



City of
Whittlesea

City of Whittlesea
ANNUAL REPORT
2023-2024

A greener tomorrow, today





COVER IMAGES

Council's Environmental Education Officer works closely with the community to help empower people to take an active role in contributing to creating a sustainable future for all

A greener tomorrow, today

The theme of this year's report is 'A greener tomorrow, today.'

Over the past few years, we have set a clear plan to tackle climate change and environmental sustainability. Together with our community – residents, businesses and schools – we are committed to creating a sustainable and climate resilient future for all.


We have plans and strategies in place that outline our environmental priorities as we work towards becoming a net zero emissions city by 2036, with sustainability initiatives embedded in the work we do.

Throughout this report you will see highlights of the many sustainability initiatives that we have delivered, support or promoted as we continue to work towards achieving a greener tomorrow, today.

We are committed to creating a sustainable and climate resilient future for all where our community can continue to live, work, and thrive.

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.

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About our Annual Report

Welcome to the City of Whittlesea's Annual Report 2023-2024. 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 2023-2024 financial year against the five goals set out in our Community Plan 2021-25 and Annual Budget 2023-24.

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.



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

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 about 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 2023-24, listed under our five key goals.
- **Financial statements** – provides the audited financial statements for the 2023-24 financial year.

Alternative formats

This document is available in alternative formats on request. You can request an alternative format by emailing info@whittlesea.vic.gov.au or calling Customer Service on 03 9217 2170.

If you would like to speak with 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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OUR CITY

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



About the City of Whittlesea

Our history

The original Peoples and Traditional Owners of the area which now forms the City of Whittlesea, are the Wurundjeri Willum Clan and the 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 and Taungurung Peoples hold a strong connection to the land. The area offered many resources, including fresh water, food and shelter; the river system offered various types of fish and birdlife. Cultural ceremonies, business and trade negotiations were conducted 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 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.

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



Our community



245,029
total population

3%
growth (between 2022-2023)

58
babies are born in the City of Whittlesea each week



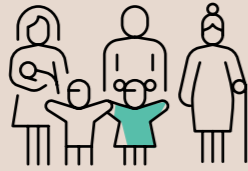
86,961
residential properties

85%
of residents live in detached houses



34,354
Epping – suburb with the largest population (14% of population)

841
Humevale, Yan Yean and Kinglake West – suburbs with the smallest population (0.3% of population)



34
years is the median age of residents

27%
of population aged 0-19 years

18%
of population aged over 60 years



41%
of households are couples with children

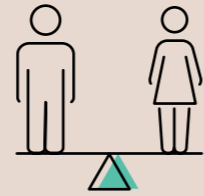
21%
of households are couples without children



2,663
Aboriginal and Torres Strait Islander population (1% of population)

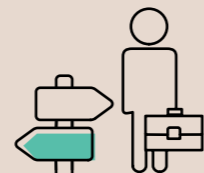
38%
of residents born overseas

Source: 2021 Census, ABS and .id



50% 50%
Males Females

16%
of residents living with a disability



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

21,969
registered businesses



45%
of residents speak a language other than English at home

The most common languages spoken other than English include:

- Arabic 5%
- Macedonian 4%
- Punjabi 4%
- Italian 4%
- Greek 3%

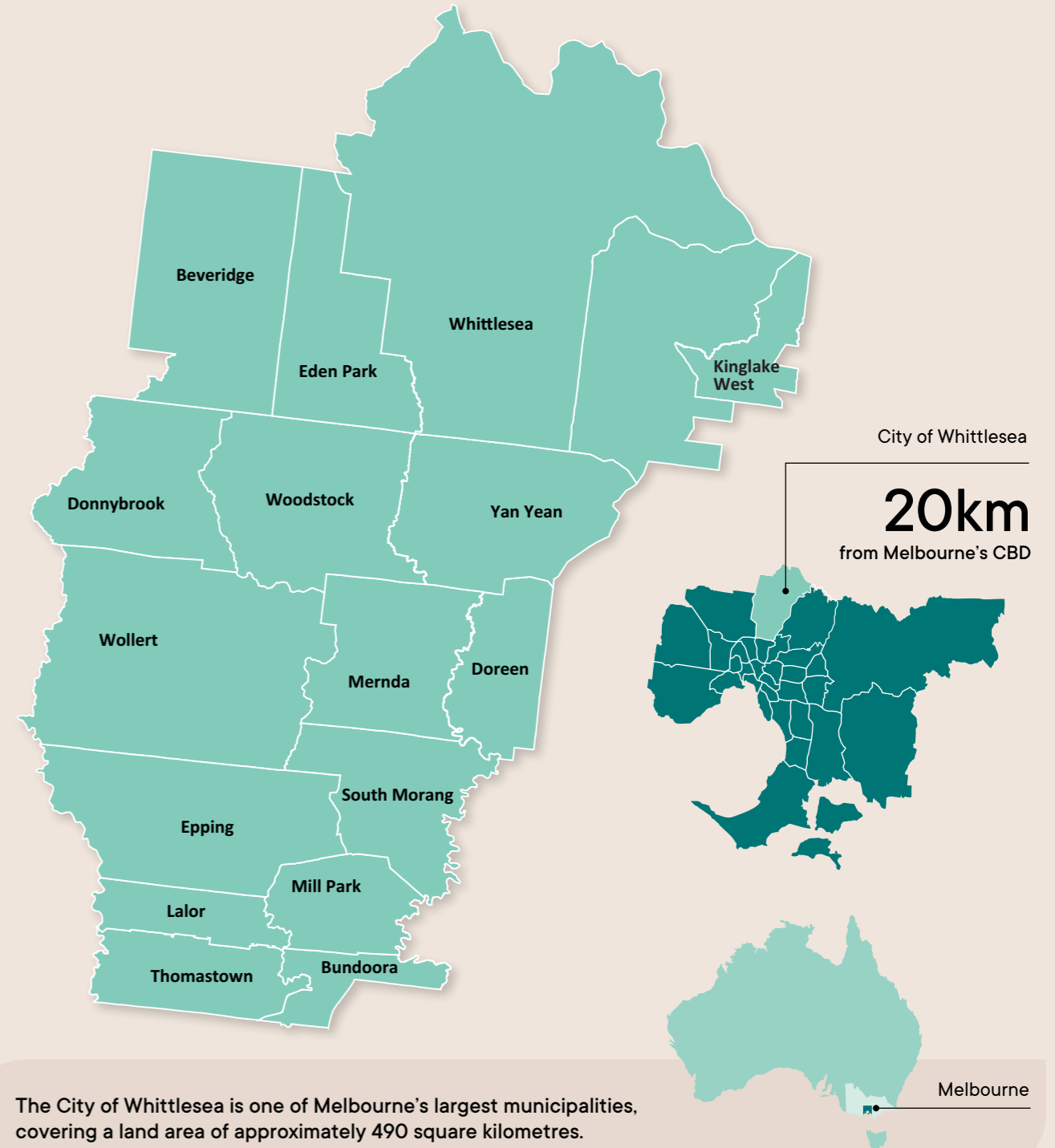
Our municipality

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.

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,

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, and Epping will be a major activity centre for the municipality.

The rural areas of the municipality, known as the Green Wedge, are characterised by farming, forested areas and historic townships including Whittlesea.



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



Norris Bank Reserve, Bundoora

Our stakeholders

Council is committed to working with our stakeholders and to 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.

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. We also work closely with the State and Federal Government on the delivery of services and vital infrastructure.

Neighbouring Councils – We work closely with our neighbouring Councils to share knowledge and work together on projects that benefit the region as a whole.

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.

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

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.

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

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

Local support agencies and service providers – We partner with local providers who offer services and support to our community to help our residents live, work and thrive in our municipality.

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.

Schools and education providers – We work closely with local schools and education providers to help us share information to students and parents, and to provide programs that will support learning about Council and the work we do.

Industry associations and peak bodies – We regularly liaise with these organisations to ensure that insights and expertise are considered.

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

Media – We work with local and metro media to share stories of Council's work and provide relevant information to enable the media to present a fair and accurate picture in the stories they produce.





Greenbrook Community House
Volunteer Bryan

Our services

The City of Whittlesea is responsible for delivering more than 140 services to our community, aligned to the below service groupings under 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 volunteers

Volunteers are the heart and soul of our community, making the City of Whittlesea a vibrant and compassionate place to live, work and play.

Our volunteers, make a real difference in the lives of others while also enriching their own.

The City of Whittlesea offers many volunteering opportunities for our community, suited to people with diverse skills and interests in various areas, including:

- Arts and crafts
- Musical talents
- Digital literacy
- Conversational skills
- Sport and recreation
- Cooking and food support
- Bi-lingual support.

We currently have 68 registered volunteers who support and enhance the many services and programs we run for our community. In addition, we also have volunteers who informally support individual events, or programs throughout the year.

To celebrate National Volunteer Week (20-26 May 2024), the City of Whittlesea hosted an event at the Barry Road Community Centre to thank all of our volunteers for their dedication and the wonderful contribution they make within our communities.

This year's theme, *Something for Everyone*, served as a reminder that volunteering is open to all as we recognise the diverse passions and talents everyone brings to the act of volunteering.



For more information on our volunteers program or opportunities to volunteer, visit whittlesea.vic.gov.au/volunteer

The City of Whittlesea supports conservation volunteers as part of our *Landcare and Friends of* group networks. The volunteers participate in a range of activities including environmental protection, enhancement and conservation of land and waterways; natural habitat restoration to enhance biodiversity and social activities to foster social cohesion and wellbeing in our rural and urban communities.



In partnership with NBN Co, a series of public art showcasing works from First Nations artists was installed on four NBN nodes across the municipality



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.

What that appeal feels like is different for everyone. For example, it might be having a job you like within easy reach or knowing your neighbour's name.

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

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.

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.

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.

Scan to learn more about this project and our Aboriginal Gathering Place

Food Sources of the Rivers, 2004

ARTIST
Louise Moore
Acrylic on canvas

"My name is Louise Moore, I am a Wamba Wamba woman and lived on 4 rivers. My artwork represents what I grew up in - the landscape, the waterways and rivers were a part of my life, the food sources were everywhere on land and rivers.

This is the life I knew so well, my lifestyle are precious memories to me, a happy childhood and for that my memories growing up are precious to me. I am now an Elder. I still continue to paint!"

We recognise the rich Aboriginal heritage of this country and acknowledge the Wurundjeri Willum Clan and Taungurung People as the Traditional Owners of lands within the City of Whittlesea.





Council holds citizenship ceremonies throughout the year to welcome new citizens to the City of Whittlesea

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

Council office locations

- Civic Centre**
25 Ferres Boulevard, South Morang
9217 2170
- Whittlesea Services Hub**
63 Church Street, Whittlesea
9217 2170
- The Edge (Youth services),
Westfield Plenty Valley Shopping Centre**
415 McDonalds Road, Mill Park
9217 2170
- Epping Depot**
68-96 Houston Street, Epping
9409 9842
- Whittlesea Depot**
15A Millennium Park Drive, Whittlesea
9217 2170

Council facilities

- wat djerring Animal Facility**
20 Companion Place, Epping
8401 6200
- Plenty Ranges Arts and Convention Centre**
35 Ferres Boulevard, South Morang
9217 2317
- Ziebell's Farmhouse and Gardens**
100 Gardenia Road, Thomastown
8401 6236

Libraries

- LALOR**
2A May Road, Lalor
9465 2353
- MERNDA**
Shop MM3, 16/180 Riverdale Boulevard, Mernda
9117 6116
- MILL PARK**
394 Plenty Road, Mill Park
9437 8189
- THOMASTOWN**
52 Main Street, Thomastown
9464 1864
- WHITTLESEA**
57-61 Laurel Street, Whittlesea
9716 3028

Major leisure and recreation facilities

- Mill Park Leisure**
33 Morang Drive, Mill Park
8432 7600
- Thomastown Recreation and Aquatic Centre (TRAC)**
54 Main Street, Thomastown
9463 0700
- Whittlesea Swim Centre**
50 Walnut Street, Whittlesea
9716 2137
- Growling Frog Golf Course**
1910 Donnybrook Road, Yan Yean
9716 3477

Community Halls and Activity Centres

- BUNDOORA**
Janefield Community Centre
2 Manchester Crescent, Bundoora
- DONNYBROOK**
Olivine Community Pavilion
2A Eucalyptus Parade, Donnybrook
- DOREEN**
Brookwood Community Centre
25 Hazel Glen Drive, Doreen
- Laurimar Community
Activity Centre**
110 Hazel Glen Drive, Doreen
- Painted Hills Community Pavilion**
180 Painted Hills Road, 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
- Harvest Home Community Pavilion**
Northfields Street, Epping
- LALOR**
French Street Hall
47A French Street, Lalor
- May Road Senior Citizens Centre**
2B May Road, Lalor
- Mosaic Community Pavilion**
1W Mosaic Drive, Lalor
- MERNDA**
Jindi Family and Community Centre
48 Breadalbane Avenue, Mernda
- Mernda Village Community
Activity Centre**
70 Mernda Village Drive, Mernda
- Mernda Social Support Centre**
70 Mernda Village Drive, Mernda
- Waterview Community Pavilion**
60 Waterview Drive, Mernda
- MILL PARK**
Miller Community Centre
11 Mill Park Drive, Mill Park
- SOUTH MORANG**
Riverside Community Activity Centre
8 Doreen Rogen Way, South Morang
- Mill Park Lakes Community Pavilion**
170 The Lakes Boulevard,
South Morang
- THOMASTOWN**
**Barry Road Community
Activity Centre**
36 Barry Road, Thomastown
- Nick Ascenzo Community Centre**
2 Boronia Street, Thomastown
- Spring Street Hall**
1 Spring Street, Thomastown
- Main Street Community Pavilion**
52 Main Street, Thomastown
- RGC Cook Community Pavilion**
4-18 Robinvale Avenue, 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

Plenty Ranges Arts and
Convention Centre



All Abilities Playspace Mill Park




The City of Whittlesea also has 242 play spaces, 11 off-leash dog areas and more than 2000 parks and conservation reserves, totaling in excess of 2300 hectares. Visit whittlesea.vic.gov.au/parks for a full list.



Our Conservation Walk and Talk series provided residents an opportunity to learn about and feel connected to their local environment

THE YEAR IN REVIEW

The following pages provide a snapshot of the achievements of the City of Whittlesea in 2023-2024.

 More detailed information can be found in the Report of Operations section from page 95.



A message from our Chair Administrator

On behalf of the City of Whittlesea, I am pleased to present the 2023-24 Annual Report.

The theme of this year's report is 'A greener tomorrow, today', which reflects our ongoing efforts to make the City of Whittlesea a greener and more sustainable and climate resilient place for our residents now and for generations to come.

As one of the key goals in our *Whittlesea 2040* vision, we are committed to becoming leaders in clean, sustainable living and educating our community about the benefits of our natural environment and encouraging action to protect and enhance the unique green spaces we have in our municipality.

Highlights

When we began our term as Administrators, we set an ambitious program of improvements and projects. One of the key actions we set out to achieve was the development of an integrated, long-term approach to strategic planning driven by extensive community consultation.

I am pleased to say that we now have our seven core strategies aligned to each of our goals underpinned by our community vision of *A Place for All*.

This year we established our first ever Youth Council. I am so proud of the 13 young people who have taken on the role of Youth Councillors; providing valuable advice to Council on matters that affect young people.

We also introduced a new Community Grants Program to support the brilliant work being done by community groups, sporting clubs, businesses and individuals across the municipality to deliver important activities, vibrant programs and events.

Sustainability

Across our municipality, we have supported many sustainability initiatives, including the establishment of our City's second repair cafe, the introduction of the Victorian Government's Container Deposit Scheme, and extending our food and garden waste bin program. We are also progressing the actions in our Greening Whittlesea Strategy including planting more than 15,700 trees last financial year.

Community Infrastructure

Work on the Aboriginal Gathering Place has progressed, with the design completed and construction underway on this important place for our community. This welcoming, inclusive and culturally safe space in the heart of Quarry Hills Parklands is expected to open in 2025.

We have also approved the concept design for the indoor stadium and outdoor sports courts at the Regional Sports Precinct in Mernda. This is the largest single investment in social infrastructure delivered by the City of Whittlesea and we look forward to realising the health and wellbeing benefits this facility will provide to our entire community.

A bright future

As we head towards the Local Government elections in October 2024, where a new group of Councillors will be elected to represent the City of Whittlesea, I would like to take this opportunity to say what an incredible honour and privilege it has been to serve as the Chair Administrator for the past four years.

I have embraced this role with the utmost dedication and commitment to representing the diverse community within the City of Whittlesea.

My fellow Administrators and I are immensely proud of what has been achieved during our term including the improvements to governance, strategic planning, customer service, responsible financial management and community engagement. We are confident we have established strong foundations for the continued success of the City of Whittlesea into the future.

I would like to thank the community for their support, and to the staff at the City of Whittlesea for their dedication and ongoing commitment to delivering for the residents and businesses that call the City of Whittlesea home. I look forward to seeing this wonderful community continue to flourish under a new Council.

Lydia Wilson
Chair Administrator, City of Whittlesea





A message from our CEO

Welcome to the City of Whittlesea Annual Report 2023-24, outlining our organisation’s key achievements and financial performance over the past 12 months.

The theme of this year’s report, and a key focus for our organisation and the community, is on creating and supporting a sustainable environment. This includes our ongoing efforts to improve our energy efficiency and reducing our greenhouse gas emissions in Council-owned facilities.

We recognise the challenges rising cost-of-living pressures have placed on many in our community. We continue to subsidise waste charges, provide important support, services and programs for our community, and upgrade places and spaces where people can enjoy activities and connections.

Despite increasing financial pressures as a result of inflation, consecutive mortgage rate increases and the Victorian Government’s rate cap, Council has maintained a fiscal position that will deliver financial sustainability now and into the future.

Highlights

We have delivered an extensive capital works program, which has included more than 162 projects across the municipality. This includes the latest stage in the transformation of Whittlesea Public Gardens in Thomastown to create a new skate park and urban zone, as well as an exciting new youth space at Norris Bank Reserve in Bundoora.

We have also progressed planning on a new community centre in Wollert that will improve access to services for the suburb’s rapidly growing community.

We have continued to deliver an extensive engagement policy, and throughout 2023-24 we have consulted on 46 projects.

We have provided a range of opportunities for people to have their say on the topics and projects that are important to them, including online surveys, community-based pop-ups and focus groups.

Customer service

We are continuing on our journey of making it easier for our community to interact with us, and in August 2023 opened the Whittlesea Service Hub in the heart of Whittlesea Township. The hub provides a convenient location for residents in the northern parts of our municipality to drop in and talk to our staff in person or make payments.

We have also built a new, user-friendly website to make it easier for people to find the information they need that is due to launch in August 2024, as well as a new Customer Portal that will enable more transactions to be completed online.

Community events

Providing opportunities for our community to get together and connect plays an important role in fostering a great place to live and work, and our events continue to grow in popularity. From the captivating night-time journey at Walking Thomastown, to our annual Carols and Community Festival, and host of localised events throughout the year, thousands of people turned out to enjoy free and fun festivities.

The year ahead

We will focus on our comprehensive digital transformation project, improving efficiency, customer service and the ease with which our customers and community can interact with us.

We are also preparing for the return of an elected Council and we are looking forward to working together to create our next four-year Council Plan, building upon the great work that has been delivered over the past years.

I would like to thank our dedicated staff for their continued efforts to serve our community and I look forward to the year ahead as we work to deliver the best outcomes for our residents, businesses and visitors.

Craig Lloyd
CEO, City of Whittlesea





Local school students created a vibrant mural at the Y Leisure City in Epping

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.

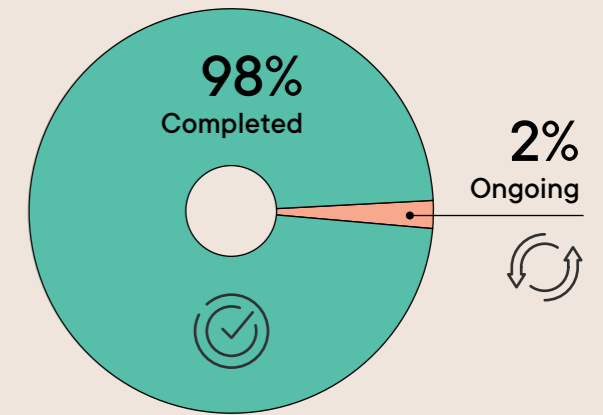
Developed following extensive community consultation, the Community Plan focuses on public safety, festivals, events, social connection and sports facilities as well as new and upgraded parks and playgrounds, transport improvements, clean streets and road safety.

Now into the third 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 as well as focusing on making it easier for our residents to interact with us. There has also been an emphasis on waste management, biodiversity and increasing the number of trees across our municipality.

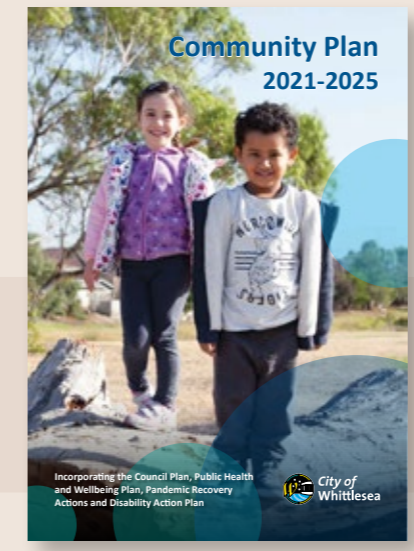
Community Plan Action Plan

To support the implementation of the plan, yearly Council 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 56 actions identified for the 2023-24 financial year, 98 per cent were completed, with two 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





Council's new cat management regulations are delivering positive benefits for cats, the community and wildlife

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

- Adopted the *Connected Community Strategy 2023-2033*, outlining our commitment to fostering an inclusive, healthy, safe and welcoming place where all residents are celebrated and supported, and the accompanying *2024-2026 Connected Community Action Plan*.
- Completed the design and commenced construction on the Aboriginal Gathering Place, a welcoming, inclusive and culturally safe space where Aboriginal and Torres Strait Islander peoples can enjoy a sense of belonging through activities, programs and services that strengthen culture and enhance wellbeing.
- Developed a concept plan for the indoor stadium and outdoor netball facilities at the Regional Sports Precinct in Mernda. The new sports precinct will provide multipurpose sports courts to help meet the growing demand for quality sporting facilities across the region.
- Adopted the Community Local Law 2024-2034 following extensive community consultation. The Local Law is aimed at addressing a wide range of important community issues including fire safety, animal welfare, property regulations, vehicle management and public behaviour. A comprehensive communication and education campaign was undertaken to help our community understand and prepare for the changes which came into effect on 1 July 2024.
- Introduced new cat management regulations on 1 August 2023, following an extensive communications and education campaign. The new regulations, which include confinement of cats to their owner's property or under effective control when outside, and mandatory desexing for all newly registered cats, are delivering positive benefits for cats, the community and wildlife.
- Successfully launched the new Community Grants Program in August 2023. The new program offers six grant categories with grants available all year-round. More than \$1.18 million in grant funding was allocated to 175 community groups, sporting groups, businesses and individuals in 2023-24.
- Developed the Aboriginal Action Plan 2024-2029 following community consultation. The Plan focuses on listening and learning, and empowering self-determination of Aboriginal Peoples.
- Opened the Mernda Library mini-branch, conveniently located within the Mernda Town Centre shopping centre. The library welcomed 1600 new members with more than 33,000 items borrowed within its first six months.
- Completed the refurbishment of Lalor Library, commenced the refurbishment of Thomastown Library and completed the construction of the Kirrip Community Centre Library Hub.

One of the key objectives of the Community Local Law 2024-2034 is to protect our natural environment. The local law addresses environmental issues such as abandoned shopping trolleys, illegal waste dumping and pest plant management.



Aboriginal Gathering Place

The City of Whittlesea's journey towards reconciliation is continuing with designs completed and construction commencing on an Aboriginal Gathering Place at Quarry Hills Parkland.

The Aboriginal Gathering Place is an important part of Council's ongoing commitment to reconciliation and self-determination for Aboriginal and Torres Strait Islander people.

To be built on land that holds great significance to the Wurundjeri Woi-wurrung people,

it will help strengthen Aboriginal culture by promoting cultural practices, knowledge sharing and storytelling.

The Aboriginal Gathering Place will feature indoor and outdoor multipurpose spaces including a large community events space for up to 100 people, consulting suites, meeting room and quiet room.

Construction on the Aboriginal Gathering Place began in mid-2024, with the centre expected to open in 2025.



Goal 1 Connected community

Key achievements (cont.)


- Commenced construction of the Murnong Community Centre in Donnybrook, which will cater for the rising demand for three and four-year-old kindergarten programs in the fast-growing north.
- Continued to build leadership capability and skills of residents through the delivery of a Community Leadership Program. In 2023-2024, 99 participants took part in the program.
- Established the inaugural City of Whittlesea Youth Council who will provide valuable advice to Council on matters that affect young people. The 13-member Youth Council held its first meeting on 5 February 2024.
- Delivered the Young Women's Leadership Program. The free six-week program was aimed at empowering and inspiring young women aged 15-20 and covered a range of topics including women in leadership, challenging gender norms, healthy relationships, gender equity, and more.
- Adopted the *Fair Access Policy* to ensure gender-equitable access to community sports facilities and infrastructure facilities in the City of Whittlesea.

Key challenges

- Increased cost of living pressures on our community members and increasing demand on services.
- Reduction in external opportunities for community services and facilities.

Future focus

- Complete construction of the Aboriginal Gathering Place.
- Commence construction of the Regional Sports Precinct.
- Continue to collaborate with partners to advocate and prevent gambling harm.
- Increase community emergency resilience and preparedness, including for at-risk people and communities.

 Find out more on pages 99-109

The Murnong Community Centre includes:

- A 40kW Solar PV system
- Rain garden and water tank
- Reclaimed and recycled content and certified sustainability materials
- Optimum building orientation for heating and cooling
- Double glazed windows
- Indigenous plants



Whittlesea Public Gardens

The epic transformation of the Whittlesea Public Gardens in Lalor has continued with the completion of the latest stage in the park's multimillion-dollar makeover – a new skate park and urban zone.

A 100-metre-long street-style skate park catering to beginner, intermediate and advanced users is the centrepiece of the project. But the half-court netball and basketball courts, kick-about soccer space and rock-climbing wall have all proved popular with visitors too.

The project also saw the installation of a range of facilities for the comfort and convenience of visitors of all ages and abilities, including two large shelters with barbecues, seating, drinking fountains, paths, lights and landscaping.

James Coles, 28, who has been skating for about 18 years, has been a regular visitor to the skate park since it opened. He said feedback from fellow skaters had been resoundingly positive.

"Most skaters aren't looking to skate a huge set of stairs or things like that – maybe only one per cent of skaters can do those sorts of tricks," he said. "What most skaters want is a community-level park that suits beginners and advanced skaters, which this one does ... they've nailed the design."

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

- Adopted the *Liveable Neighbourhoods Strategy 2023-2033*, outlining our approach to creating and maintaining well-planned and attractive neighbourhoods with convenient and vibrant spaces and town centres for people to enjoy.
- Commenced construction on the extension of Everton Drive in Mernda to connect with Plenty Road, creating a new intersection. The road project is the first stage of the regional sports precinct in Mernda, which will be followed by the construction of multi-purpose sports courts.
- Completed the construction of a new skate and urban park at Whittlesea Public Gardens in Lalor. The new space includes two half-court basketball courts, a rock-climbing wall, kick-about space with soccer goals as well as two large shelters with barbecues, seating, paths, lighting and landscaping.
- Commenced construction of the Granite Hills Major Community Park. The new park, located within the Quarry Hills Parkland in South Morang will feature an adventure playground, giant slides, lawn maze, nature and water play, connected walking trails, an open-air pavilion and more.
- Commenced construction on five new walking and cycling trails in the Quarry Hills Parkland. The trails will range in length from 300 metres to 1.5 kilometres and will add about 4.5 kilometres to the parkland's existing network.
- Reconstructed more than five kilometers of road pavement and nine kilometers of kerb, and undertook more than 15 kilometers of road resurfacing works.
- Continued to advocate for more affordable housing in the municipality. The affordable housing project on Ashline Street in Wollert continues to progress, with a Community Housing Organisation selected to deliver and manage the project, and engagement undertaken on the housing designs.

- Consulted the community on the draft master plans for five local reserves – WA Smith Reserve in Lalor, Sycamore Reserve in Mill Park, Mernda Recreation Reserve, Lowalde Recreation Reserve in Epping and Lalor Recreation Reserve. The Lalor Recreation Reserve Master Plan was endorsed by Council in April 2024.
- Completed construction on a new FIFA-accredited synthetic soccer pitch at Harvest Home Road Recreation Reserve in Epping.
- Completed the upgrade of the softball practice nets at the Mill Park Recreation Reserve.
- Completed the upgrade of cricket nets at the Laurimar Recreation Reserve in Doreen.

Key challenges

- High inflation has placed significant pressure on Council through contracts linked to the Consumer Price Index (CPI) and escalating costs for the delivery of our capital works program related to materials and labour supply challenges.

Future focus

- Continue construction of Granite Hills Major Community Park.
- Continue to upgrade Whittlesea Public Gardens.
- Encourage and promote active travel through the production of maps and improved signage.

Find out more on pages 111-119





Regional Partnership

Hume City Council, the City of Whittlesea and Mitchell Shire Council have co-signed a historic Regional Partnership at a joint Council Meeting as a commitment to collaboration for the planning and delivery of the new proposed city that will service the growing northern corridor.

Cloverton will service a wide regional catchment covering three Local Government Areas (Hume, Mitchell and Whittlesea) and will be the primary employment and service centre for the growing suburbs of Mickleham, Kalkallo, Donnybrook, Beveridge and Wallan – estimated at 380,000 residents and 50,000 jobs when it is complete.

The Council partnership has been created to work together to ensure Cloverton, which straddles all three Council boundaries, will be effectively developed as a new city for the north of Melbourne. Cloverton will comprise not only shopping but also health services and education as well as recreational opportunities.

Goal 3 Strong local economy

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



Key achievements

- Adopted the *Agri-Food Plan 2023-2026*, to provide direction for investment attraction and growth in the local agri-food sector.
- Launched the Business Relocation and Growth Program to support existing businesses wanting to expand or invest in capital, and those wanting to relocate to the City of Whittlesea’s commercial and industrial precincts.
- Hosted an historic joint Council Meeting between the City of Whittlesea, Hume City Council and Mitchell Shire Council, where the three councils co-signed a Regional Partnership to collaborate on the planning and delivery of Cloverton, the new proposed city that will service the growing northern corridor.
- The refreshed Epping Central Structure Plan was endorsed by Council in June 2023. Work is now underway with the Department of Transport and Planning under the Victorian Planning Authority to implement the Structure Plan as part of the State Government Activity Centre Program.
- Hosted the second annual Business Awards in May 2024, to celebrate the City of Whittlesea business community and recognise business excellence. There were 27 finalists with seven awards presented.
- Launched the Business Opportunities Explorer, an innovative online platform designed to assist businesses in identifying commercial, industrial and retail locations within the municipality.
- Increased the Business Network membership by 30 per cent, providing businesses with the opportunity to upskill and strengthen business-to-business connections and capacity building.
- Delivered round two of the Shopfront Improvement Program to assist business owners with the cost of upgrading the quality, vibrancy and attractiveness of shop fronts to encourage retail centre activity and engagement.
- Developed promotional videos that highlight things to see and do including sites of significance, festivals and events to support the visitor economy.

- Continued to support the Business Advisory Panel to enable business members to work together with Council in delivering the key objectives and advocacy for a Strong Local Economy.
- Established a Social Enterprise Network to support collaboration on capacity building and the promotion of services to deliver social and environmental outcomes for the community.
- Delivered a children’s and families jobs event to promote careers and jobs in the maternal child and health sector with a focus on early years.

Key challenges

- Needing to coordinate infrastructure delivery across State and Local responsibilities to ensure businesses and communities thrive.
- Realising the future ambitions of Epping Major Activity Centre.
- Cost of living pressures on households have flow on effects to local business with less spending.

Future focus

- Investment attraction to provide more local jobs for local residents.
- Supporting businesses to adapt to changing world with innovation, sustainability and AI
- Working with the Victorian Government, National Intermodal and Mitchell Shire Council to progress master planning for the Beveridge Intermodal Precinct.
- Advocating for the Melbourne Food Innovation and Export Hub (MFIH).

Find out more on pages 121-125





Peter Hopper at the lake in Redleap Reserve Mill Park that bears his name

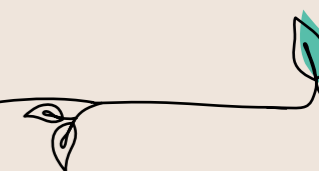
Goal 4 Sustainable environment

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



Key achievements

- Supported the establishment of the City of Whittlesea's second repair cafe, which opened in Donnybrook in February 2024. The repair cafe, which runs monthly, provides locals with a practical alternative to discarding items that could instead be repaired.
- Extended the food and garden waste bin program to enable renters to participate. Previously, renters could only access the service with permission from their landlord, however this new service allows renters to directly apply for a food and garden waste bin.
- Continued work on the revitalisation of Peter Hopper Lake in Mill Park, which included dredging the lake bed to remove silt and other pollutants that had accumulated on the lakebed.
- Adopted the Quarry Hills Parkland Future Directions Plan. The plan, which was developed in partnership with the Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation, will guide the future development and delivery of the parkland.
- Worked with Visy to install four reverse container deposit vending machines on Council managed land within the City of Whittlesea, which have collected more than 1.5 million containers.
- Completed 34 prescribed burns, totalling 22 hectares, in priority areas to reduce fire-risk and improve ecological significance.
- Council has continued to build our partnership with Traditional Owners, including cultural burning and land management through a partnership with the Narrap Rangers.
- Began transitioning the City of Whittlesea fleet to electric vehicles. The shift to an all-electric fleet will occur over several years.
- Completed the conversion of gas appliances to electric in 11 kindergartens, improving energy efficiency and reducing GHG emissions in Council buildings.
- Installed 110kW of solar PV capacity and 65 kWh of battery storage at 10 community facilities.
- Installed 1,200 energy efficient streetlights.
- Completed a feasibility study to investigate options for introducing a local resource recovery shop in the City of Whittlesea.
- Developed a Readiness and Activation Guideline to mitigate the effects on our community in extreme heat events.
- Delivered the Sustainable Communities Workshop Series, with a mix of free face-to-face and online sessions, where participants learned tips and tricks for a sustainable, climate-resilient lifestyle.
- Delivered two circular fashion markets, helping people reduce textile waste
- Expanded the Zero Waste Rebate Program to include rebates for shopping carts, supporting residents to embrace sustainable travel practices.



My favourite tree...

The City of Whittlesea is home to some magnificent trees. To celebrate and highlight the wonderful trees in our municipality, Council launched a “favourite tree” competition in January 2024, with residents invited to submit a photo and story about their favourite local tree.

Wollert resident Joan Tolliday submitted this photo of a majestic gum in Belknap Conservation Reserve.

“It is one of my favourite trees to photograph, especially at sunset as the sun’s rays meander through the branches,” Joan said.

“The City of Whittlesea has some beautiful small parklands with beautiful trees, old and new. It’s just delightful to see them.”



Goal 4 Sustainable environment

Key challenges

- Implementing equitable sustainable transport options for all residents is an ongoing challenge. Council will continue to advocate alongside the Northern Council Alliance for investment in public transport and active transport options for our residents.
- The delivery of appropriate integrated water management solutions in areas of flooding hotspots is an ongoing issue. Council has commenced a flood study with Melbourne Water to help address this.

Future focus

- Commence delivery of the *Sustainable Environment Action Plan 2024-2026* focusing on key areas of climate action, greening, biodiversity, water, Green Wedge, waste and recycling.
- Partner with neighbouring councils on a regional approach to address illegal dumping.
- Complete the upgrade of Peter Hopper Lake.
- Continue to explore opportunities to generate local carbon sequestration offsets on Council owned and private land.
- Develop and implement a Seedlings for Schools and Kinders program.



Find out more on pages 127-133

More than 15,700 trees were planted across the City of Whittlesea in 2023-24 as part of our Greening Whittlesea Strategy. The strategy sets out our plans for the protection, growth and management of our trees and green cover, with a goal of increasing green cover across the city by 20% by 2040.



Learn more about our Greening Whittlesea Strategy at whittlesea.vic.gov.au/greening-whittlesea





Whittlesea Service Hub

A new hub that brings Council services to Whittlesea township and surrounds opened in the centre of town in August 2023.

The Whittlesea Service Hub accepts cashless payments and helps residents and businesses with a range of services with specialist Council staff available throughout the week.

The hub is an important part of our commitment to make interacting with Council easier and more convenient for the community.

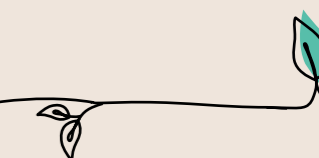
Goal 5 High performing organisation

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

- Opened the Whittlesea Service Hub in the Whittlesea Township in August 2023, bringing Council services to residents in the northern parts of the municipality and making it easier and more convenient for the community to interact with Council.
- Continued to progress the digital transformation program, including working on the development of a new user-friendly City of Whittlesea website, and a new Customer Portal that will enable more transactions to be completed online.
- Introduced the Flexi-Pay option for customers to pay their rates, providing convenience for customers and efficiencies for Council.
- Adopted the updated *Community Engagement Policy 2023-2027* and delivered a comprehensive program of community engagement, providing our community with opportunities to have their say on what matters to them.
- Continued to implement the *Great Workplace for All Plan*, including the development of our Employee Value Proposition to attract and retain a high quality workforce.
- Continued to implement the Workforce Plan. This includes the employment of 10 people as part of our Inclusive Employment Program.
- Continue to implement the Gender Equality Action Plan. Key actions completed include monitoring gender pay equity, updating our sexual harassment policies and developing an inclusive recruitment plan.
- Undertook Gender Impact Assessments on the *Destination Plan, Thomastown and Lalor Place Framework, Strong Local Economy Strategy* and *Sustainable Environment Strategy*.
- Developed the *High Performing Organisation Strategy 2023-2028*, outlining the City of Whittlesea's approach to becoming a high performing organisation.
- Adopted the *Long-Term Community Infrastructure Plan 2024-2033*, Council's blueprint for investing in buildings and spaces that promote access to services supporting health, wellbeing and life-long learning.
- Developed a new Safety Management System aligned to ISO 45001 requirements.
- Launched the Community Insights Study, consisting of three surveys per year that will explore various aspects of community, providing Council with a better understanding of residents and their experiences over time.
- Continued to advocate for priority projects at State and Federal government levels. This includes road investments, Wollert Rail, improved mobile and broadband coverage and securing the grassy eucalypt woodlands.





Council has commenced the transition of its fleet to electric vehicles

Goal 5 High performing organisation

Key challenges

- 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.
- Attracting and retaining talented employees remains a challenge, particularly with the increased remuneration expectations within the market.

Future focus

- Adopt the *Long-Term Financial Plan* to guide Council's ongoing investments in community needs and infrastructure. This plan ensures sustainable provision for current and future communities while managing asset-related risks and opportunities cost-effectively over the long term.
- Continue work on the *Workforce Plan* and the *Gender Equality Action Plan*.
- Launching Council's new website and Customer Portal.
- Commence development of the *Community Plan 2025-2029*.



Find out more on pages 135-141

Council has commenced the transition of its fleet to electric as part of Council's *Fleet and Plant Net Zero Emissions Transition Plan*. This includes eight electric light fleet, two electric utes, one electric forklift, one electric golf cart and 104 electric small plant (such as blowers, bush cutters and drills). Council has also purchased 35 hybrid vehicles which also reduce overall carbon emissions.



Highlight of events

Our community enjoys getting together to celebrate all that the City of Whittlesea has to offer. The following are just some of the vibrant community events held throughout 2023-24 in the City of Whittlesea.



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



JULY

NAIDOC Week 2-9 July 2023

Community members joined attendees from the Whittlesea Reconciliation Group and Whittlesea Aboriginal Gathering Place Advisory Group to celebrate the key role First Peoples Elders play in our communities.

- Tree planting event, Tambo Conservation Reserve
- Dancing our stories: Teen Workshop

AUGUST

Children and Families Career and Jobs Fair 7 August 2023

Job seekers explored local career and employment opportunities within the Children and Families sector, including, Maternal and Child Health nursing, immunisation nursing, family day care, playgroups and early childhood learning.

- Read, play and connect
- Come and Try sessions at Thomastown's Seniors Exercise Park

SEPTEMBER

Walking Thomastown 2 September 2023

Local residents gathered at dusk to enjoy a magical night-time journey through the culture and history of Thomastown. Walking Thomastown featured breathtaking light installations, sculptures, art, live music, magicians, performances, soundscapes, and family-friendly entertainment.

- Bringing Up Kids Expo
- Nature Orienteering
- Celebrating Seniors Festival



JANUARY

Discover, play and learn 22 January 2024

Parents and carers explored the City of Whittlesea's services and programs for children and families at this free event. The children soaked up the sun and enjoyed a morning of bubble play, giveaways, icy poles and water play.

- E-Waste drop-off event

FEBRUARY

Doreen Twilight Market 9 February 2024

The Doreen Twilight Market, a popular family friendly event at the Laurimar Wetlands, featured market stalls, reptile encounters, live music and roving entertainment. The Nanna's Market showcased hand-crafted work from local businesses and musical act The Band Wagon kept the crowd entertained.

- Epping Views 10th Birthday Party
- Home energy efficiency workshops

MARCH

2024 Community Festival 17 March 2024

Families enjoyed live music, cultural performances, cooking workshops, food trucks and a community market, while animal lovers got to explore all things animal related at the Pet Expo.

- International Women's Day film screening
- Clean Up Australia Day
- Cultural Diversity Week events
- Conservation Walk and Talk Series



OCTOBER

Annual Blessing of the Fleet 7 October 2023

Local emergency service personnel, staff from the City of Whittlesea and community members came together for the 27th Annual Blessing of the Fleet. This event connected representatives from various faiths to offer blessings ahead of the summer season.

- Victorian Seniors Festival
- Women's bike skills workshop
- Pop-up bush playgroup
- National Carer's Week events

NOVEMBER

Circular Fashion Market 18 November 2023

Thrifty and eco conscious residents got their shopping fix at the Circular Fashion Market, which offered a unique experience combining affordability, sustainability, and style. This popular event included sewing/mending workshops, talks, face-painting, coffee and music.

- Paws in the Park
- Norris Bank Reserve opening
- Annual Art Exhibition: *The Webs We Weave*

DECEMBER

Carols by Candlelight 15 December 2023

The festive season kicked off with the City of Whittlesea's annual Carols by Candlelight. The community turned up in droves to sing carols and listen to the dulcet tones of the singers and performers. This jam-packed evening featured roving performances, face painting, a twilight market and a visit from Santa.

- Coffee with Council
- Read, play and connect



APRIL

Conservation Walk and Talk Series: Forest Therapy 28 April 2024

Walkers immersed themselves in nature throughout the forest therapy experience, within a scenic conservation reserve. Participants were able to practice mindfulness, while prioritising the journey over the destination.

- Circular Fashion Market
- Community Local Law Information Session
- Morning Melodies

MAY

Bringing Up Kids Expo 7 May 2024

Council and local family support agencies united to provide residents with information on services, programs and events offered in the City of Whittlesea. This free family friendly event featured fun activities, including face-painting and entertainment for young children.

- IDAHOBIT
- Coffee with Council
- Nature Discovery Walk
- National Sorry Day event

JUNE

Ageing Well Expo 18 June 2024

Older residents discovered the latest information, services, and expert advice in staying safe and ageing well.

- Early Years Conference
- Designing your Home Food Garden
- Morning Melodies
- The Lorax movie night
- Australian Bush Comfort and confidence workshop
- Refugee Week event

At the City of Whittlesea Community Festival, we saved 1,013 plates, bowls and cups from landfill (equating to 110.31kg of waste) by providing reusable items through Green My Plate. By providing free drinking water and encouraging our community to bring refillable water bottles, we diverted the equivalent of more than 4,100 500ml plastic water bottles from landfill.



Djerri Djerri Dancers performed at the Community Festival

Major capital works


In the 2023-24 financial year, the City of Whittlesea spent \$75.13 million as part of our capital works program. This included more than 162 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.



Harvest Home Road synthetic pitch replacement

A new FIFA-accredited synthetic soccer pitch was completed in December 2023. The upgrade also included improved drainage, fencing and the latest in LED sports lighting technology.

This \$2.25 million project includes a \$500,000 contribution from Sport and Recreation Victoria's World Game Facilities Fund.

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



Granite Hills Major Community Park

Construction is underway at this major community park, located within the Quarry Hills Parklands, and will include an adventure park and playground, giant slides, lawn maze, nature and water play, connected walking trails, an open-air pavilion and more.

This \$8 million project includes a \$2.5 million contribution from the Victorian Government's Growing Suburbs Fund.

Quarry Hills Connecting Trails Construction of approximately 4.5 kilometers of walking and cycling paths through the picturesque Quarry Hills Parkland will allow residents and visitors to enjoy the landscape and views of the City of Whittlesea's premier open spaces. The trails are expected to be finished in late 2024.

This \$2.1 million project includes a \$1 million contribution from the Victorian Government's Suburban Parks Program and \$322,000 from the Growing Suburbs Fund.



Aboriginal Gathering Place

The construction of a new 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 wellbeing. It will include a multi-purpose space, meeting and consulting rooms, kitchen, car parking, landscaping and external gathering/activity spaces.

Design has been completed and construction has commenced with completion scheduled for mid-2025.

The City of Whittlesea is investing \$10 million for the delivery of this project.



Whittlesea Public Gardens redevelopment

Stage 2 of the multi-million redevelopment was completed in June 2024 and includes a skate park, two half-court basketball courts, a rock-climbing wall, kick-about space with soccer goals, as well as two large shelters with barbecues, seating, paths, lighting and landscaping.

This \$2 million project includes a \$650,000 contribution from the Victorian Government's Growing Suburbs Fund.

The synthetic turf at the Harvest Home Road soccer pitch is made from 100 per cent Australian yarn manufactured in Victoria, while the rubber underlay is made from end-of-life tyre granules. Approximately 95% of the previous pitch was re-purposed with a South Morang based BMX builder and other equestrian uses saving this material destined for landfill.





Local road resurfacing and reconstruction works

We successfully resurfaced more than 20.5 kilometers of road using more than 10,200 tonnes of recycled material and replaced nearly 9 kilometers of kerb.

Locations included Bundoora, Doreen, Epping, Lall, Mernda, Mill Park, South Morang, Thomastown and Whittlesea.

\$1,217,224 was received from the Roads to Recovery Program and \$817,592 from Local Roads and Community Infrastructure Program to support these works.



Peter Hopper Lake

Work is underway to help restore the water quality and ensure the lake can remain a place for the community and wildlife to enjoy. The project includes desilting and draining the lake and installing new equipment to capture and filter pollutants and is expected to be complete in late 2025.

This \$4.8 million project includes \$2 million from the Urban Rivers and Catchments Program.



Mernda Library

The Mernda Library mini-branch opened to the public on 22 January 2024. The 200-square-metre library is located within the Mernda Town Centre, close to public transport links and central to a vibrant retail precinct. It includes a wide collection of books and resources, as well as public computers, free Wi-Fi and seated areas for reading, study or work.

The City of Whittlesea invested \$667,000 for the delivery of this project.



Murnong Community Centre

Construction began on this purpose-built centre in Donnybrook in March 2024, and will include two kindergarten rooms, a mini-library, two meeting rooms, a community lounge and a Changing Places facility. The centre is expected to open in late 2025.

This \$11.4 million project includes \$4.5 million from the Building Blocks Capital Grants Program, \$2 million from the Growing Suburbs Fund, \$709,500 from the Living Libraries Infrastructure Program and \$180,000 from the Changing Places Program.

More than 10,000 tonnes of recycled material was used in road reconstruction and resurfacing in 2023-24.

Find out more about our projects at whittlesea.vic.gov.au/majorprojects





Eagle lookout at Quarry Hills Parkland

Awards and recognition

Council received a number of nominations and awards during 2023-24, including:

Parks and Leisure Australia Awards of Excellence

The City of Whittlesea, Mitchell Shire Council and Hume City Council won the Strategic and Master Planning category for their collaboration on the Cloverton Regional Community and Recreation Needs Assessment.

The City of Whittlesea was also finalist in two other categories – for the historical joint Council Meeting on Cloverton in the Community Based Initiative of the Year Award category, and the Redleap Recreation Reserve Playspace in the Playspace Award (>\$500,000) category.



Australasian Reporting Awards

The City of Whittlesea's 2022-2023 Annual Report was awarded a Gold Award at the annual Australasian Reporting Awards in the General Award category.

National Growth Areas Alliance Awards

The City of Whittlesea won the following three awards:

Leadership In Growth Areas Award
For our work with Mitchell Shire Council and Hume City Council on planning the Cloverton Metropolitan Activity Centre.

Built Environment Award
For our Affordable Housing Project in New Epping.

Building Connections Award
For our Economic Participation Plan 2023-2026.

LGPro Awards for Excellence

The City of Whittlesea were finalists in the following categories:

Innovative Management Initiative and Community and Integrated Planning Award
Integrated Planning, Outcomes and Measurement Framework project

Service Delivery initiative and Customer Impact Award
Voice of Customer

Young Achiever
Ryan Allott

Reconciliation Victoria Maggolee Award

The City of Whittlesea received the Maggolee Award for the Quarry Hills Future Directions Plan. The Maggolee Awards recognise Victorian local governments working in partnership with First Peoples to support self-determination, advance reconciliation and strengthen shared decision making with First Peoples.

Victorian PIA Awards for Planning Excellence

City of Whittlesea were awarded commendations in the Strategic Planning Project category for their work on the Green Wedge Management Plan. Additionally, Council, in collaboration with Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation, received a commendation in the Planning with Country category for Stony Rises Protection on the Victorian Volcanic Plain.

Multicultural Awards for Excellence in Local Government

The City of Whittlesea was awarded the Multicultural Award for Excellence in Local Government for the Refugee Immunisation Monitoring and Education (PRIME) Program. The PRIME Program supported refugees and people seeking asylum residing in Hume and Whittlesea local government areas with catch-up immunisation.

Australian Institute of Landscape Architects Awards

The City of Whittlesea, together with Aurecon, received the 2024 Victorian Landscape Architecture Award at the Australian Institute of Landscape Architects Awards. The award recognised the Quarry Hills Future Direction Plan for setting a benchmark for landscape-led community and stakeholder engagement.





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 2023 award recipients were announced at the City of Whittlesea Community Festival in March 2024.



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.

Judith Clements

As a member of the Whittlesea Showgrounds and Recreation Reserves Committee of Management, Judith has been volunteering to support the Whittlesea Showgrounds and Whittlesea Park for over 30 years.

Judith is also a life member of the Whittlesea Agricultural Society Inc., on the board of the Yan Yean Cemetery Trust, is a member of the Whittlesea Historical Society, Friends of Toorourrong and Whittlesea Township and Surrounds Community Resilience Committee and works tirelessly to support these associations and in turn the Whittlesea community.



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.

Norma Medawar

Norma is the founder of the Zenobia Association, a not-for-profit agency that supports refugee and migrant women to build a new life in Australia.

Through Zenobia, Norma offers a range of information sessions, wellbeing programs, cultural events and excursions.

Norma is a well-respected mentor and leader within the Syrian community and takes pride in her role as a Job Victoria Mentor at Whittlesea Community Connections, assisting people from CALD backgrounds into employment.



Senior Citizen of the Year

The Senior Citizen of the Year is for an individual, aged 60 years or older as of 1 November 2023, who has made an important contribution or given outstanding service to the community during the past 12-months or over a number of years.

Christine McDonald

Christine is the founder of the Doreen Baby Boomers Facebook page; providing an online space where seniors in the community can meet new people, get together and socialise.

The group has helped many seniors in the area to connect and form friendships.

Christine shares information and organises activities and outings including luncheons, book club, walking groups and guest speakers.



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 2023, who has made an important contribution or given outstanding service to the community during the past 12-months or over a number of years.

Kaynat

Kaynat is a dedicated young person who is an active voice for young people in the community.

Kaynat has worked on projects and campaigns addressing issues facing young people's health and wellbeing, including vaping and gambling.

Kaynat was an active member of the Youth Advisory Committee and is now a member of the City of Whittlesea Youth Council.



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.

Ben Coleman

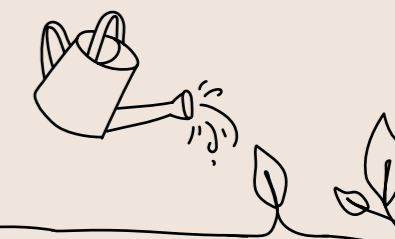
Ben manages local environmental sustainability group EnviroFriends, actively working to restore wetlands.

Working as an Environmental Science teacher at St. Monica's College in Epping, Ben and his students also maintain the school garden and build and monitor nesting boxes for birds and possums.

Ben runs the BirdNET-Pi education program and is passionate about teaching young people about climate change and helping them get involved in environmental sustainability.



Find out more about the Community Awards at whittlesea.vic.gov.au/communityawards





The second annual City of Whittlesea Business Awards took place on 23 May 2024.

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.

ABOVE
Local business Mantra Melbourne Epping received the 2024 Business of the Year and Customer Service awards



Find out more about the Business Awards at whittlesea.vic.gov.au/businessawards



Awards were presented to the following businesses:

Business of the Year

Mantra Melbourne Epping

Mantra Melbourne Epping, which opened in 2019, offers a collection of hotel rooms and serviced apartments.

During the COVID-19 pandemic, Mantra Melbourne Epping supported the local community by serving as a quarantine hotel. The Mantra team has worked tirelessly to re-establish its position as a leader in the accommodation sector and is dedicated to providing unparalleled customer service and guest satisfaction.

The hotel has received several industry-leading awards, including the Accor 2023 Best Guest Experience and the Highly Commended Midscale Hotel at the HM Awards.

Customer Service

Mantra Melbourne Epping

Mantra Melbourne Epping prioritises meaningful interactions with all customers, ensuring that their needs and preferences are understood and addressed throughout their entire experience, from the initial booking stage to their departure. Boasting an average of 4.4 out of 5 rating across feedback platforms, The Mantra Melbourne Epping team strives to create memorable moments and exceed all guest expectations.

Community Contribution

Big Group Hug

Based in Thomastown, Big Group Hug is dedicated to ensuring that babies and children have the essential items they need to thrive. In 2023 the Big Group Hug received 844 requests to help 1,494 babies and children living in the City of Whittlesea.

Forty five percent of staff and 20 percent of volunteers live in the City of Whittlesea providing opportunities for social interaction and vital human connections all while rehoming and recycling goods.

Sustainability and Environment

nugal biik Nursery –

a partnership between Whittlesea Community Connections and Hanson Landfill Services

Whittlesea Community Connection's nugal biik plants & seeds social enterprise partnered with Hanson Landfill Services Wollert Resource Park to combine their expertise to develop long-term, large-scale, circular sustainability initiatives in the City of Whittlesea.

Not only will the partnership see the planting of more than 30,000 trees, but the partnership has also enabled the further development of the social enterprise nugal biik plants & seeds, providing social, economic, and environmental outcomes.

Workplace Diversity

Edlyn Foods Pty Ltd

From humble beginnings in the 1920's as a cordial and fruit peel manufacturer in inner city Melbourne, Edlyn Foods has grown to be a nationally recognised key supplier to the food service industry.

Edlyn has built a reputation for quality, innovative products, and excellence in customer service, through a process of continuous improvement. With headquarters based in Epping, Edlyn Foods is a 100% Australian-owned and operated company that continues to proudly support manufacturing in Australia.

Edlyn actively seeks out partnerships with local organisations that support diversity and inclusion initiatives and works to ensure that their workforce represents the diversity of the community they serve.

Innovation and Enterprise

Distinctive Features Cosmetic Tattoo and Beauty

Distinctive Features Tattoo and Beauty specialises in correcting failed cosmetic tattoos, restoring clients' confidence and quality of life. They offer post-cancer treatments like scar camouflage and nipple tattoos, supporting both women recovering from breast cancer and the trans community.

Director Georgie Westley leads the way in paramedical services and accessible medical products, alongside comprehensive education initiatives and charitable contributions, all from her salon in Bundoora.

Home-based Business A Grade Resumes

With more than 18 years experience, A Grade Resumes offers a professional writing service in all job types and industries and for clients of all ages and ethnicities.

Drawing on her journalism background, business owner Belinda brings an innovative way to connect job seekers with their next role. Embedding sustainable practices to minimise her carbon footprint Belinda promotes practices that enable her to successfully operate from her home office in the township of Whittlesea.







How our rates revenue was spent in 2023-2024

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

 \$31 Capital works	 \$14 Waste, recycling and the environment	 \$10 Family, children, youth and seniors
 \$8 Roads and footpaths	 \$8 Neighbourhoods, parks and open space	 \$8 Leisure, recreation and community facilities
 \$6 Supporting local business and communities	 \$5 Planning and building	 \$4 Public health and safety
 \$3 Animal management and school crossings	 \$2 Libraries	 \$1 Arts and culture

Financial summary

Highlights

\$454.41 million revenue		\$295 million expenditure		\$159.41 million surplus
	\$5.05 billion net assets, comprising community facilities and infrastructure		\$341.6 million holdings of cash and other financial assets	

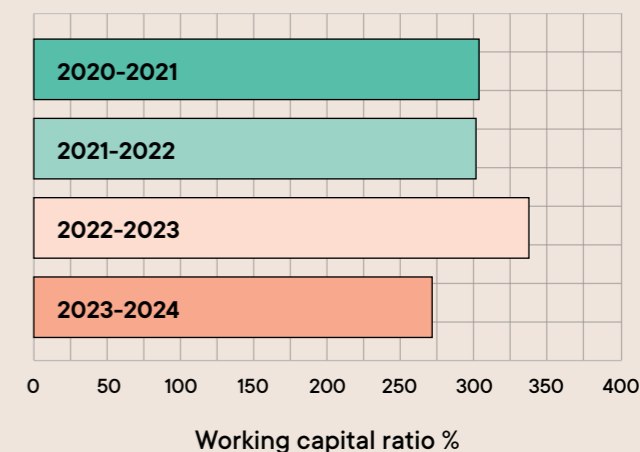
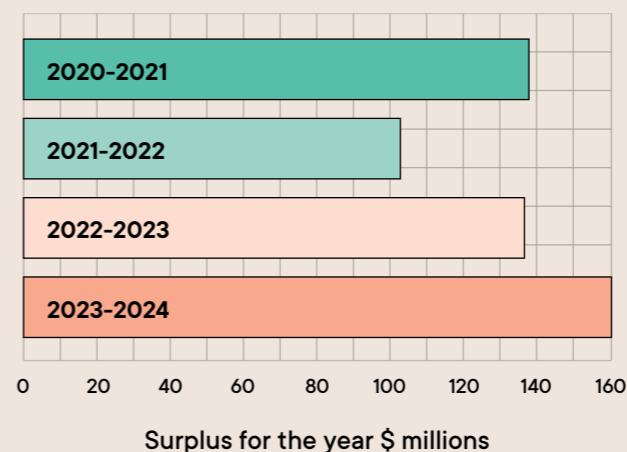
Operating position

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 2024, Council achieved an operating surplus of \$159.41 million, which was a \$25.78 million increase from the 2022-23 result. This surplus as reported, includes all revenue recognised in the financial period, including gifted subdivisional assets (non-monetary), developer contributions and grants towards capital works projects. It is important to note that the operating surplus is not a cash surplus; therefore, it does not convert to immediately available cash for Council. Significant amounts of the surplus are restricted by legislation and must be used for future infrastructure investment.

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 \$14 million.

Council's Annual Budget was adopted in May 2024 and shows that surpluses will continue to be achieved in all years over the four-year budget period 2024-25 to 2027-28 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 \$108.98 million a year over the four years to 30 June 2028.



Liquidity

Council's cash position has increased by \$25.54 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 2023-24 was 269 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.

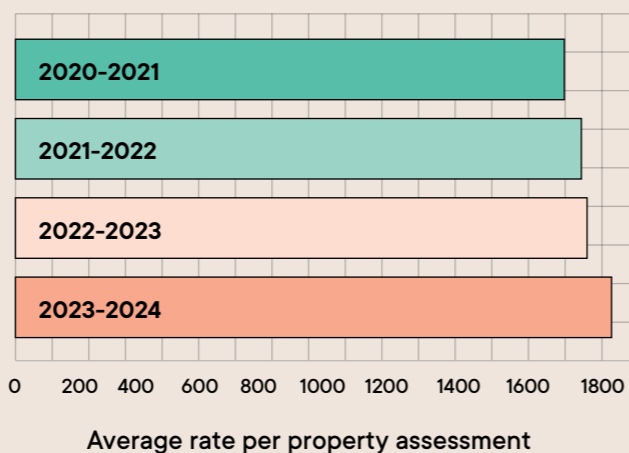
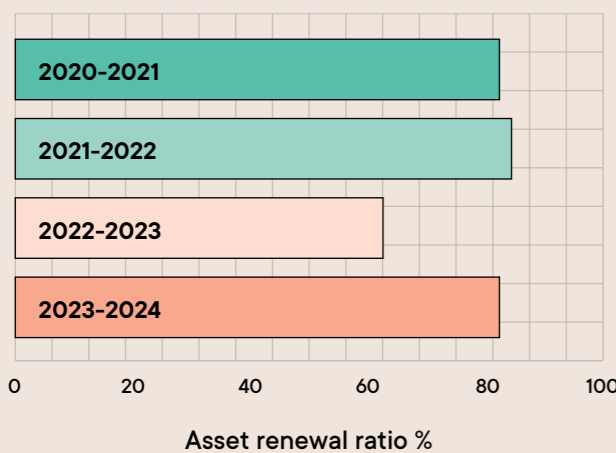
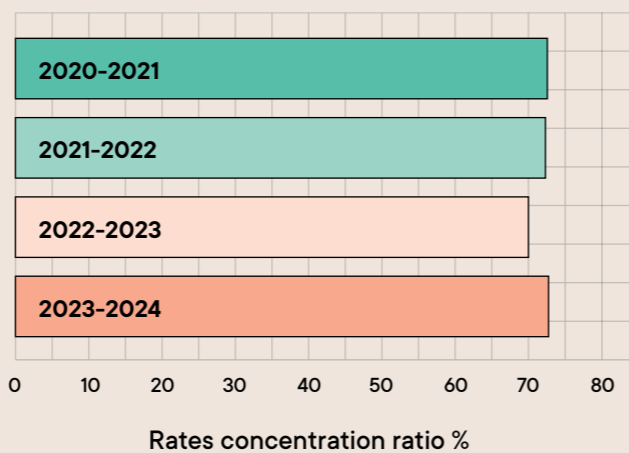
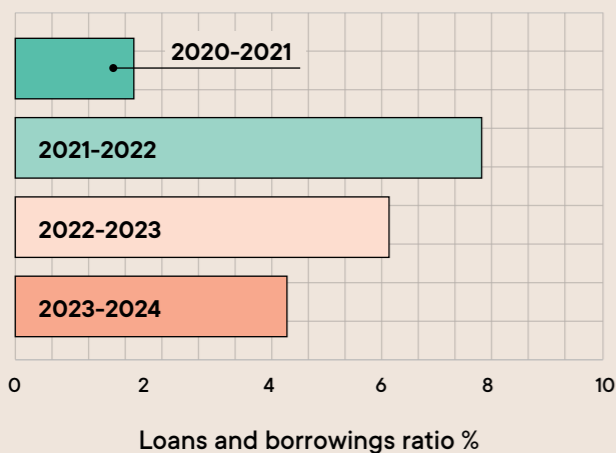
At the end of the 2023-24 financial year, Council's debt ratio which is measured by comparing interest bearing loans and borrowings to rate revenue was 4.43 per cent.

Council's asset renewal ratio, which is measured by comparing the total of asset renewal and asset upgrade expenditure to depreciation, was 82.19 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 73.98 per cent for the 2023-24 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 2023-24 year kept its rate increase to the rate cap of 3.50 per cent which resulted in an average rate per property assessment of \$1,831.



Challenges and future outlook

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

- increased financial pressures being felt as a result of inflation, consecutive interest rate rises and escalating costs of living
- 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
- 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 2024-25 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: A place for all* vision.





Council's e-waste drop off events provide residents an opportunity to dispose of their e-waste sustainably

Community satisfaction survey

The annual Local Government Community Satisfaction Survey is carried out by the Department of Government Services and provides insights into community views on areas of Council service delivery. The core performance measures include:

- overall performance
- value for money
- community consultation and engagement
- making community decisions
- sealed local roads
- waste management
- customer service
- overall Council direction.

During February and March 2024, a total of 800 residents from across the municipality provided their feedback via a telephone survey. Each rating given is a score out of 100.

There has been a consistent downward trend reported by Australian and Victorian councils since 2020. External factors that contribute to negative sentiment for councils include rate increases, changes in delivery to Council services or perceived poor value for money for Council services in the context of high and growing cost-of-living pressures.

The results showed the City of Whittlesea's overall performance had dropped from 55 to 52 in 2024 but remained higher than the interface Council average of 50 and was slightly lower than the state-wide average of 54.

The average of Council's core performance measures (53.9) were higher than both the interface average (51.6) and the state-wide average (53.4).

The highest performing area was waste management (70) which remained stable from 2023 and was higher than the interface average (65) and state-wide average (67).

The performance of sealed local roads dropped slightly from 53 to 51 in 2024 but remained considerably higher than both the interface Council and state-wide average (45 each).

The overall Council direction score has dropped from 46 to 44 in 2024, the same as the interface Council average and slightly lower than the state-wide average (45).

Council's community consultation and engagement score also dropped slightly from 52 to 51 in 2024 but remained higher than the interface Council average of 49 and is equal to the state-wide average (51).

The highest performing area was waste management (70) which remained stable from 2023 and was higher than the interface average (65) and state-wide average (67).

2024 Community Satisfaction Survey results



52

for Overall performance
(State-wide average 54)
Interface – 50
2023 rating – 55



44

for Overall Council direction
(State-wide average 45)
2023 rating – 46



50

for Making community decisions
(State-wide average 50)
2023 rating – 53



66

for Customer service
(State-wide average 67)
2023 rating – 68



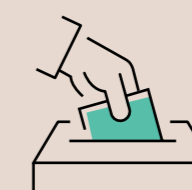
50

for Local streets and footpaths
(State-wide average 52)
2023 rating – 52



51

for Consultation and engagement
(State-wide average 51)
2023 rating – 52



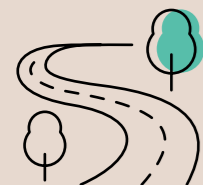
50

for Lobbying
(State-wide average 50)
2023 rating – 52



40

for Slashing and weed control
(State-wide average 45)
2023 rating – n/a



51

for Sealed local roads
(State-wide average 45)
2023 rating – 53



70

for Waste management
(State-wide average 67)
2023 rating – 70



47

for Value for money
(State-wide average 48)
2023 rating – 51



66

for Arts centres and libraries
(State-wide average 73)
2023 rating – 68



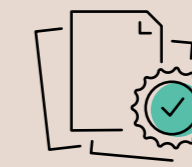
45

for Population growth
(State-wide average 47)
2023 rating – n/a



49

for Tourism development
(State-wide average 59)
2023 rating – n/a



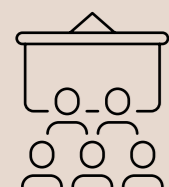
54

for Planning and building permits
(State-wide average 45)
2023 rating – n/a



63

for Community and cultural
(State-wide average 66)
2023 rating – n/a



53

for Informing the community
(State-wide average 56)
2023 rating – 55



50

for Community decisions
(State-wide average 50)
2023 rating – 53



63

for Emergency and disaster management
(State-wide average 65)
2023 rating – 67



59

for Enforcement and local laws
(State-wide average 61)
2023 rating – n/a



51

for Appearance of public areas
(State-wide average 68)
2023 rating – 52



57

Business and community development
(State-wide average 57)
2023 rating – n/a

During February and March 2024, a total of 800 residents from across the municipality provided their feedback via a telephone survey. Each rating given is a score out of 100.



Throughout 2023–24, Council consulted on 46 projects

Communications and engagement

Community engagement

Community Engagement Policy 2023-2027

Our updated *Community Engagement Policy 2023-2027* was adopted by Council on 19 December 2023.

This update follows an internal review, benchmarking of best practices, and community consultation.

The policy applies to all individuals involved in community engagement activities on behalf of the Council and supports the continued development of Council's community engagement beyond the minimum requirements of the *Local Government Act 2020*.

Key differences in the updated policy include:

- clearer focus on clarifying expectations and articulating Council's commitment to engagement principles as outlined in the *Local Government Act 2020 (VIC)*
- transparency regarding the community's level of influence in decision-making and circumstances where engagement may be limited or not appropriate
- clear references to all relevant legislation.

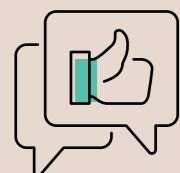
Engagement activities in 2023-2024

Throughout 2023-24 we consulted on 46 projects:

- 2024-25 Budget
- 2024-25 Community Plan Action Plan
- Aboriginal Action Plan
- Affordable Housing – Ashline Street
- Asset Plan 2025 – 2035
- City of Whittlesea Youth Council
- Connected Communities Strategy
- Community Engagement Policy Review
- Community Hubs Strategy
- Community Grant Guidelines updates
- Doreen Dirt Jumps
- Draft Local Laws
- Draft Nature Strip Guidelines
- Epping Central Structure Plan
- Fair Access Policy
- Fortress Park Landscape Improvement Plan
- Governance Rules 2024
- Help us Improve the City of Whittlesea Website
- Hill Top Playground and Splash Park
- Huskisson Reserve
- Integrated Transport Plan 2024 – 2034
- Kindergarten Services
- Lalor Recreation Reserve
- Laurie's Field Master Plan
- Liveable Neighbourhoods Strategy
- Local Area Transport Measures – South Morang
- Long-term Community Infrastructure Plan
- Lowalde Recreation Reserve
- Mernda Recreation Reserve
- Mill Park Place Framework
- Naming proposal for 1755 Donnybrook Road
- Park and Recreation Strategy
- Planning Scheme Amendment 149 McKimmies Road
- Planning Scheme Amendment C249
- Planning Scheme Amendment C269
- Planning Scheme Amendment C275
- Policy and Governance Rules amendments
- Quarry Hills Parkland Renaming
- Regional Sports Precinct
- Renaming Epping Animal Welfare Facility
- Road Safety Action Plan 2024-2034
- The Boulevard Streetscape Revitalisation
- Tramoo Street Revitalisation
- VR Michael Reserve Master Plan
- WA Smith and Sycamore Recreation Reserve.



Snapshot of our communications in 2023-2024



43,130

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



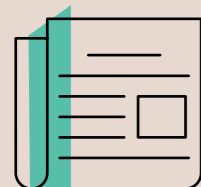
24

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



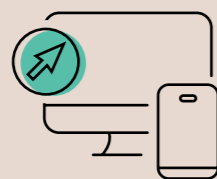
470,000

Local Scoop newsletters were delivered to letterboxes of households and businesses



139

media releases issued



2,611,168

number of website visits



118

videos uploaded to to Council's YouTube channel

How our community engaged with us



4,213

contributions made in person



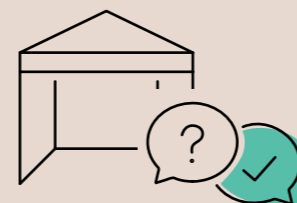
74,959

visits to the Engage Whittlesea website



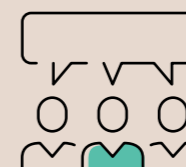
4,756

contributions made on the Engage Whittlesea website



159

community-based pop-ups and information stalls



7

Community Focus Groups



2

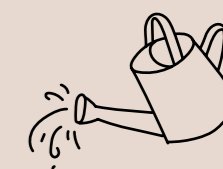
Reference Groups

1

Community Forum

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.

View the Community Engagement Policy 2023-2027 at whittlesea.vic.gov.au/plans





OUR COUNCIL

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

Council Offices, Civic Centre in South Morang

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

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.

Laurie's Field, Doreen



Chair of Administrators

Lydia Wilson

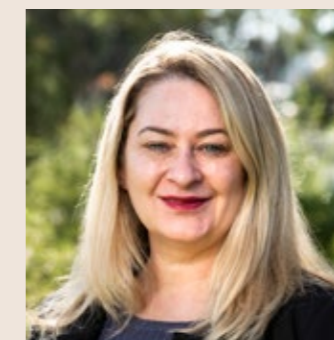
Lydia Wilson began as Administrator on Saturday 21 March 2020. She was appointed Chair of the Panel of Administrators on Friday 19 June 2020.

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 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 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.



Council governance

The City of Whittlesea is constituted in accordance with the *Local Government (Whittlesea City Council) Act 2020*, which must be read with the *Local Government Act 2020*, to provide good governance in and across its municipality for the benefit and wellbeing of its community. Council, in the performance of its role gives effect to the overarching governance principles and supporting principles when:

- taking into account the diverse needs of the local community, including future generations, the economic, social and environmental sustainability, to ensure the best outcomes are achieved when making decisions
- providing leadership by establishing strategic objectives and monitoring achievements
- ensuring continuous improvement is pursued and resources are managed in a responsible and accountable manner
- ensuring the ongoing financial viability of the Council
- 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
- submitting petitions, joint letters or public questions to Council.

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

Delegated committees

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

Council Meetings

Scheduled Council Meetings are generally held once a month on a Tuesday evening at the Council Offices, 25 Ferres Boulevard, South Morang. Additional Council Meetings are occasionally held to consider urgent matters or matters that are unable to wait until the next scheduled Council Meeting.

In accordance with section 60 of the *Local Government Act*, a Council must develop, adopt and keep in force Governance Rules which include the procedures governing the conduct of Council Meetings. This same section allows Council to amend its Governance Rules and in June 2024, following community consultation, Council adopted an updated version of its Governance Rules.

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 2023 to 30 June 2024, 11 Scheduled Council Meetings, three Unscheduled Council Meetings and 21 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.

The three Unscheduled Council Meetings considered the below items:

1. 25 July 2023 – the contract award of the Regional Aquatic Sports Centre.
2. 3 October 2023 – Joint meeting with City of Whittlesea, Hume City Council and Mitchell Shire Council to consider the regional partnership of the Cloverton metropolitan Activity Centre.
3. 12 October 2023 to consider:
 - the Draft Annual Report for 2022-2023
 - the appointment of an Acting Chair Administrator.

A Hearing of Submissions Committee Meeting was held on 6 May 2024 to allow submitters to verbally present their submissions on the Proposed Budget 2024-25 and Community Plan Action Plan 2024-25.

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 Christian Zahra AM.

Summary of Panel of Administrator attendance for period 1 July 2023 to 30 June 2024

Administrator	Position	Number of scheduled Council Meetings attended (total number held: 11)	Number of additional Council Meetings attended (total number held: 3)	Number of Administrator Briefings attended (total number held: 20)	Number of Hearing of Submission Meetings attended (total number held: 1)
Lydia Wilson	Chair of Council	10	3	19	1
Peita Duncan	Administrator	11	3	17	1
Christian Zahra AM	Administrator	10	3	18	1

Administrator remuneration and expenses for period 1 July 2023 to 30 June 2024

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 summary below contains a summary of the Administrators remuneration, allowances and expenses for 2023-24.

Administrator	Remuneration inc. superannuation	Travel	Car Mileage	Child Care	Information & Communication	Conferences & Training	Misc.	TOTAL
Lydia Wilson	\$354,503	\$189.40	\$3,337.10	\$0.00	\$299.86	\$0.00	\$363.40	\$358,692.76
Peita Duncan	\$185,694	\$0.00	\$1,380.62	\$0.00	\$302.93	\$0.00	\$12.66	\$187,390.21
Christian Zahra AM	\$185,694	\$9,355.27	\$6,424.52	\$0.00	\$164.55	\$0.00	\$15.00	\$201,653.34
Total	\$725,891	\$9,544.67	\$11,142.24	\$0.00	\$767.34	\$0.00	\$391.06	\$747,736.31



Our Youth Council

In September 2023, Council endorsed the decision to transition the City of Whittlesea's Youth Advisory Committee to the city's first ever Youth Council. The Youth Council members are appointed for a two-year term and provide valuable advice to Council on matters that affect young people.



Youth Mayor
ZACHARY MELVAINE
16 YEARS OLD (he/him)

I love leadership, collaboration, and community service. I find joy in helping others and striving to become the best version of myself. Being a Youth Councillor is the chance to continue building upon the foundations I've established during my two-year tenure with the Youth Advisory Committee.



Deputy Youth Mayor
KAYNAT VIRK
19 YEARS OLD (she/her)

I have joined the Youth Council to ensure the problems facing the youth are brought to the table and are discussed with the intention to encourage effective change. Issues of climate change and youth wellbeing are of high concern to me.



ANGELICA BANQUIL
14 YEARS OLD (she/her)

The Youth Council allows me to involve myself in what I am most passionate about – active community involvement – and I believe it allows me to seamlessly utilise and enhance my leadership skills while engaging in hands-on initiatives to create a positive impact.



ANGELA ROLEVSKA
18 YEARS OLD (she/her)

I am a keen participant in the community, and I have a strong passion for leadership and advocacy for my peers. Over the past two years, I have been lucky enough to be part of the process of developing the foundation of the Whittlesea Youth Council and I believe this advocacy body to be of utmost importance to young people.



BAVLEEN KAUR
14 YEARS OLD (she/her)

I want to give back to the community where I live, study, play, and socialise. I want to do whatever I can for the youth, environment and health of the City of Whittlesea. I want to be a voice for young people in the municipality and raise and advocate for topics I am passionate about.



DEAN CONNELLY-CARPENTER
15 YEARS OLD (he/him)

I am a proud young indigenous Wiradjuri man. I chose to join the Youth Council to attempt to help with issues that arise for youth across multiple communities and hopefully it's not to just help but to solve these problems and help out other young people.



EMILY TRICARICO
17 YEARS OLD (she/her)

My goal is to create a safe and welcome environment wherever I go, using my personal experience of overcoming various challenges to better understand and encourage those in my community who have also experienced feelings of isolation.



ESHA SERAI
20 YEARS OLD (she/her)

I'm honoured to be part of the Youth Council. I am excited to contribute to the growth, development and success of youth in our municipality. As a young woman of colour, I'm also keen to provide a unique voice on issues that concern our diverse community.



MASINA SALESA
21 YEARS OLD (she/her)

I was born and raised in Samoa. I moved to Australia in 2016. I have decided to join the Youth Council because of my passion to help and support the young generation who are in need of help.



MUSTAFA KHRAIM
15 YEARS OLD (he/him)

I am dedicated to creating a safe space for young people in our community. With a demonstrated passion for youth empowerment in school leadership roles, I aspire to actively contribute to initiatives amplifying young voices and addressing crucial issues.



SANDY TRAN
21 YEARS OLD (she/her)

I believe that every young person deserves a safe space where they can freely express themselves, engage in meaningful discussions and receive guidance as they pursue their passions without fear of judgement or shame.



SOPHIE WINTER
14 YEARS OLD (she/her)

I was part of the Youth Advisory Committee for 2022-23. I am passionate about politics and the environment. I joined the Youth Council to develop my leadership skills, meet new people and help other young people have their voices heard.



TANYA SHARMA
12 YEARS OLD (she/her)

I am committed to addressing the environmental and sustainability challenges that confront young people today. Recognising the pivotal role that the youth play in shaping the future, I am driven by a passion to creating a more sustainable and resilient community.

Find out more about the Youth Council at whittlesea.vic.gov.au/youthcouncil





City of Whittlesea staff

OUR ORGANISATION

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

The Executive Leadership Team

As at 30 June 2024

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 two Executive Managers.



Chief Executive Officer

Craig Lloyd

Craig commenced at the City of Whittlesea in 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, and a Board Member of Music Victoria.



Director Community Wellbeing

Agata Chmielewski

Agata joined the City of Whittlesea in 2021 with more than 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 economical outcomes.

Outside of work, Agata enjoys trying various creative pursuits, with the current flavour 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 Governments to provide many of these services and operates in partnership with community service organisations to meet the needs of our diverse and vibrant community.



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, a post graduate GMP from Harvard Business School and more recently completed the Oxford Strategic Leadership Programme.

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 Infrastructure and Environment

Debbie Wood

Debbie joined the City of Whittlesea in 2020. 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 also 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 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, asset management, traffic management, road safety and sustainability planning.



Director Planning and Development

Emma Appleton

Emma joined the City of Whittlesea mid-2023 and is the Director of Planning and Development.

Emma has held leadership roles in public agencies and design consultancy in Australia and the UK. She established the Victorian Design Review Panel at the Office of the Victorian Government Architect, led City Strategy at the City of Melbourne, and was Director of Project and Portfolio Development at Homes Victoria to support the Big Housing Build.

Emma has a Bachelor of Design Studies in Architecture, with postgraduate qualifications in landscape architecture and urban design. She is a Fellow of the Australian Institute of Landscape Architects, a Churchill Fellow (UK) and was recognised in the Top 50 Public Sector women in Victoria in 2019.

Emma is a passionate advocate for great planning and contextual, sustainable design. She loves travelling with her family and learning from other cities, as well as walking in nature.

The directorate provides Strategic Land Use Planning, Town Planning, Building and Planning Compliance, and Economic Development services to support the liveability 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 ensuring compliance with Local Laws, Environmental Health, Animal Management and through its Emergency Management services.





**Executive Manager
Public Affairs**

Janine Morgan

A creative and passionate communicator Janine joined Council in 2016, building on extensive experience in the public and private sectors including roles at BHP, the Ministry of Justice, Nillumbik Shire Council, and in media and television production.

She has a Bachelor of Public Relations majoring in psychology, an IAP2 Australasia Certificate of Engagement and is a graduate of the LGPro Executive Leadership Program.

Janine 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.

Outside of work she enjoys being active and has recently taken up swimming and tennis.

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
Office of Council and CEO**

Jacinta Stevens

Jacinta joined the City of Whittlesea in 2023 and is the Executive Manager Office of Council and CEO. Jacinta also holds statutory appointments as Council’s nominated Public Interest Disclosure Coordinator and Councillor Conduct Officer.

A qualified Australian Lawyer, Jacinta has over 25 years’ experience across all three tiers of government and has specialised in local government governance since 2012.

With a Graduate Certificate in Business Management, Jacinta is a strong and empathetic leader who takes pride in developing individuals and effective teams in the pursuit of organisational goals.

Outside of work Jacinta prefers to stay active outdoors, especially beach walks which she is now introducing her new puppy to.

The Office of Council and CEO is responsible for providing the highest levels of expertise in Council governance, Freedom of Information, privacy, compliance, strategic and operational risks and insurance. 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.

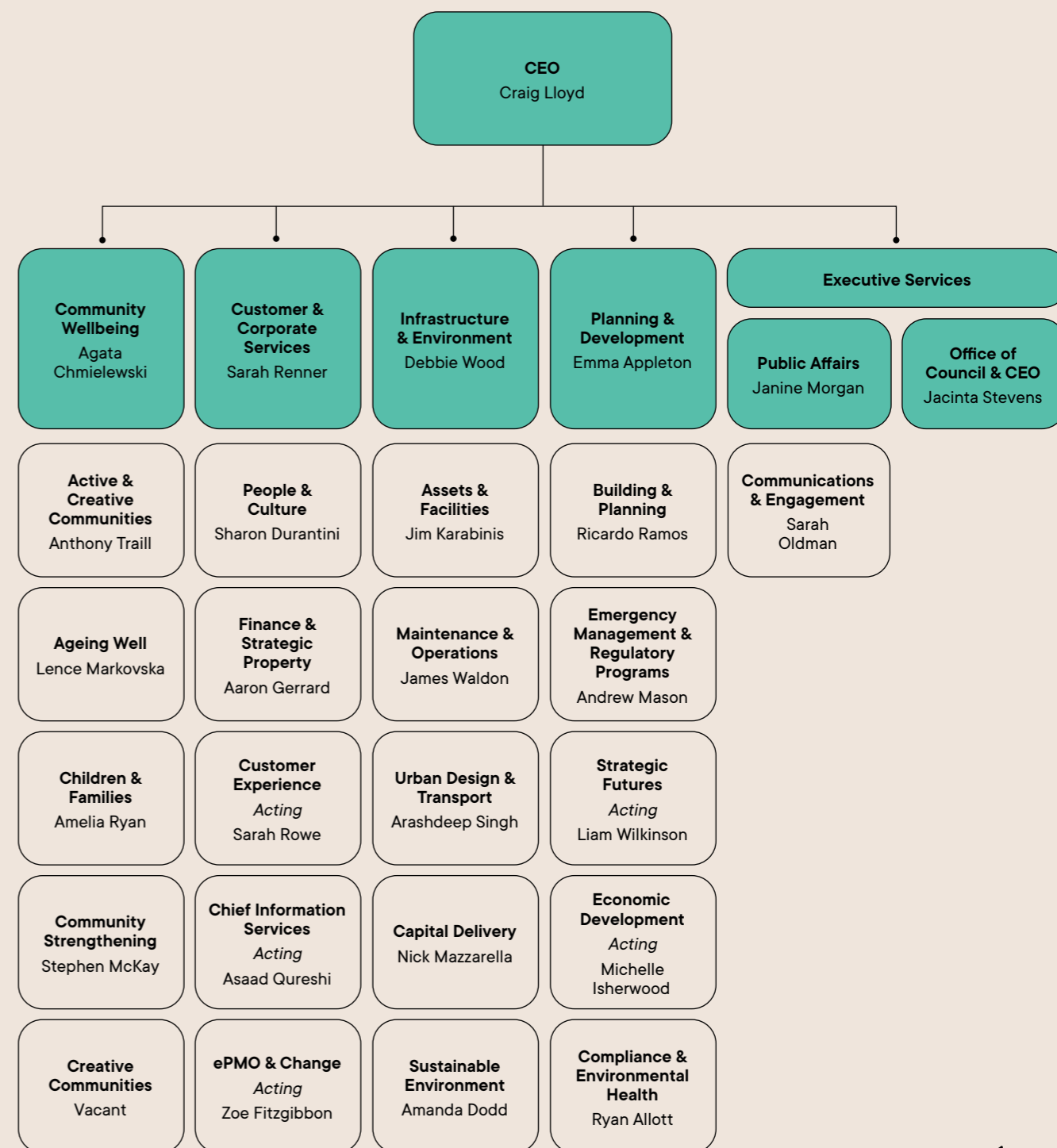


Frank Joyce

Frank was the Executive Manager Strategy and Insights until January 2024.

Following Frank’s departure, the department, which included Corporate Planning, Research and Analytics and Risk and Assurance, underwent a structure review with teams now sitting within the Customer and Corporate Service Directorate and the Office of Council and CEO.

Organisational structure



Our Staff

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.

Organisational profile



62%

of employees are women



57.5%

of employees live within the municipality



29.8%

were born overseas

55%

of women work part time versus 25% of men

42%

live in neighbouring municipalities

36%

frequently speak a language other than English



29.7%

of employees have a flexible working arrangement



21.5%

of employees have a working from home arrangement in place



1,200

Council is the municipality's largest employer, with more than 1200 staff and a full time equivalent of 961

Our workforce

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	91.80	54.47	63.47	87.95	32	329.69
	Male	23.00	205.50	66.00	49.47	7	350.97
Part-time	Female	129.10	10.52	47.04	25.47	4.83	216.96
	Male	6.59	4.22	20.90	5.19	0.53	37.43
Casual	Female	14	1	4	3	0	22
	Male	3	0	0	1	0	4
Total		267.49	275.71	201.41	172.08	44.36	961.05

Employment classification and gender

Classification	Female	Male	Total
Band 1 (\$67,324.08 – \$69,034.80)	110	91	201
Band 2 (\$69,856.70 – \$71,314.74)	0	0	0
Band 3 (\$72,012.48 – \$75,478.27)	89	93	182
Band 4 (\$75,965.41 – \$79,206.23)	101	25	126
Band 5 (\$82,062.83 – \$92,523.07)	90	51	141
Band 6 (\$97,785.38 – \$105,618.78)	147	78	225
Band 7 (\$107,944.11 – \$119,694.26)	79	64	143
Band 8 (\$122,788.90 – \$136,736.21)	45	34	79
Other*	98	36	134

* 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 2023-24 at the City of Whittlesea was 15.05%. The industry benchmark range is 15-20 per cent.



For information on remuneration, see pages 231-233.
For information on superannuation, see page 244-247.



Enterprise Agreement

The City of Whittlesea Enterprise Agreement No.10 (2023) was approved by the Fair Work Commission and came into effect on 13 December 2023. The new Agreement provides yearly salary increase, as well as a range of other benefits including flexible working, unlimited family violence leave and generous parental leave entitlements.

Organisational changes

During 2023–2024 the City of Whittlesea undertook some minor structural changes as well as a significant review and structural changes within our Community Wellbeing Directorate.

These changes support the creation of a high-performing organisation that is aligned to the needs of the community and able to 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 conditions, retainment and attraction of employees remains a challenge for many employers, including the City of Whittlesea. The development of Council's new Employee Value Proposition, which is scheduled to be rolled out early in the new financial year, aims to support the attraction and retention of high-performing candidates to the organisation and demonstrate Council's vision of becoming an employer of choice.

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.

Our employment programs

Inclusive Employment Program

The Inclusive Employment Program (IEP) was introduced in 2023 with the aim of providing participants with genuine work experience to assist in overcoming the employment challenges faced by many of our diverse population.

We currently have nine IEP participants working in various departments across the organisation, and a further 10 positions will gradually be introduced by the end of the program in June 2025.

Each IEP role offers a paid, six-month placement to people who live locally and are experiencing barriers to securing meaningful and suitable employment. Eligible participants must either identify as culturally and linguistically diverse (CALD), First Nations, a person living with disability, residents experiencing hardship or older residents unable to find work. With this experience, participants will be better equipped to 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 work experience program, completed over two days per week, six hours per day, 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 City of Whittlesea.

Learning and development

Our comprehensive learning and development programs support our staff to continuously grow and develop, and build the capabilities required to meet community and organisational needs.

Core learning and development programs and supports include:

Professional development training

Each year, a corporate suite of professional development training is made available to all staff. Featuring in-person, self-paced and online courses and resources, the program is designed to align with our organisational capability framework and address emerging professional development learning needs identified through individual development plans.

In 2023–2024, 75 in-person professional development training sessions were held with over 1300 participants. In addition, over 900 online courses were made available to staff across a range of professional development topics.

Staff induction training

All new staff attend an induction session that connects them to the organisational vision, values and purpose, introduces them to the organisational structure, and provides them with an opportunity to meet other new starters. In 2023–2024, 161 employees completed induction training.

Technical and specialist training

A wide range of job roles and disciplines are required to deliver our diverse services. Job-specific technical and specialist training is often coordinated at a local level. Where demand for technical and specialist training is significant, training may be run in-house and/or coordinated centrally.

Lead @ All Levels

Lead @ All Levels elective modules are designed for individual contributors seeking to grow their leadership and self-management skills. The program recognises the importance and impact of leadership behaviours in any role, at any level. In 2023–2024, three Lead @ All Levels sessions were held with 43 participants.

Study Assistance

The Study Assistance offering provides eligible and approved staff with financial and non-financial support to undertake tertiary study, related to their role and/or career path at the City of Whittlesea. In 2023–2024, 35 employees received some form of study assistance to support them in their role performance and career development.

In addition, the following leadership development programs and supports build skills in our current and aspiring leaders:

Leading 2 Success – Leadership Development Program

Leading 2 Success (L2S) is City of Whittlesea's core leadership development program focussed on the human, interaction and self-management skills to lead effectively in today's world. It consists of mandatory and elective modules for all formal leaders, and helps define and standardise our leadership approach. In 2023–2024, 35 L2S sessions were held with 392 participants.

Annual Leadership Summit

The Leadership Summit is an annual leadership development and networking event for all people leaders at the City of Whittlesea. Most recently held in April 2024, the event featured a range of guest speakers and was attended by approximately 200 leaders.

Emerging Leader's Program

Our Emerging Leaders Program is designed to accelerate the leadership impact of high potential staff and frontline leaders. A sought-after program subject to an application and selection process, participants are challenged to grow their leadership skills and network through thought-provoking presentations, immersive activities, and a group project. 24 staff members graduated from the Emerging Leader's Program over the past year, and the program is currently being reviewed to identify continuous improvement opportunities.

Women's Leadership Network

The Women's Leadership Network is a supportive group and learning space to explore and address challenges, opportunities and needs common to women in leadership positions at City of Whittlesea.



find your place with us

‘Find your place’ at the City of Whittlesea

To achieve our vision of ‘Whittlesea 2040: A place for all’, it is crucial that we continue to attract and retain the best people to deliver for our growing community.

Over the past year, we have facilitated workshops and interviews with staff from across our organisation to understand what our employees most value about working with us. Strong common themes emerged from this research and informed the development of our Employee Value Proposition (EVP). Our staff told us that their friendly and authentic colleagues make all the difference to their day, that a genuine work-life balance is achievable with us and that there are exciting opportunities for interesting work and growth.

Ultimately this has helped us create an employer brand centred around the tagline, ‘Find your place with us’. This branding evokes the sense of warmth and belonging that came out strongly through our research.

The final stage of the project has been to bring the employee brand to life through visual storytelling. Staff stories and their day-to-day interactions with the community and colleagues have been captured in both photographs and footage.

Our tagline, the messaging, videos and photography will continue to be embedded into City of Whittlesea’s communications and touchpoints, encouraging both existing staff and potential job candidates to ‘find their place with us’.



Continuing to build a Great Workplace for All

Our Great Workplace for All (GWA) Plan is our overarching people plan and supports our High Performing Organisation strategy.

It illustrates our determination to create a workplace where our people are valued, grow, and develop, lead in their own spaces and are committed to serving our community both now and in the future.

The 4-year plan (2022–2026) outlines key workforce priorities and initiatives across five focal areas, as follows:



1. Culture
2. Leadership
3. Employee Experience
4. Enabling Organisation
5. Wellbeing

Key GWA actions that have been delivered in 2023–2024 include:

- the development of an Employee Value Proposition, to improve attraction and retention of talent
- identification and testing of a new Performance Development Planning process and platform, to enhance the quality of performance conversations
- submission of the organisational Gender Equality Audit and Progress report, to understand and share the impact of our efforts to advance gender equality
- great Workplace for All staff awards event held in December 2023, to recognise achievements and inspire performance
- annual Leadership Summit held in April 2024, to continue developing our leadership capabilities and align leadership thinking
- the implementation of an employee feedback platform, to encourage a culture of continuous feedback and recognition.

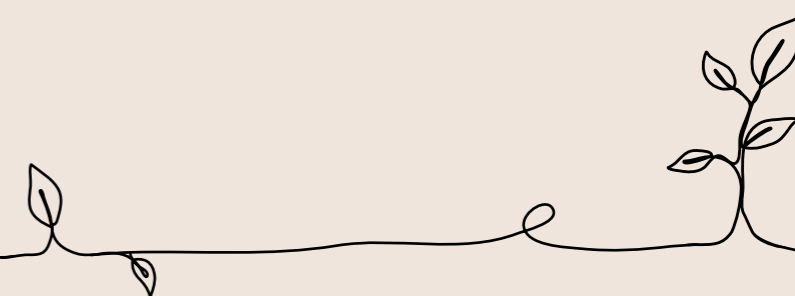
Future focus

Key Great Workplace for All actions to be delivered in 2024-25 include:

- implementation of the Employee Value Proposition (EVP)
- implementation of the Succession Plan Framework
- implementation of the Talent Management Plan
- review our Workforce and Gender Equality Action Plan
- implement a Human Capital Management System.



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





Visits from pooches like Mollie-Rose the poodle support staff wellbeing

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 2023-24 include:

- a Financial Wellbeing Webinar delivered by Money Mechanics.
- financial wellbeing program: Money 101, an online platform available to all staff throughout 2024 with modules targeting financial wellness in all stages of life.
- a Menopause in the Workplace webinar hosted by Don't Sweat It.
- Men's Health Week event held at two locations with over 130 staff in attendance, where former AFL player and mental health advocate Wayne Schwass spoke on wellbeing.
- a Healthy Eating seminar and webinar to educate staff about nutrition and health.
- SiSU Health Station was placed at three locations, providing free independent medical grade health checks in just four minutes.
- Life! Program, based around a series of information sessions designed to help modify your lifestyle, available to eligible staff.
- RUOK? Day event with participation across the organisation in awareness activities.
- partnered with The Resilience Project to continue to bring a series of wellbeing videos to our staff. A 10-part series of short videos was released to support staff mental and physical health.
- the VP GO Challenge in partnership with Virgin Pulse, which saw over 220 team members sign up for the 9-week challenge and access the online wellness platform. The challenge promotes being active, no matter current fitness level and allows access to a platform filled with evidence-based health information.
- a Quit Smoking seminar presented at the Epping Depot.
- lunchtime exercise classes offered both in-person at various sites, and online. These include pilates, yoga and boxing/circuit training, and walking groups, as well as onsite bicycles and gym equipment serviced and maintained for staff use.
- on-site physiotherapist available for staff.
- fruit box deliveries every Monday for staff to promote healthy eating.

A draft Green Travel Plan has been developed for endorsement by the internal Environmental Sustainability Committee. This Green Travel Plan includes a series of initiatives that encourage our staff to, make less single occupant car trips, and choose to walk, ride, catch public transport or carpool, where practicable. This plan seeks to reduce greenhouse gas emissions associated with staff commutes and improve employee health and wellbeing through increased physical activity.



Occupational Health and Safety

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:

- development and roll-out of a number of modules in our new incident management system 'BeSafe', including a new Hazard Reporting module that streamlines the process of identifying, documenting, and addressing workplace hazards; an Audits/ Inspections module that simplifies the planning, execution, and documentation of safety audits and inspections; a Hazard/Risk Management module that enables systematic identification, assessment, and mitigation of risks within the organisation; a Contractor Management module that streamlines the onboarding, monitoring, and evaluation of contractors; and a Return to Work module assists in managing the process of reintegrating employees who have been on leave due to injury or incident.
- quarterly Health and Safety Representative (HSR) Forums, including a dedicated session on Conducting Effective OHS Committee Meetings for both HSRs and Management Representatives, facilitated by consultants Risk Strategies.
- the delivery of a series of OHS Risk Workshops 2024, facilitated by Risk Strategies, designed to ensure a thorough review of existing risk registers and subsequent safe systems of work, including the supporting training programs.
- the development of comprehensive procedures, guidelines, forms, and tools as part of a new safety management system, to align with internationally recognised *ISO 45001 Occupational Health and Safety Management Systems*.
- skin checks for depot staff.
- commencement of a gap analysis of Council practices against *ISO 45003 Occupational health and safety management — Psychological health and safety at work — Guidelines for managing psychosocial risks*.
- continued focus on safety for customer facing roles. This includes improving the safety and security of our customer service staff through security training, audits, and installation of CCTV and physical barriers.
- roll out of lone worker devices and training to staff working alone.

OHS training offered to staff in 2023-24 includes:

- occupational health and safety responsibilities for employees
- occupational health and safety responsibilities for managers and supervisors
- workplace emergency management training
- first aid
- induction white card training
- manual handling
- backhoe licensing for hard waste crew
- sun smart
- snake safety awareness training for outdoor staff
- aggressive behaviour training/managing occupational violence and aggression
- security awareness training
- emergency preparedness & response
- contractor ohs management training
- lone worker training
- besafe/incident and hazard reporting training
- health & safety representative training
- ergonomics/desk assessments
- peer support program training
- resilience project
- webinars: financial wellbeing, menopause in the workplace.



Work health and safety incidents

The City of Whittlesea records all health and safety incidents, injuries, near misses and hazards.

The further increase in reporting this financial year is a result of upgrades to our incident management system and significant targeted training and internal communications which have been undertaken to raise awareness and increase reporting of incidents. This strong reporting culture is considered fundamental to a reduction in serious incidents and lost time injuries over time.

We experienced a significant reduction in lost time injuries from 2021-2022, from 39 to 22 (corrected

to 24, as two previous incidents developed into lost time injuries after the end of financial year). This increased slightly in 2023-24 to 26 (noting there was also an increase in employee hours worked in the period).

This indicates that lost time injuries are now stabilising at a sustainable level, reaping the benefits of improving our incident reporting culture, increases in hazard reporting, safe work procedures reviews, early intervention, as well as improved incident investigations and greater involvement and input from our HSRs.

We are continuing to work to bring this number down even further.

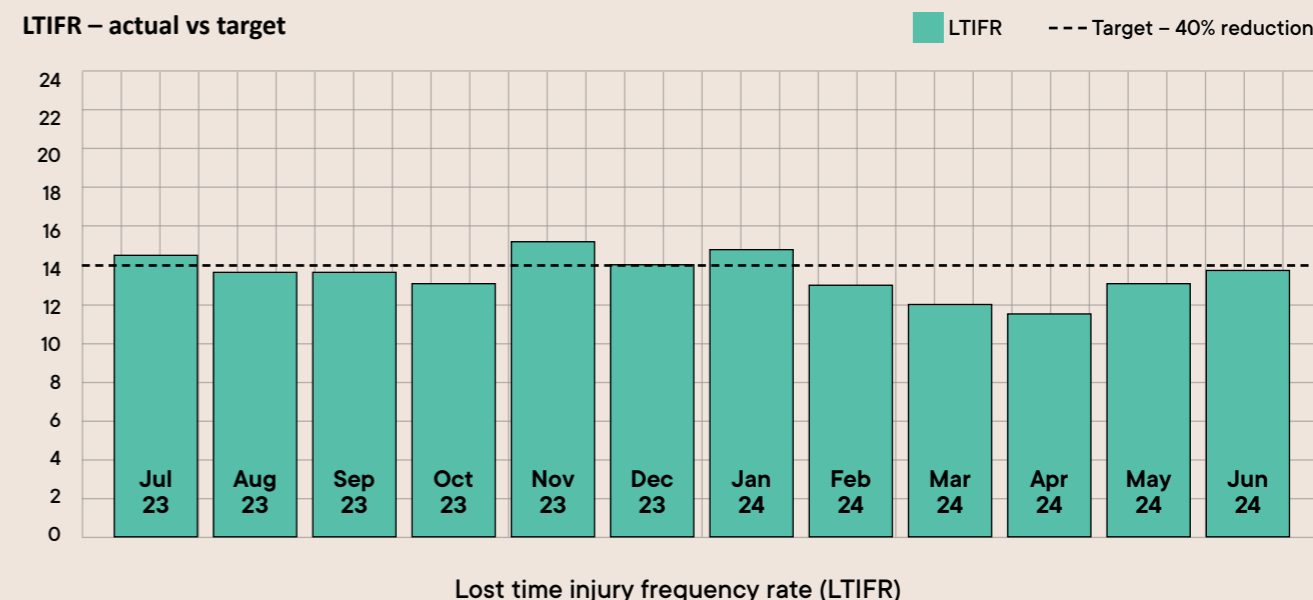
	2022-2023	Corrected 2022-23	2023-2024	Change
Incident	276	276	574	+298
Injury	117	117	204	+87
Near Miss	45	45	39	-6
Hazard	107	107	112	+5
LTI	22	24*	26	+2
LTIFR	12.0	13.0	13.8	+6.15%

* Two previous incidents developed into lost time injury incidents after the end of 22/23 financial year

Lost time injury frequency rate (LTIFR)

Our LTIFR as of the end of June 2024 is 13.8. This is 1.7 per cent below our target of 14.04 and a 6.15 per cent increase on the corrected June 2023 LTIFR of 13.0 (noting the LTIFR of June 2022 was 24.0; the rate has now stabilised at approximately the target rate).

LTIFR – actual vs target





OUR PERFORMANCE

The following pages provide a detailed report of operations against the key projects and activities undertaken throughout 2023-2024, listed under our five key goals.

The City of Whittlesea Community Festival is our biggest annual event



Our events provide our community with opportunities to get involved and have fun

Our performance

For the year ended 30 June 2024

Report of Operations For the year ended 30 June 2024

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 2023-2024 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:

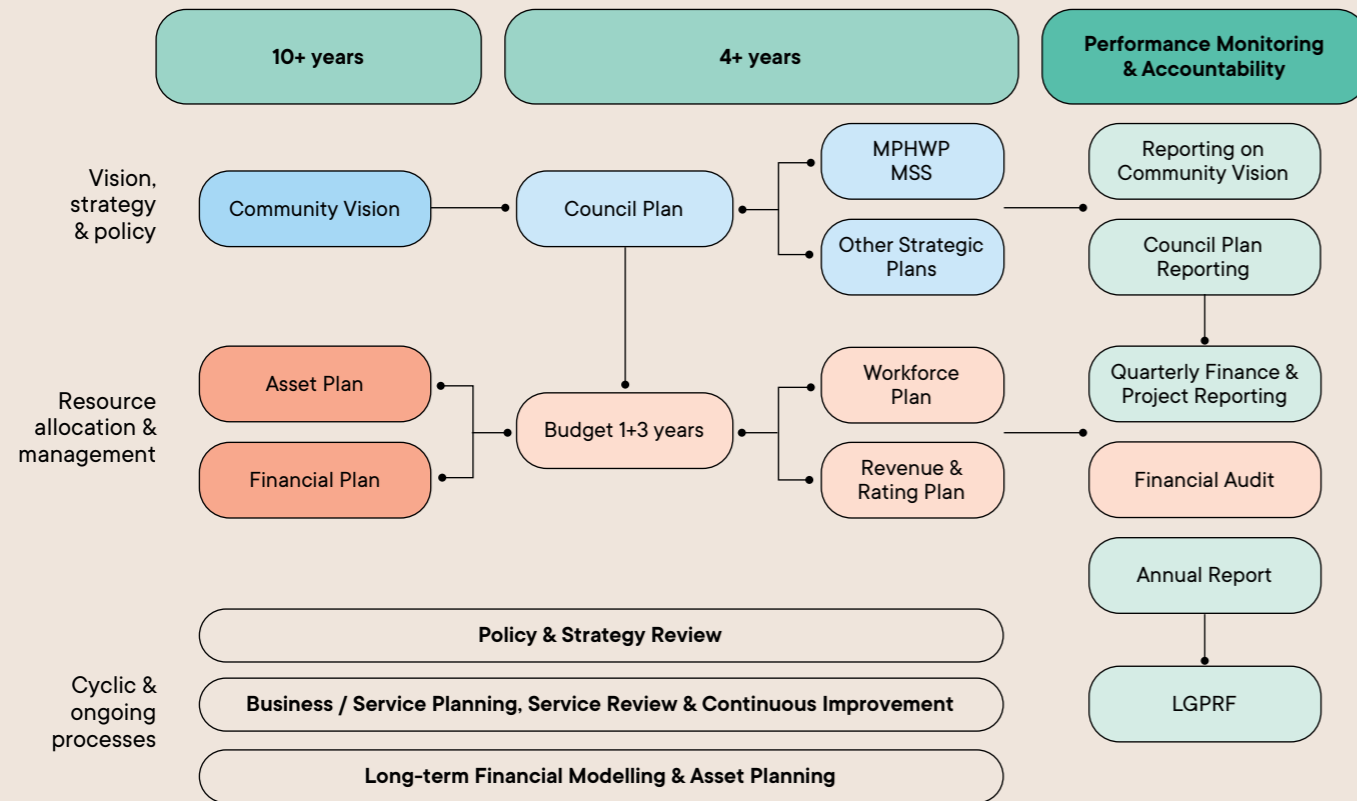
- **A Community Vision** (for at least the next 10 financial years)
- **A Council Plan** (for at least the next four financial years)
- **A Financial Plan** (for at least the next 10 financial years)
- **An Asset Plan** (for at least the next 10 financial years)
- **A Revenue and Rating Plan** (for at 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)
- **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.



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 2023-24 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.



Chatting to our community to gather feedback





The pet expo was held as part of our Community Festival

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	Residents average rating of social connection in the community	48% ¹
Physical activity	Percentage of residents who do moderate to vigorous exercise for at least 2.5 hours a week	60% ²
Mental health	Percentage of residents who report that they experience high or very high levels of psychological distress	31% ³
Safety in public areas	Percentage of residents who feel safe in their local neighbourhood	67% ⁴
Civic participation	Percentage of residents who got involved in activities to influence decision-makers	38% ⁵

Key achievements

- Completed the design and commenced construction on the **Aboriginal Gathering Place**.
- Developed a concept plan for the indoor stadium, and outdoor netball facilities at the **Regional Sports Precinct** in Mernda.
- Adopted the **Community Local Law 2024-2034**.
- Introduced new **cat management regulations**.
- Launched a new **Community Grants Program**.
- Established the **City of Whittlesea Youth Council**.

¹ Community Insights Survey Wave 2 2024
² Community Insights Survey Wave 2 2024
³ Victorian Population Health Survey 2020
⁴ Community Insights Survey Wave 2 2024
⁵ Community Insights Survey Wave 2 2024







Goal 1 Connected community





Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023-24 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	
Consult and develop the community local law to make our municipality safer	 Council adopted the Community Local Law 2024 in November 2023. An extensive communication and education campaign was undertaken to prepare the community for the Local Law taking effect on 1 July 2024.
Key Initiative #02 Prevent and respond to family and gender-based violence by working with local service providers and the community	
Engage with culturally and linguistically diverse community groups to improve access to Prevention of Violence Against Women programs, services, and resources	 The Strengthening Family Relationships in Australia program has been developed as an early intervention program to increase new arrivals' awareness of family violence, its causes and how to seek support within the Australian context. With in-kind support from Council, the program was piloted with teachers and students at Melbourne Polytechnic and launched in June 2024.
Key Initiative #03 Increase responsible pet ownership and reduce the adverse impact of domestic animals on wildlife	
Implement new cat management initiatives, including the cat confinement local law	 The new cat management initiatives including the cat confinement local law was successfully introduced on 1 August 2023, following an extensive communication and education campaign with the community. Since the introduction of the new regulations, there has been little to no increase to cats coming to the wat djerring Animal Facility and Council continue to work with cat owners and residents to ensure the new regulations have impact.
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 emergency resilience and preparedness, including for people most at risk or at-risk communities, to address emergency incidents such as fire, storm, flood, and pandemic	 Council facilitated a Bushfire Scenario for the township of Whittlesea in October 2023, where 120 residents attended the event. An information flyer was developed for new residents to the municipality that may be unfamiliar with bushfire risk. Work is underway to develop a kit for new residents in the 2024-25 financial year.
Deliver the Emergency Services Exhibition in partnership with service organisations to increase community awareness, build relationships, and educate around emergencies	 Council held the 27th Annual Blessing of the Fleet on 7 October 2023 with the community invited to attend the event for the first time. The Emergency Services Exhibition was delivered as part of the event to increase community awareness around emergency management.



Actions	Progress
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
Key Initiative #06	Deliver a Connected Communities 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
Finalise the Connected Community Strategy to guide how we create a socially cohesive, healthy, safe, and engaged community	 The <i>Connected Community Strategy 2023-2033</i> was adopted by Council on 19 December 2023. The <i>2024-2026 Connected Community Strategy Action Plan</i> was completed in May 2024.
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	
Increase partnerships with community groups and event providers so more people attend our vibrant events	 Council introduced a new Community Grants Program in August 2023 providing year-round funding to support local events. Applications for medium and large grants are now available on a quarterly basis, rather than an annual or six-monthly basis. Within this program, six events are supported through Council funded service agreements, an increase of 16 per cent.
	With the introduction of the new <i>Community Local Law 2024-2034</i> , an event permit process will be developed and include a street party permit, expanding the opportunities for event organisers to stage events within the municipality. The 2023-24 financial year saw a 24 per cent increase in event approvals issued.
	Collectively, visitation at events within the City of Whittlesea increased by 7.3 per cent from the 2022-23 financial year, with more than 63,000 people attending events.
Key Initiative #08 Establish a Gathering Place to increase connections to culture, heritage, land and healing for Aboriginal people	
Complete design and commence construction of an Aboriginal Gathering Place to foster connections to culture, heritage, land, and healing	 Council has progressed the delivery of the Aboriginal Gathering Place. The design has been completed and construction has now commenced with completion proposed for mid-2025.
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 deliver the Community Leadership Program to support residents' leadership skills across community and civic projects	 Four Community Leadership Programs were delivered by Council, with 99 residents supported to develop practical skills and knowledge to achieve community focused goals.

KEY:  Completed  Ongoing



Actions	Progress
Key Initiative #11 Advocate for more mental health services and prevention programs for our community including young people	
Provide advice and support Neami National and other partners to establish the Mental Health Local Service for Adults and Older Adults	 The Whittlesea Local: Mental Health Local Service for Adults and Older Adults office in South Morang provides treatment, care and support both on site and in an outreach capacity. Council will continue to facilitate connections with current service providers in the municipality to ensure that Neami National is well embedded in the municipality.
Key Initiative #12 Work with our community and partner organisations to support older residents to access quality local services	
Increase support to senior citizen groups via an expanded grants program	 Council provided \$271,000 in grants to 73 senior groups.
Key Initiative #13 Commence construction of a leisure and wellbeing facility in Mernda	
Commence design and site preparations of the regional aquatics and sports centre in Mernda	 Council has prepared and approved the concept design of the Regional Sports Precinct in Mernda. Council has received approval from Department of Transport and Planning and works on the extension of Everton Drive to Plenty Road to provide access to the future precinct have commenced.
Key Initiative #14 Build additional outdoor netball courts in a number of neighbourhoods including Epping, Doreen, Mill Park, Whittlesea, South Morang and Mernda	
Increase provision of netball facilities to support increased female participation in sport and recreating	 Council has undertaken extensive site investigations and developed preliminary designs for: <ul style="list-style-type: none"> • eight new courts at the Regional Sports Precinct (Mernda) • two new courts at Epping Recreation Reserve (Epping) • four new courts at Edgars Creek Recreation Reserve (Wollert) Works across all three projects will continue in 2024-25 with a business case to be developed for the netball courts at Epping Recreation Reserve and design works to continue for the planned works at the Regional Sports Precinct and Edgars Creek Recreation Reserve.
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	
Design the tennis facility at Huskisson Reserve	 Council has completed the detailed design phase of the tennis facility at Huskisson Reserve. Stage one works, which includes installation of services, will be delivered in 2024-2025.
Develop a Fair Access Policy Implementation Plan to increase participation, equality and inclusion in local sports and recreation, specifically among women and girls	 Council adopted the <i>Fair Access Policy</i> on 18 June 2024 and an implementation plan is under development.

Actions	Progress
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	
Create vibrant and welcoming community spaces with activities and programs responding to local community needs	 Within the 2023-24 year, Council has: <ul style="list-style-type: none"> • celebrated the 100th year of Spring Street Hall Thomastown; the 10th year of Epping Views Family and Community Centre, and the first birthday of Kirrip Community Centre in Wollert • completed a refurbishment of the Lalor Library and commenced a refurbishment of Thomastown Library • hosted days of significant within common foyer spaces • facilitated 64,463 hours of bookings for our community to gather.
Commence constructing the Community Activity Centre in Patterson Drive, Donnybrook	 Council awarded the contract for the construction of the Patterson Drive Community Centre in March 2024. Contract works commenced in mid-May 2024 and are expected to be completed in mid to late 2025.
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	
Key Initiative #18 Transition the Youth Advisory Committee to a Whittlesea Youth Council	
Establish a City of Whittlesea Youth Council	 Council received more than 60 applications from incredibly skilled and capable young people from across the municipality to join the Youth Council. After a comprehensive selection process including conducting interviews with shortlisted applicants, 13 applicants were provided a formal offer to join the inaugural City of Whittlesea Youth Council. An induction program was delivered for Youth Council members in January 2024 and the first Youth Council Meeting was held on 5 February 2024.
Key Initiative #19 Deliver a new Whittlesea Reconciliation Action Plan	
Adopt the Whittlesea Reconciliation Action Plan 2023-2027	 The Aboriginal Action Plan was completed in June 2024. The Plan focuses on listening and learning, and empowering self-determination of Aboriginal Peoples. It is based on the seven action areas in the Victorian Aboriginal Local Government Strategy including: <ul style="list-style-type: none"> • culture, respect and trust • awareness and engagement • accountability and direction • governance and participation • economic participation • health and wellbeing • resourcing and funding.

KEY:  Completed  Ongoing



Services

The following statement provides information in relation to the services funded in the 2023-24 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>	482 1,132	(650)
Arts, heritage and festivals	<p>Participation in arts and culture can improve our health, enrich social connection and have positive local economic impacts. The Connected Communities Strategy identifies that provision of the arts and cultural services provides communities opportunities for connection, participation and social cohesion; all of which are central to the achievement of the <i>Whittlesea 2040: A place for all</i> vision.</p> <p>We achieve this by:</p> <ul style="list-style-type: none"> building the capacity of our local creative sector delivering low cost and accessible events that showcase and celebrate our diverse community promoting and facilitating access to our cultural spaces including the Plenty Ranges Arts and Convention Centre and Ziebell's Farmhouse Museum and Heritage Garden engaging the community through the arts to celebrate the unique aspects of their community, enhancing it's vibrancy and building pride of place. 	1,579 2,107	(528)
Community facilities	<p>We plan, construct, manage and maintain Council-owned and operated facilities to support valued community 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>	3,039 12,243	(9,204)
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>	1,191 3,877	(2,686)

Service	Description	Net Cost	
		Actual Budget	Variance \$000
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. 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>	2,458 2,230	228
Animal management	<p>We ensure people and their pets can live together harmoniously and safely in our community. We reunite lost pets with their owners, facilitate pet adoptions, operate the wat djerring Animal 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>	858 430	428
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>	3,587 6,527	(2,940)
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 provision of school crossing services deliver evidence-based projects and programs to address major health and wellbeing issues faced by the community. 	(247) 1,846	(2,093)
Youth services	<p>We provide a range of programs, activities and events with a prevention, early intervention and capacity building focus for young people aged 10-25 years and their families. We facilitate networks and advocates for inclusive social and physical infrastructure that support all young people and work closely with a range of external organisations focusing on supporting and affirming young people through the transition from childhood to adulthood.</p>	1,436 1,821	(385)
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>	3,824 4,412	(588)
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>	12,061 8,458	3,603

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
	2021	2022	2023	2024	
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	100.88%	101.03%	101.10%	101.12%	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]	\$70.82	\$64.50	\$62.37	\$73.24	Council continues to experience workforce shortages in nursing, which has resulted in vacancies and increased costs, our costs continue to be lower than the Interface and metro averages. Council continues 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	73.35%	70.99%	72.08%	73.60%	Council result has improved year-on-year, which reflects the service's recovery from the pandemic. However, Council continues 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	88.41%	71.78%	77.03%	80.71%	Council has 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	98.08%	97.79%	98.74%	101.12%	Council has 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
	2021	2022	2023	2024	
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]	1.01	1.00	1.00	1.00	In 2023, Council received 125 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 <i>Food Act 1984</i> / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i>] x100	92.67%	74.69%	98.65%	99.89%	In 2023, Council assessed 99.9% of all Class 1 and Class 2 food premises. Unfortunately, one food premise could not be assessed as it was closed to the public at the end of 2023. It will be assessed when it reopens in late 2024.
Service cost <i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the <i>Food Act 1984</i>]	\$368.19	\$354.19	\$361.15	\$385.09	There are more than 1600 registered food premises in the City of Whittlesea, with this number remaining consistent over the last two reporting periods. As a regulator, Council conducts routine food sampling to rest food safety and responds to food-related complaints. The increase in the cost of service this financial year can be attributed to increases to the cost of laboratory services and costs to recruit to vacant roles.
Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about food premises] x100	100.00%	80.20%	97.28%	100.00%	In 2023, Council conducted 115 follow up inspections which were identified as having either a critical or major non-compliance. Council has achieved a 100% result.
Health and safety <i>Food safety samples</i> [Number of food samples obtained/ Required number of food samples] x100	N/A	N/A	N/A	1.00	In 2023, Council obtained a total of 237 routine food samples which complied with the mandated sample number set by the State. Council achieved a service target of 100%.

Service/ Indicator/measure	Results				Comments
	2021	2022	2023	2024	
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	1.00	2.67	2.67	During 2023-24, Council inspected all three aquatic facilities a total of eight times (three inspections per indoor pool and two inspections for the outdoor pool which is only open during the summer months). All inspections and analysis returned compliant result, and it was confirmed that venue operators tested the water quality every four hours. All privately owned pools/spas accessible to the public were tested according to the requirements of the Public Health & Wellbeing Act.
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.77	2.82	3.85	4.22	Pool visits continue to increase year-on-year with visitations exceeding pre-pandemic levels. A number of successful programs have resulted in growth in participation, with both Mill Park Leisure (MPL) and Whittlesea Swim Centre (WSC) increasing by more than 14% and Thomastown Aquatic and Recreation Centre (TRAC) by 10%. Slightly warmer weather than last year also had a positive impact, allowing WSC to extend opening hours for 23 days.
Service cost <i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$6.16	-\$1.82	-\$0.99	-\$0.48	Council aquatic facilities performed well financially, with a 56% increase on performance for Mill Park Leisure (MPL) and a 70% improvement for Thomastown Aquatic and Recreation Centre (TRAC). 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 concerns about the pandemic.

Service/ Indicator/measure	Results				Comments
	2021	2022	2023	2024	
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]	1.00	1.00	1.32	1.25	Council responded to 75% of the 2600 animal-related requests on the same working day during the financial year, the remaining requests were received after hours and we attended to them on the next working day.
Service standard <i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x 100	26.78%	29.01%	38.02%	33.97%	Of the 2,617 animals collected during 2023-24, 34% were reclaimed. This result is largely driven by unclaimed cats, which is a trend seen across the sector. Feral cats account for a high proportion of unclaimed animal. Council continues to provide responsible pet ownership education.
Service standard <i>Animals rehomed</i> [Number of animals rehomed / Number of animals collected] x 100	46.11%	49.66%	39.10%	42.88%	Of the 2,617 animals collected during 2023-24, 43% have been rehomed. This is a reasonable outcome given the overabundance of cats in the area, and the cost-of-living pressures affecting pet owners. A further 45% of animals collected were transferred out to foster care networks for rehoming.
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$6.07	\$9.76	\$15.13	\$11.46	Service improvements in animal management have reduced costs compared to last year. Council continues 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. Please note the service cost amount also includes a proportion of the management and overhead costs associated with in the wat djerring Animal Facility shared services contract.
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 2023-24 financial year, Council successfully prosecuted seven animal management matters.



Whittlesea Public Gardens, Lalor

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	Percentage of workers who spent 60 minutes or more getting to work each day	20% ⁶
Ease of walking and cycling	Percentage of workers satisfied with the ease of walking or cycling to work	64% ⁷
Access to open space	Percentage of households located within 400m of neighbourhood open space (less than 1 ha)	25% ⁸
Access to services and facilities	Percentage of residents satisfied with ease of travel to services	64% ⁹
Housing affordability	Percentage of housing affordable to very low and low-income households (divided into purchase and rent)	Purchase: 7.4% Rent: 64.5% ¹⁰

Key achievements

- Commenced construction on the extension of Everton Drive in Mernda – this is the first stage of the **Regional Sports Precinct** in Mernda.
- Completed construction of a new skate and urban park at **Whittlesea Public Gardens** in Lalor.
- Commenced construction of the **Granite Hills Major Community Park**.
- Commenced construction on **five new walking and cycling trails** in the Quarry Hills Parkland.
- Continued to advocate for more affordable housing in the municipality.
- Adopted the **Liveable Neighbourhoods Strategy 2023-2033**.

⁶ Community Insights Survey Wave 1 2024

⁷ Community Insights Survey Wave 1 2024

⁸ Australian Urban Observatory Mapping

⁹ Community Insights Survey Wave 1 2024

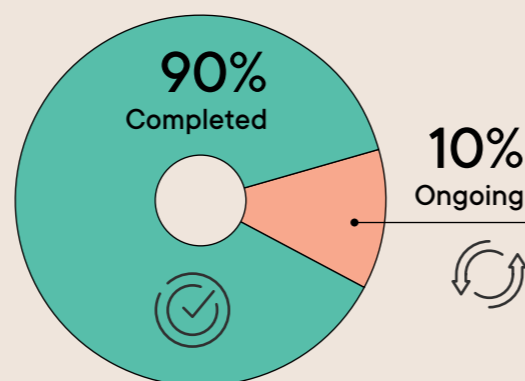
¹⁰ .id Housing affordability index 2023



Goal 2 Liveable neighbourhoods

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023-24 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	
Finalise the Liveable Neighbourhoods Strategy to drive Council's program of work to deliver desirable transport, planning, urban design, open space, and housing outcomes	The <i>Liveable Neighbourhoods Strategy 2023-2033</i> was finalised and adopted by Council in December 2023.
Commence design to improve access to the Whittlesea Township Park to better connect our community	Council completed the detailed design and construction for the access path at Laurel Street, Whittlesea. The bridge over Plenty River design is in progress and construction is expected to commence in August 2024.
Continue to upgrade Whittlesea Public Gardens	Council completed the construction of the new skate and urban park at the Whittlesea Public Gardens in June 2024. Designs are currently underway for future works on the car park.
Key Initiative #21 Develop and implement a plan to improve public toilets making them accessible, useable and safe	
Continue to upgrade public toilets in line with the Public Toilet Amenity Plan	Council has made progress in the construction of the Thomas Street Reserve Soccer Pavilion public toilets which is expected to be completed by the end of July 2024. Construction of the Quarry Hills public toilet block is expected to be completed by early 2025.
Key Initiative #22 Implement the Quarry Hills Regional Park master plan to increase accessibility, useability and activation	
Continue the construction of Granite Hills Major Community Park	Council awarded the tender for the construction of the Granite Hills Major Community Park in February 2024 and construction works are currently underway with completion expected by mid-2025.

Actions	Progress
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 local road resurfacing works	Council successfully resurfaced more than 15 kilometres of road, utilising more than 4,560 tonnes of recycled material. Streets resurfaced include: Cravens Road, Mernda; McCrae Drive, Doreen; Black Flat Road, Whittlesea; Red Oaks Way, South Morang; Cabernet Crescent, Bundoora; Lyndarum Drive, Epping; Davisson Street, Epping; Victoria Drive, Thomastown; Tasman Drive, Bundoora; Linacre Drive, Bundoora; and Stagecoach Boulevard, South Morang.
Deliver the local road reconstruction works	Council successfully reconstructed more than five kilometres of road and approximately nine kilometres of kerb, using more than 5,600 tonnes of recycled material. Streets reconstructed include: Hathfelde Boulevard, Mernda; Vincent Drive, South Morang; Plenty Road Service Road, Bundoora; Mount View Road, Lalor; Huskisson Avenue, Lalor; Moorhead Drive, Mill Park; Embling Avenue, South Morang; and Linoak Avenue, Lalor.
Key Initiative #24 Advocate for new or upgraded roads including Epping Road, Bridge Inn Road, E6, Yan Yean Road, Findon Road and Donnybrook Road	
Key Initiative #25 Improve disability access to public transport including installation of bus shelters across the municipality	
Improve disability access to public transport	Council has upgraded the bus stops at Development Boulevard, Mill Park and Mernda Village Drive, Mernda making it Disability Discrimination Act (DDA) compliant.
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	

KEY: Completed Ongoing



Actions	Progress
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	
Commence streetscape improvements at Gorge Road shopping precinct in South Morang	 Council is in the process of tendering for construction of the streetscape improvements at Gorge Road, South Morang. The contract for works is expected to be awarded in July 2024, with construction to start soon after.
Key Initiative #28 Deliver more affordable and accessible homes in the municipality	
Advocate for increased affordable and accessible housing in the municipality to address the significant shortfall for local residents	 Council continues to advocate for more affordable housing including preparing a submission to the Department of Transport and Planning on developing a plan for Victoria. The submission requests more investment in the delivery of social housing in the City of Whittlesea and introduces planning controls which require mandatory affordable housing contributions as part of new housing developments. The affordable housing project on the Ashline Street site continues to progress, with a Community Housing Organisation selected to deliver and manage 27 new social housing dwellings on the site.
Key Initiative #29 Increase the number of waste and recycling bins in public spaces and parks	
Key Initiative #30 Implement the Safe Routes to Schools program to improve the safety of school children	

KEY:  Completed  Ongoing

Our Environmental Works Grants fund revegetation, nest boxes and weed control on private land. This year, the grant supported 33 unique projects.

Services

The following statement provides information in relation to the services funded in the 2023-24 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.	14,461	16,168 (1,707)
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.	948	59 889
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 also plan strategically for future parks and open space projects.	22,741	18,946 3,795
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.	8,061	8,762 (701)



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
	2021	2022	2023	2024	
Roads					
Satisfaction of use <i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	27.31	18.94	44.65	52.79	Council has experienced a significantly higher number of sealed road requests over the entire year as these roads are now generally used as alternative routes because of the large influx of developments and VicRoads works. Along with this addition to the road use, Council has noted more flooding events over the Spring and Summer seasons.
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	91.41%	91.64%	92.99%	97.24%	This year has seen significant improvement in the number of sealed local roads maintained to condition standards. This reflects a combination of completed road asset renewals and the addition of new roads to Council's Asset Register. Late in the year a condition audit was commissioned for the sealed local road network, confirming that a very high proportion of roads are below intervention level.
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$89.92	\$113.48	\$124.08	\$131.83	Council road reconstruction costs are relatively stable when compared against previous years despite the escalating costs for labour and materials in this sector. This is due to the application of more efficient and effective reconstruction techniques based on local engineering knowledge and technical expertise. Projects are also programmed to maximise the efficient use of resources to capitalise on economies of scale as well as reducing the impact to residents and other stakeholders.

Service/ Indicator/measure	Results				Comments
	2021	2022	2023	2024	
Roads (cont.)					
Service cost <i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$51.42	\$50.20	\$40.17	\$46.73	Council road resealing costs are relatively stabilised when compared with previous years. This is due to the application of more efficient and effective resealing techniques based on local engineering knowledge and technical expertise. Projects are also programmed to maximise the efficient use of resources to capitalise on economies of scale as well as reducing the impact to residents and other stakeholders.
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]	60.00	59.00	53.00	51.00	Council continues 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. Council acknowledges that community sentiment about road condition is likely negatively impacted by the state of arterial roads, and to this end Council continues to work closely with State Government to influence arterial road outcomes, to ensure our road network accommodates the rapid growth of our municipality.



Service/ Indicator/measure	Results				Comments
	2021	2022	2023	2024	
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]	65.00	73.00	56.00	57.00	Council's median processing days to determine an application is 57 days for this financial year. This is well below the median for Growth Area Councils of 118 days.
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	76.33%	63.52%	76.32%	67.84%	Council delivered 67% of our decisions within the required time frame for the financial year. While this is a slight reduction from previous years due to the complexity and quality of applications, Council continues to issue permits effectively and efficiently, benchmarking well against other interface Councils.
Service cost <i>Cost of statutory planning service</i> [Direct cost of statutory planning service / Number of planning applications received]	\$3,008.58	\$3,158.80	\$3,497.22	\$4,131,127	The operational cost of the planning service has increased slightly compared to 2023-24, while the number of applications has reduced. Please note that the number of applications contributing to the data does not include post permit applications, ministerial approval referrals and officer time spent on DTP's Planning Facilitation Programs, which has increased significantly this year.

Service/ Indicator/measure	Results				Comments
	2021	2022	2023	2024	
Statutory Planning (cont.)					
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	45.83%	23.08%	57.89%	66.67%	Council aims to achieve mutually beneficial outcomes with all parties to avoid tribunal hearings in the first instance. Twelve of 18 decisions (67%) were either upheld by the Tribunal or resolved via negotiation with the applicant prior to hearing. We have a great deal of success with this approach, which indicates that the cases that do go to Tribunal are genuine cases that need independent adjudication. This result is variable each year and depends on the number and types of applications considered by VCAT. At the time of reporting, the result represents an improvement this year and Council continues to strive for effective decision-making in all planning matters.

Our Walking and Cycling Plan promotes the use of sustainable and active transport by the community includes a plan to increase tree planting along connected open space and pathways.








The World Kitchen at the City of Whittlesea Community Festival

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	0.63 local jobs per resident worker ¹¹
 Access to education	Percentage of residents satisfied with ease of travel to place of study	48% ¹²
 Gross regional product	Value of City of Whittlesea's local economy (\$ per capita)	\$46,321 ¹³

Key achievements

- Adopted the **Agri-Food Plan 2023-2026**.
- Launched the **Business Relocation and Growth Program**.
- Hosted an historic **joint Council Meeting between the City of Whittlesea, Hume City Council and Mitchell Shire Council** and co-signed a **Regional Partnership** to collaborate on the planning and delivery of Cloverton, a new proposed city.
- Endorsed the refreshed **Epping Central Structure Plan**.
- Hosted the second annual **Business Awards**.
- Launched the **Business Opportunities Explorer**.

¹¹ NIEIR.id 2021
¹² Community Insights Survey Wave 1 2024
¹³ Economy.id 2022-23



Goal 3 Strong local economy



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023-24 Budget for the year.

Actions	Progress
Key Initiative #31 Strengthen the visitor and agri-tourism economies by implementing a new Destination Tourism Plan	
Adopt the Agri-Food Action Plan to attract investment in the sector and support existing business	Council adopted the <i>Agri-Food Plan 2023-2026</i> on 25 July 2023. The plan supports annual actions in the <i>Strong Local Economy Strategy Action Plan</i> , which will be implemented over the next three years.
Key Initiative #32 As part of COVID recovery, deliver a ‘support local’ campaign and incentive program to support the community and local businesses	
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	
Facilitate partnerships between industry, education, and job seekers through targeted initiatives supporting under-employed people including people with a disability	In partnerships with Hume Whittlesea Local Learning and Employment Network, Council delivered a Careers on Wheels event in November 2023. As a result, five local people applied for cadetship positions with a local business. A Mini Jobs Event was held in June 2024 at Haven to help residents consider employment and training opportunities. Council continues to work with the Department of Employment and Work Place Relations on the North East Jobs and Skills Taskforce.
Key Initiative #34 Implement the Investment Attraction Plan to attract investment, strengthen the local economy and increase the number and diversity of local jobs	
Develop a business grants and incentives program for business attraction and support	Council developed the Business Relocation and Growth Program, which was launched in January 2024 to support both existing businesses and those wanting to relocate to the City of Whittlesea’s commercial and industrial precincts. The program is ongoing with applications still being received.
Deliver industry development programs for priority sectors	The Epping Metropolitan Activity Centre forum was held in October 2023 to promote opportunities for development and sector growth within the area. The Epping Health Precinct forum was held in November 2023, which highlighted the growth of the health sector, particularly in Epping and the northern region. The responses for the two events were very positive and Council will continue to deliver industry development forums.

The City of Whittlesea Business Awards includes an award for Sustainability and Environment, for businesses that have implemented strategies and activities to ensure a sustainable future, highlighting improvements in operations for environmental conservation. Read about this year’s winner on page 55.

Actions	Progress
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 the refreshed Epping Central Structure Plan	The refreshed Epping Central Structure Plan and was endorsed by Council in June 2023. Council is now working with the Department of Transport and Planning and the Victorian Planning Authority to implement the Structure Plan as part of the State Government Activity Centre Program.
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	
Continue implementing the kindergarten reform in conjunction with the Department of Education	The kindergarten reform aims to enhance early childhood education and care services across Victoria, focusing on improving accessibility and quality for young children and their families. Council has been working with the Department of Education to understand the impact of the Victorian Government’s 2024-25 budget announcement, which includes a delay of the Best Start Best Life Reform until 2036 for the City of Whittlesea.
Key Initiative #37 Work with the Yarra Plenty Regional Library corporation to continue improving our library services around accessibility, innovation and community learning	
Open the Mernda Town Centre Community Library and commence works on the Library Hub at Kirrip Community Centre	The Mernda Library opened to the public in January 2024. The 200-square-metre library is located within the Mernda Town Centre, close to public transport links and amid a vibrant retail precinct. Construction of the Kirrip Community Centre Library Hub in Wollert is also complete and the hub and is now open to public.
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	
Key Initiatives #40 Support local agribusinesses to be sustainable, grow and be prepared for climate change	

KEY: Completed Ongoing



Services

The following statements provide information in relation to the services funded in the 2023-24 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost	
		Actual Budget	Variance \$000
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.	5,939	210
Local business support	We support our businesses across all sectors by guiding and making it easy for them to engage with Council, promoting business initiatives, funding employment opportunities, facilitating business to business opportunities and networking, coordinating special rate schemes, supporting trader associations and business networks, and case managing issues and enquiries.	2,042	152

Council worked with local company Lotus Energy, Australia's first solar panel recycler, when decommissioning old solar panels. The Thomastown based company ensures that 95 per cent of the materials in solar panels are recovered and re-used. Materials such as silicone, glass, aluminium, copper and plastic are salvaged and ready to be re-purposed into items such as tiles, benchtops and electronic cables.



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
	2021	2022	2023	2024	
Libraries					
Resource standard <i>Recently purchased library collection</i> [Number of library collection items purchased in the last five years/ Number of library collection items] x100	80.44%	87.49%	86.99%	78.63%	The total number of collection items reflects the impact of the new Mernda Branch. This has resulted in maintaining the percentage rate of the collection less than five years old for this year. However, the rising costs of collection and associated costs will continue to impact on this KPI in subsequent years.
Service cost <i>Cost of library service per population</i> [Direct cost of the library service/Population]	\$19.34	\$19.08	\$19.67	\$21.30	Direct costs are apportioned to member Councils by the Library Agreements. Costs have increased due to the general increase of operational costs across the library. The Yarra Plenty Regional Library service is a shared service for the local government areas of Banyule, Nillumbik and Whittlesea.
Participation <i>Library loans per population</i> [Number of collection item loans/Population]	N/A	N/A	N/A	3.19	With an increased collection size and new library access points such as the addition of the new Mernda Library, Council is seeing an increase in the total number of loans.
Participation <i>Library membership</i> [The number of registered library members/ Population]	N/A	N/A	N/A	18.83%	The opening of the new Mernda Library has seen a steady increase in library memberships with 2,289 new members. The addition of Click and Collect library hubs and mini branches within new and growing communities is also helping to address access to library services in these areas.
Participation <i>Library visits per population</i> [Number of library visits/ Population]	N/A	N/A	N/A	2.22	This year with the opening of the new Mernda Library, we have seen large attendance numbers for this mini-branch. With both Lalor and Thomastown being closed for renovations during the year, we have still had an increase of 9.36% compared to the same period last year with October 2023 being our busiest month.







Donnybrook Repair Corner

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 land where Council has undertaken management actions	740 Hectares ¹⁴
 Tree canopy	Percentage of tree shade (canopy cover) across the City of Whittlesea in urban and rural areas	Urban canopy cover: 7.1% Rural canopy cover: 37.7% ¹⁵
 Carbon emissions	Total carbon emissions produced across the City of Whittlesea and total emissions per capita	Total carbon emissions: 1,806,000 tonnes of CO ₂ Carbon emissions per capita: 7.4 tonnes of CO ₂ ¹⁶
 Waste diversion	Percentage of kerbside collection waste diverted from landfill	45% ¹⁷

Key achievements

- Supported the establishment of the City of Whittlesea's second **repair café**.
- Extended the **food and garden waste bin program** to enable renters to participate.
- Continued work on the revitalisation of **Peter Hopper Lake** in Mill Park.
- Adopted the **Quarry Hills Future Directions Plan**.
- **Planted more than 15,700 trees** as part of our Greening Whittlesea Strategy.
- Begun transitioning the City of Whittlesea fleet to **electric vehicles**.

¹⁴ City of Whittlesea land management records

¹⁵ Nearmap AI 2022-23

¹⁶ Snapshotclimate.com.au

¹⁷ LGPRF Indicators 2022-2023



Goal 4 Sustainable environment



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023-24 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	
Continue to implement the Rethinking Waste Plan to support our community to become a leader in sustainable living	Council continues to implement the Rethinking Waste Plan. Funding was provided to support a second repair café, which opened in Donnybrook in February 2024 and runs monthly; two circular fashion markets were held, aimed at reducing textile waste; work is underway to update the contamination management plan; the FOGO program has been enhanced to enable renters to participate; and Council worked with Visy to install four reverse container deposit vending machines within the community, which have collected more than 1.5 million containers.
Educate our community around illegally dumped rubbish to enhance compliance, and keep the city clean via an intensive dumped rubbish program	Council developed an illegal dumping education program which is currently being implemented. Proactive and reactive compliance of illegally dumped rubbish and shopping trolleys within the municipality is continuing. Council has conducted training about waste and recycling services with a range of culturally and linguistically diverse groups.
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	
Continue to renew and upgrade Peter Hopper Lake in Mill Park	Council completed the desilting and dewatering works at Peter Hopper Lake and has tendered the lake re-construction works for the installation of infrastructure to maintain high water quality, such as a sediment basin, raingarden and circulation pump.
Key Initiative #43 Finalise and implement the new Green Wedge Management Plan and 10-year action plan in consultation with the community	
Continue to implement the Green Wedge Management Plan	Council continues to implement the <i>Green Wedge Management Plan</i> . Current implementation projects include prevention of soil dumping and the Environmental Significance Overlays planning scheme amendments, liaising with Department of Transport and Planning on the Waterways on the North project and making a submission to the Inquiry into Food Security in Victoria.

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	
Improve conservation reserves fire management planning and operations	Council finalised the annual audit of reserve firebreaks and the 2023-24 prescribed burn program, prioritising areas for reducing fire-risk, as well as improving ecological significance. This has resulted in 34 prescribed burns being conducted, totalling 22 hectares. Council is partnering with traditional owners in facilitating cultural burning and land management through a partnership with the Narrap Rangers.
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	
Undertake a study to understand the current and future carrying capacity of wildlife, i.e. how many healthy wildlife numbers our Whittlesea environment can sustain now and into the future	Council started the wildlife capacity study, defining the study area and methods. A report is being prepared detailing the review findings and recommendations to be implemented.
Key Initiative #46 Use less energy by investing in energy efficiency programs including energy efficient street lighting	
Continue to improve the energy efficiency of Council buildings and facilities including solar and lighting upgrades	Council has upgraded solar PV and battery systems on 12 community facilities and converted gas appliances to electric in 11 kindergartens. Further solar PV and degassing opportunities are being explored.
Key Initiative #47 Introduce new local recycling drop off points including a resource recovery shop	
Investigate options for introducing a local resource recovery shop	Council has completed a feasibility study to investigate options for introducing a local resource recovery shop. Work on establishing the next steps for the project are currently underway.
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	
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	
Develop a Readiness and Activation Guideline to mitigate the effects on our community in extreme heat events, particularly to support vulnerable community members	A <i>Readiness and Activation Guideline</i> to mitigate the effects on our community in extreme heat events was developed and endorsed by the Health and Environment Working group in April 2024 and presented to the Municipal Emergency Management Planning Committee for comment in April 2024.

KEY: Completed Ongoing





Residents enjoy the City of Whittlesea's many open spaces

Services

The following statements provide information in relation to the services funded in the 2023-24 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.	4,514	3,924
			590
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.	40	171
			(131)
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.	6300	4,795
			1505
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.	1,171	1,241
			(70)

Thirteen community members completed the Nature Stewards Spring Program in December 2023. The 10-week program is designed to provide community members with valuable knowledge about the local environment and ecosystem.



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
	2021	2022	2023	2024	
Waste Collection					
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	11.69	5.57	3.83	3.57	The number of missed bins has decreased over the 2023-24 year. Council contractors have been working to reduce the number of missed collections and are also refining collection runs for efficiency.
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]	\$74.25	\$79.69	\$90.76	\$112.01	The cost of waste collection has increased from last year. This is attributed to the increasing costs of the landfill levy, commodities and the the consumer price index.
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]	\$49.86	\$56.96	\$48.58	\$66.09	The cost of the recycling bin and glass bin collection and processing has increased from last year. This is attributed to the increasing costs of commodities and inflation. Tonnages collected have remained relatively stable despite an increase in tenements to last year. The Container Deposit Scheme (CDS) is likely to have contributed to the reduction in materials collected through the kerbside service. More than 3.5 million CDS containers have been collected via the four vending machines on Council managed land within the City of Whittlesea.

Service/Indicator/measure	Results				Comments
	2021	2022	2023	2024	
Waste Collection					
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	46.05%	46.06%	44.98%	44.46%	<p>Across the four bins we have seen variation to the quantities collected across all streams.</p> <p>The quantity of landfill material has gone up, likely due to the increase in population. The quantity of recycling has decreased, likely due to the Container Deposit Scheme (CDS) impacts.</p> <p>The quantity of glass has gone up, as this is the first full year of service.</p> <p>The quantity of Food Organics and Garden Organics (FOGO) material has increased due to the increase in population and increase in the number of people opting into the service.</p> <p>However, the overall reduction in the diversion rate is considered to be primarily due to the introduction of the CDS, as this material is diverted from the kerbside system into the return collection points.</p> <p>More than 3.5 million CDS containers have been collected via the four vending machines on Council managed land within the City of Whittlesea.</p>









Friendly and helpful staff are essential to supporting the City of Whittlesea community

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.

Strategic Indicator	Measure	Result
 Community satisfaction with Council decision-making	Satisfaction with Council decisions made in the interest of the community	53% ¹⁸
 Customer satisfaction	Percentage of customer interactions that customers rated positively	78% ¹⁹
 Community engagement	Satisfaction with community consultation and engagement	51% ²⁰
 Financial sustainability	Rates as a percentage of adjusted underlying revenue	51% ²¹

Key achievements

- Opened the **Whittlesea Service Hub** in the Whittlesea Township.
- Progressed the **digital transformation program**.
- Developed the **High Performing Organisation Strategy 2023-2028**.
- Adopted the **Long-Term Community Infrastructure Plan**.
- Launched the **Community Insights Study**.
- Continued to implement the **Workforce Plan**.

¹⁸ Local Government Victoria Customer Satisfaction Survey 2024

¹⁹ CSAT 2023-2024

²⁰ Local Government Victoria Customer Satisfaction Survey 2024

²¹ Local Government Victoria Customer Satisfaction Survey 2024



Goal 5 High performing organisation



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023-24 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	
Make it easier to interact with Council by building a customer portal, adding more services online and upgrading the city's website	Significant progress has been made in the delivery of the City of Whittlesea's Digital Roadmap. Our new website is due to go live on 23 July 2024, featuring a new design and simple, easy-to-use functionality, and a new customer portal is scheduled to go live in September 2024, meaning more transactions can be completed online. These upgrades will make it easier and more convenient for our community to connect and interact with Council.
Launch a new service centre in Whittlesea township	The Whittlesea Service Hub officially opened its doors to the community on 31 August 2023. Located in a central position in Church Street, Whittlesea, the Hub offers a range of Council services to the community in the northern parts of our municipality, closer to their home or places of business.
Key Initiative #51 Continue to implement our Advocacy Plan for infrastructure and services to support the diverse needs of our community	
Continue to advocate for Council's priority projects for better community outcomes	Council continues to advocate for priority projects at State and Federal government levels in partnership with other Councils and key business and community stakeholders for better community outcomes. These include road investments, Wollert Rail, improve mobile and broadband coverage and securing the grassy eucalypt woodlands, among others.
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	
Continue to implement the Workforce Plan to attract and retain skilled staff to deliver for our community, including an inclusive employment program	Council continues to implement the projects and initiatives contained within the Workforce Plan. This includes the employment of ten people as part of the Inclusive Employment program.
Continue to implement the Gender Equality Action Plan to ensure a safe and equal workplace and progress towards becoming an employer of choice	Council's Gender Equality Audit and Progress Report was submitted to the Commission for Gender Equality in the Public Sector in February 2024. Work is continuing to progress our other key actions and initiatives contained within our Gender Equality Action Plan. Some of the actions completed by Council include monitoring gender pay equity, updating the sexual harassment policies and procedures to have a human centered approach and developing an inclusive recruitment plan.

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	
Continue implementing our place-based service delivery model to be responsive to the needs of our local communities	A number of services in the Community Wellbeing Directorate are delivering services using a place-based model. The model will be expanded across other Council services where appropriate.
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	
Finalise the High Performing Organisation Strategy to guide effective and efficient use of resources, and good governance at Council	Council developed the <i>High Performing Organisation Strategy 2023-2028</i> by working collaboratively with all Managers and relevant subject matter experts to gather the necessary priorities, goals and data. The strategy was adopted in August 2023.
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	
Finalise the Long-term Community Infrastructure Plan	The <i>Long-Term Community Infrastructure Plan 2024-2033</i> was adopted by Council on 19 December 2024. The plan will guide Council's ongoing investment in community infrastructure.
Key Initiative #56 Continue to strengthen local community engagement in line with Council's Community Engagement Policy to inform Council programs and decision-making	
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	
Key Initiative #58 Implement, communicate and promote our Financial Hardship Policy 2021 to support our financially vulnerable residents	
Provide information and support to residents experiencing severe mortgage stress in line with Council's Financial Hardship Policy	To reach more residents experiencing severe mortgage stress, Council improved visibility and access to our Financial Hardship Program by rolling out self-service technology, updating financial wellbeing publications, and communicating this focus to local support agencies and through digital platforms.
Key Initiative #59 Introduce regular reporting on Council's performance including the Community Action Plan and customer service performance	
Implement Council's Research and Analytics Plan to enable informed decisions for the benefit of our community	Council has developed and implemented a revised Research and Analytics Plan that will inform decision making to benefit our community.
Key Initiative #60 Seek further opportunities to collaborate with surrounding municipalities and other partners including shared services and collaborative procurement	

KEY: Completed Ongoing








Supporting our community starts with supporting and developing our staff

Actions	Progress
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Key Initiatives #61 Undertake service planning to drive innovation, improvement, equity, efficiency and service excellence with a focus on customer experience	
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Identify key initiatives that have a 'direct and significant impact on community' for gender impact assessment under the <i>Gender Equality Act 2020</i>	 Council submitted its Year 1 progress report to the Gender Equality Commission and will continue to support organisational capacity building to ensure high quality Gender Impact Assessments (GIA) are completed and recommendations implemented. Council presented the following GIAs: 1. Destination Plan 2. The Thomastown and Lalor Place Framework 3. Strong Local Economy Strategy 4. Sustainable Environment Strategy
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KEY:  Completed  Ongoing

Services

The following statement provides information in relation to the services funded in the 2023-24 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.	14,267	12,420
			1,847
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.	33,853	43,136
			(9,283)
Our people	We ensure the City of Whittlesea has a constructive culture, adequate labour capacity (numbers) and capability (skills and knowledge) to provide services to our community now, and into the future in a safe, efficient, effective and sustainable manner.	5,705	4,025
			1,680
Our governance	We ensure adequate structures and processes are in place to manage the business of Council in an effective and compliant manner. This includes key strategic planning, communications, decision-making and monitoring/ reporting activities to achieve the best outcomes for the local community.	7,383	7,677
			(294)



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
	2021	2022	2023	2024	
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	4.35%	4.08%	4.55%	9.09%	Decisions made at closed meetings slightly increased due to contractual matters containing commercial in confidence information, and CEO employment matters. The result is also reflective of Administrators not putting forward their own motions for consideration therefore the overall number of agenda items put to Council for decision-making is lower than other similar size Councils.
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]	54.00	55.00	52.00	51.00	Council continues to authentically engage with our local community, to ensure their voices are considered in decision-making. In 2023-24 we consulted on 44 projects, held 159 community-based pop-ups, and received over 9000 contributions from community. Council endorsed an update to the Community Engagement Policy in December 2023 to support continuous improvement of the engagement function.

Service/Indicator/measure	Results				Comments
	2021	2022	2023	2024	
Governance					
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	100.00%	94.87%	91.67%	97.62%	The Panel of Administrators attendance at Council Meetings continues to be exceptional.
Service cost Cost of elected representation [Direct cost of the governance service / Number of councillors elected at the last Council general election]	\$252,544.67	\$224,192.22	\$225,472.00	\$247,585.33	The Panel of Administrators allowances is set by the State Government and takes into consideration the Victorian Independent Remuneration Tribunal who set the allowances and any annual adjustments.
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]	57.00	57.00	53.00	50.00	Council has continued to consider the needs of the community when making decisions at Council Meetings.

The City of Whittlesea led the development of the Northern Councils Alliance Greening the North plan. This plan has become a strategic advocacy priority for funding to develop regional initiatives to deliver greening and urban heat mitigation outcomes and advocate for the protection of existing and future canopy.



Governance and management information

Audit & Risk Committee

Role of the Audit & Risk Committee

The Audit and Risk Committee (the Committee) is an independent committee of Council, and its purpose is to support and advise Council in fulfilling its responsibilities related to:

- financial reporting
- risk management
- maintenance of sound 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 and 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 the Committee activities over the past year from 6 September 2023 to 31 August 2024. In that period the Committee has met five times – 12 September 2023, 15 November 2023, 13 February 2024, 14 May 2024 and 27 August 2024.

Purpose of this Report

This report is prepared in accordance with Council’s reporting requirements under section 54(5) of the *Local Government Act 2020* (LGA), which requires the Committee to report to Council twice annually on its activities, findings, and recommendations. Importantly, this report provides Council with a summary of matters that the Committee has addressed in the period to discharge its responsibilities under its Charter. This report has been reviewed by all Committee members.

Committee Charter

The Committee’s Charter is set by Council and was last reviewed and approved by Council at its 21 May 2024 meeting.

Committee Membership

The Committee has four independent members and two Administrator members. The independent members collectively have skill sets and experience as mandated in s 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 Administrator’s insights into Council’s governance practices. The composition of the Committee remained stable during the year, with the continuity of four independent members and two Administrator members.

Committee Support

The Committee enjoys a strong professional working relationship with Council Officers, which helps the Committee deliver insights, advice, and support to Council. The Committee and Council Officers are always alert to opportunities for improvements.

Meeting Attendance

Meetings	Independent Members			Administrator Members		
	Geoff Harry (Chair)	Jen Johanson	Bruce Potgieter	Marco Bini	Lydia Wilson	Christian Zahra AM
12 Sept 2023	Attended	Attended	Attended	Attended	Attended	Attended
15 Nov 2023	Attended	Attended	Attended	Attended	Attended	Attended
13 Feb 2024	Attended	Attended	Attended	Apology	Attended	Attended
14 May 2024	Attended	Apology	Attended	Attended	Apology	Attended
27 Aug 2024	Attended	Attended	Attended	Attended	Attended	Attended

Senior Management Team

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

External Service Providers

Both the internal audit team (Pitcher Partners) and the agent of the Victorian Auditor General’s Office (VAGO) have attended as required.

Committee Annual Work Plan

The agendas for the meetings are driven by the Annual Work Plan (AWP). The AWP and agendas contain the activities undertaken by the Committee to ensure it meets its Charter responsibilities. The AWP is reviewed at every meeting to ensure that the Committee continues to discharge its responsibilities to Council on a timely basis.

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. The Committee also received quarterly updates on the Local Government Performance Reporting Framework and Council’s performance against its LGPRF targets.

The Committee was satisfied with the quality of the financial and performance reporting.

Risk Management

The Committee monitored risk management activity at all meetings, which included consideration of the following matters:

- outcomes of assessments of strategic and operational risks
- management of significant insurance activities
- outcomes of disaster recovery test plans
- emergency management and business continuity activities
- effectiveness of fraud and corruption systems
- outcomes of the review of the Risk Management Framework
- briefings from Council Officers on emerging risks for Council including:
 - data governance
 - assets, facilities, and capital delivery
 - post 2024 Council election legislative compliance requirements and Councillor inductions
 - digital and cyber security.

The Committee is satisfied 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 and Assurance team. The Committee approved the 2024-25 Strategic Internal Audit Plan at its 14 May 2024 meeting.



Internal Audit

2023-2024 Internal Audit Reviews	Date presented
Parks Maintenance Contract	13 February 2024
Payroll	14 May 2024
wat djerring Animal Facility Operations	Scheduled for 10 September 2024
Climate Change Adaption	Scheduled for 10 September 2024
Family Day Care Operations	Scheduled for 10 September 2024
Follow-up of Completed Internal Audit Actions	(May 2022)

The internal audit function is contracted to Aster Advisory (formerly Pitcher Partners) under an agreement that commenced in July 2023 for an initial term of three years.

The Committee monitored the progress of the delivery of the SIAP for 2023-24 and was satisfied that delivery is on track.

The Committee also regularly monitors management’s 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 with long lead times.

Compliance and Integrity

The Committee monitored Council’s compliance 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 Personal Expenses (including Administrators, CEO, and the CEO’s Executive Assistant) to assess fraud and integrity
- Internal Assurance Program
- procurement performance
- Compliance Framework, with the purpose to provide our review and feedback on the draft Compliance Framework prior to endorsement by Council’s Executive Leadership Team.
- Unreasonable Complainant Conduct Guidelines
- Regulatory Integrity Report Review program, which screens for investigations and reports by State Integrity Agencies 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:

- alignment of policies and procedures with Overarching Governance Principles
- the review of key internal policies
- instrument of Delegations
- internal Assurance Program
- targeted areas:
 - CX/DX Program
 - developer contributions
 - significant contracts and projects

External Audit

The Victorian Auditor General’s Office (VAGO) appointed HLB Mann Judd as its agent to undertake the external audit of Council’s annual financial report and annual performance statement for the year ending 30 June 2024.

The Committee was briefed on the draft external audit strategy for the 2023-24 annual financial report and performance statement at the meeting on 13 February 2024. The strategy identified the key audit risks for the 2023-24 year.

The Committee reviewed HLB Mann Judd’s closing report on the Annual Financial Report, and the Annual Performance Statement for 2023-24 at its meeting on 27 August 2024, noting that there were no significant issues raised. 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 meetings’ unconfirmed minutes are reported to the next ordinary Council Meeting for in-principle approval.
- the Committee’s Biannual Report was tabled at the 16 April 2024 Council Meeting, which contained information on the Committee’s activities from 6 September 2023 to February 2024.
- the Annual Financial Report, which was audited by the appointed external auditors at Council’s unscheduled Council Meeting on 3 September 2024.

Committee Performance Assessment

The Committee endorsed the questionnaire for use in the performance self-assessment survey at their 13 February 2024 meeting and confirmed the method for undertaking and reporting on the survey results.

An online survey link was created and circulated to Committee members, regular attendees of Audit and Risk Committee meetings and the internal and external auditors.

All Committee members and six other attendees, who interact regularly with the Committee, participated in the survey. The outcomes of the survey were strongly positive, providing strong endorsement of the Committee’s performance over the previous year.

The key themes of the assessment included:

- due to the Internal Auditor’s recent appointment, the assessment of the internal audit function was difficult to assess.
- the consistency and quality of agenda papers, and the working relationships between the Committee and management will benefit from further improvement as the new Governance team settles into its role.

The Committee agreed to improvement opportunities to address these matters. It was also agreed that some time be allocated at the end of meetings to allow reflection on meeting outcomes.

Conclusion

The Committee is satisfied that it has fully discharged its responsibilities for the reporting period as set out in its Charter. The Committee has noted indications of improving risk management performance and a strengthening of the internal control environment over the reporting period.

On behalf of all Committee members, I wish 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 3 September 2024















The Youth Council members (some of whom are pictured here) provide valuable advice to Council on matters that affect young people

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	12/12/2023	☑
2 Community engagement guidelines Guidelines to assist staff to determine when and how to engage with the community	19/12/2023	☑
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	21/05/2024	☑
7 Risk policy Policy outlining Council's commitment and approach to minimising the risks to Council's operations	18/10/2023	☑
8 Fraud policy Policy outlining Council's commitment and approach to minimising the risk of fraud	1/11/2023	☑
9 Municipal Emergency Management Plan Participation in meetings of the Municipal Emergency Management Planning Committee	15/8/2023 21/11/2023	☑

Governance and management items		Assessment	
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	
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	25/06/2023	
13	Complaint Policy Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints	1/12/2023	
14	Workforce Plan Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation	15/12/2021	
15	Payment of rates and charges hardship policy Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates	15/12/2021	
16	Risk Management Framework Framework outlining Council's approach to managing risks to the Council's operations	27/06/2022	
17	Audit and Risk Committee Advisory committee of Council under section 53 and section 54 of the Act	During the year, Committee meetings were held on: 5/09/2023 12/09/2023 15/11/2023 13/02/2024 14/05/2024	
18	Internal audit Independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls	Agreements commenced in July 2023 for an initial term of three years	
19	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>	19/12/2023	

Governance and management items		Assessment	
20	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	19/12/2023 20/02/2024	
21	Quarterly budget reports Quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations	Annual Report: 12/10/2023 Q1: 21/11/2023 Q2: 20/02/2024 Q3: 21/05/2024	
22	Risk Reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies	1/11/2023 The report is now annual	
23	Performance Reporting Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act	21/05/2024	
24	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	12/10/2023	
25	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	17/10/2023	
26	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	February review completed June 2024	
27	Meeting Procedures Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees	18/06/2024	



Lydia Wilson
Administrator

Dated: 3 September 2024



Craig Lloyd
Chief Executive Officer

Dated: 3 September 2024



Safety is a priority for Council

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).

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

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.

Legislative Provision*	Document	How to access the document
Section 41	Council Expenses Policy	Available on Council’s website
Section 60	Governance Rules	Available on Council’s website
Section 75	City of Whittlesea Community Local Law 2024 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.
Section 90	Council Plan (Community Plan Action Plan 2024-2025)	Available on Council’s website
Section 91(4)	Long Term Financial Plan 2021-2031	Available on Council’s website
Section 92(4)	Asset Plan and Asset Management Plans	Available on Council’s website
Section 93	Revenue and Rating Plan	Available on Council’s website
Section 94	City of Whittlesea Adopted Budget 2024-25	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 interest returns are available on Council’s website
Section 139	Administrator Code of Conduct	Available on Council’s website
Section 251	Inspection of certified Voters’ Roll	Not applicable. City of Whittlesea was under Administration during the previous local election.
Section 307(2)	Election campaign donations returns lodged by candidates at the previous election	Not applicable. City of Whittlesea was under Administration during the 2020 local election.

*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 2022-23 financial year, funding for the Support for Carers Program ceased, however the City of Whittlesea continued to support more than 300 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 44 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 (DAP) which is integrated into the Community Plan 2021-25.

The DAP is prepared for the purposes of:

- reducing barriers to persons with a disability accessing goods, services and facilities
- reducing barriers to persons with a disability obtaining and maintaining employment
- promoting inclusion and participation in the community of persons with a disability
- achieving tangible changes in attitudes and practices which discriminate against persons with a disability.

For the year 2023-24 financial year, the following Community Plan DAP actions were progressed under the following *Whittlesea 2040 Goals*.

Connected Community

Increase resilience of vulnerable residents in emergencies

The Social Planning Team and Whittlesea Disability Network engaged with Victoria Police and their new Disability Liaison Officer role to explore opportunities to improve emergency and crisis management practices for responding to people with disability and complex needs.

Finalise the Connected Community Strategy to guide how we create a socially cohesive, healthy, safe, and engaged community

In line with the Connected Community Strategy Key Outcome – Our Community can live independently and safely – City of Whittlesea’s Home and Community Care Program for Young People (HACC PYP) supported 160 residents with disability under the age of 65 to live as independently as possible in their homes and the community.

Services included home and personal care, property and garden maintenance and community access.

Support resident leadership skills across community and civic projects

The Whittlesea Disability Network (WDN) held eight community meetings, attended by more than 180 residents with disability, carers, community organisations and disability service providers.

WDN meetings provided a valuable opportunity for residents with disability and carers, to build their engagement and advocacy skills, and gathered over 500 separate comments on issues of importance to the local disability sector, as well as potential responses and opportunities.

Key themes highlighted by WDN members included:

- the impact of gaps in mental health services and supports
- the lack of work experience and sustainable job opportunities for school leavers with disability
- the growing demand for supports and services for neurodivergent families
- the lack of social connection opportunities for carers
- the lack of community transport options
- the need for more tailored recreation and leisure programs for people with disability

A WDN presentation was given to the Whittlesea Youth Council and the session explored opportunities for better engaging young adults with disability through the WDN and beyond.

The Social Planning Team developed and piloted a civic engagement tour for adult students with disability, undertaking Certificate 1 Transition from Education. The tour introduced students to Council’s structure and role, provided information on how to register to vote and included presentations from the Community Development Team, the Customer Service Team and a tour of Council’s call centre.

Increase partnerships with community groups and event providers and provide vibrant and welcoming community spaces

Council provided a suitable venue for the MyTime playgroup that offers peer support to parents and carers of children with complex care needs.

The Youth Development Team supported the Youth Take Over Libraries program run at Mill Park Library. The program provided a safe and inclusive space for young people to connect on a Friday night and was particularly popular with young neuro-diverse adults.

The Sensitive Santa program continued at Mill Park Library, offering an appropriate space for young neuro-diverse families to meet with Santa and enjoy the Christmas spirit.

Greenbrook Community House in Epping ran a comprehensive program of all-abilities activities for adults and children, including cooking, gardening, creative arts, singing and dance groups.

In August 2023, Greenbrook’s All Abilities cooking class hosted 13 students from Epping Secondary School who worked with the participants over three weeks to prepare their meals.

The all-abilities dance group, Bust A Move, supported by Greenbrook House, gave several community performances in 2023, including at the Mill Park Community House Annual General Meeting and the International Day of People with Disability celebrations at Thomastown Recreation and Leisure Centre (TRAC).

The Connected Communities Team partnered with Diamond Valley Special Developmental School to host International Day of People with Disability in Whittlesea Township. The event featured 15 community organisation stalls with information for people with disability and carers, and included a performance by all abilities dance group, Bust A Move, and a young DJ who identified as having a disability.

Increase participation, equality and inclusion in sport and recreation

- **Mill Park Leisure Centre (MPL) and Thomastown Recreation and Aquatic Centre (TRAC)** offered targeted programs and services for people with disability, including:
 - a weekly Group Fitness Class offering either dry or aqua programs for Mernda Community House participants with disability (MPL)
 - an Exercise Physiology service available at MPL and TRAC
 - the Take Charge Program: a free 60-day mental health and wellbeing program for people referred by a medical or allied health professional.
- **Council’s Sports and Recreation and Connected Community teams** supported all abilities sports programs to establish and grow across the community, including All Abilities Auskick programs in Lalor and Whittlesea and Inclusive Tennis at Epping Tennis Club.
- **Supporting Fair Access policy and planning**, the Social Planning Team and Sports and Recreation Team led a consultative research project that identified a need for specifically designed sporting programs to actively engage students with disability. In response, a working group has been established to explore opportunities to create participation pathways for students with disability to City of Whittlesea sporting clubs.



- **The Growling Frog Golf Course** ran an Empower Clinic, offering monthly learn to play coaching workshops for people with disabilities. A tailored Come-And-Try session series was also established for a group of young people with disability. The sessions ran over five weeks with equipment and a volunteer coach from Council's Let Everyone Actively Participate Program provided.
- **Yarra Plenty Regional Libraries** expanded their collections of large print, dyslexia friendly, braille picture books, and VOX talking picture books at every library branch. Social stories, that help people with disability prepare to visit a new physical and social environment, were prepared for each library branch, including the mobile library, and these can be edited and tailored to suit individual needs.

Liveable Neighbourhoods

Design for better access and connection

The Social Planning and Urban Design teams collaborated to develop tools and resources supporting the design of highly accessible public spaces. Learnings from the '20 Minute Neighbourhood' Project were presented to over 80 design and planning roles across Council and informed the City of Whittlesea Neighbourhood Design Manual.

Capital and amenity upgrades

- **Eucalyptus Kindergarten:** The work undertaken included highlighting external areas to allow students with visual impairments to attend the sessional 3-year-old kinder classes.
- **Greenbrook Neighbourhood House:** Adjustments to door handles and removing obstructions allowed wheelchair access throughout the building.
- **May Road Senior Citizens:** Work included adjustments to door handles, replacing doors, installing a new pathway and a new handrail to internal stairs. The work allowed wheelchair access throughout the building.
- **Lalor Library:** Installation of missing kick rails to existing DDA Ramp handrails, new stair nosing to stairs, installing DDA compliant doors, and decals to glass panels. The work improved DDA Access for people with vision impairments and allowed access for mobility assistance walkers and wheelchairs.

- **Lalor Neighbourhood House:** Installation of DDA handrails and tactiles to existing ramp, improvements to door luminance contrast. This work improved DDA Access for people with vision impairments and allowed access for mobility assistance walkers and wheelchairs.
- **Miller Community Centre:** Improvements to tactile improved DDA Access for people with vision impairments.
- Upgrade of the public toilets at **Thomas Street Recreation Reserve Soccer Pavilion** was commenced in 2023-24 with works due for completion by August 2024. Upgrades include a unisex ambulant toilet and unisex accessible toilet, a door with remote access control and non-slip flooring.
- Upgrade to **DDA carpark at Findon Reserve Carpark**
- Installation of **DDA parking bay at Bassetts Road, Doreen**
- Installation **DDA parking bay at Epping Reserve (Tennis Courts) Car park**
- Installation **DDA parking bay at St. Peter's Primary School** in Wedge Street, Epping.

Improve disability access to transport

- Installation of **DDA compliance bus stops** at Development Boulevard, Mill Park and Mernda Village Drive, Mernda
- The **Whittlesea Integrated Transport Plan** included the following action to support better community transport options – identified as a priority need by members of the Whittlesea Disability Network (WDN):
 - partner with relevant stakeholders, and advocate for increased funding, to support and resource the delivery of more effective community transport outcomes, that consider trip chaining and caring needs for the community

Advocacy for accessible and affordable housing

Research on the rising risk of homelessness for Whittlesea residents with disability informed Council's housing and homelessness policy and planning, including the delivery of affordable housing in Ashline Street, Wollert, City of Whittlesea's submission to the National Housing and Homelessness Plan and the City of Whittlesea Position Statement on Homelessness.

Strong Local Economy

Partnerships supporting employment for people with disability

Council's Sustainable Environment Department partnered with Northern School of Autism (NSA) to establish a Conservation Management Work Experience Program. Eight NSA students participated, working with the Conservation Team at the Epping North Conservation Reserve and the Epping Works Depot to learn a range of skills and activities including flower and foliage collecting, nest box checking, direct seeding, mulching, and track and fire break clearing.

Community partnerships with employment support services, including the Hume Whittlesea Local and Learning Employment Network and EV Strengthening Communities, identified and promoted employment initiatives targeting people with disability, including the State Government funded start-up support program, The Good Incubator and the Local Tourism Navigator project, supporting tourism enterprises to recruit people with disability.

Partnerships continued to be established between Council's major leisure facilities and employment support providers to drive employment opportunities for people with disability.

High Performing Organisation

Make it easier to interact with Council by upgrading the City's website

Council upgraded to the OpenCities website platform which is compliant with Web Content Accessibility Guidelines 2.1 standards, AA level. The platform also provides guidance on good practice rules for accessible content design including meaningful page titles, adding alternative text to images and choosing accessible colours.

Workforce Plan

As a diversity and inclusion initiative, a Disability Employee Representative Group was established to provide support to employees who identify as having a disability. The Group creates an important feedback pathway with the Executive and Senior Leadership Team, strengthening the organisation's support structure for groups representing diversity and inclusion interests.

Inclusive Employment Program

After the success of a pilot Inclusive Employment Program (IEP) in 2023, Council committed to providing a total of 20 IEP positions to be rolled out across the organisation between January 2024 and 30 June 2025. 33% of participants identified as having a disability.

Long-term Infrastructure Plan

A Long-Term Infrastructure Plan 2024-2033 was completed, with the priority principle 'Welcoming, safe, inclusive and accessible' focussing on removing barriers to people with disability, optimising community access and ensuring spaces are designed to achieve equity and inclusion.

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.

No ministerial directions were received by Council during the 2023-2024 financial year.

Contracts

In 2023-24, 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.





wat djerring Animal Facility provides an adoption service to give animals a new start

Domestic Animal Management Plan

Council's Animal Management service provides 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 wat djerring Animal Facility, which reunites lost pets with their owners and pet adoptions.
- undertaking proactive animal registration checks and the annual registration renewal cycle, ensuring the registration database is accurate and lost/stray animals have the best chances of being reunited with their owners.
- 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.

Our 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 2023-24 include:

- implement mandatory cat desexing and a 24-hour cat confinement order on 1 August 2023. This included a 6-month transition period warning period for first time offenders, ensuring that education was always the first option.
- providing a subsidised cat desexing program to help address the overpopulation of cats in conjunction with external agencies.
- the introduction of subsidised desexing at wat djerring Animal Facility.


- holding the second City of Whittlesea Pet Expo as part of the Whittlesea Community Festival. The Pet Expo featured:
 - animal management and wat djerring Animal Facility stalls
 - dog obedience demonstrations
 - dog agility courses
 - stalls by rescue groups, Lort Smith Animal Hospital, Second Chance Animal Rescue and starting Over Dog Rescue
- maintaining a strong focus on adoptions and transfers out to rescue partners from wat djerring and ensuring stray animals have every chance of being reunited with their owners and providing refuge for animals in need of emergency accommodation.
- 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.
- proactively patrolling parks and streets to ensure compliance with off leash laws and to ensure pets are registered.
- Animal Management officers attended annual Victorian Animal Management Seminar in October 2023, where the City of Whittlesea presented on the transition plan for cat desexing and confinement.
- Animal Management Officers performed required training, including managing aggressive animals and handling difficult customers.
- the cities of Whittlesea, Merri-bek and Darebin held a joint training day to network and discuss current animal management issues, share resources, further develop skills and capabilities.
- the City of Whittlesea actively participates in the advancement of the sector through participation and membership on the following state and national working groups:
 - the National Local Government Cat Management Forum – Australian Institute of Animal Management
 - the State of Victoria Pet Rehoming Working Group – Department of Energy, Environment and Climate Action
 - the State of Victoria Cat Management Strategy, participation in the working group for the draft strategy – Department of Energy, Environment and Climate Action.

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	2020-21	2021-22	2022-23	2023-24
Total number of requests	32	29	61	52
Access granted in full	5	3	9	9
Access granted in part	21	13	14	28
Other: such as withdrawn or lapsed	3	4	38	14
Access denied in full	3	2	Nil	1
Number of internal reviews sought	Nil	Nil	Nil	Nil
Number of external reviews sought	Nil	Nil	Nil	Nil
Number of appeals lodged with the Victorian Civil and Administrative Appeals Tribunal	Nil	Nil	Nil	Nil
Total fees and charges collected	\$1,672.40	\$1,056.15	\$2,520.68	\$2,821.65

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 2023-24, there was one complaint referred to the Independent Broad-based Anti-Corruption Commission (IBAC) deemed to be a 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.

No ministerial directions were received by Council for the 2023-24 financial year.

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.

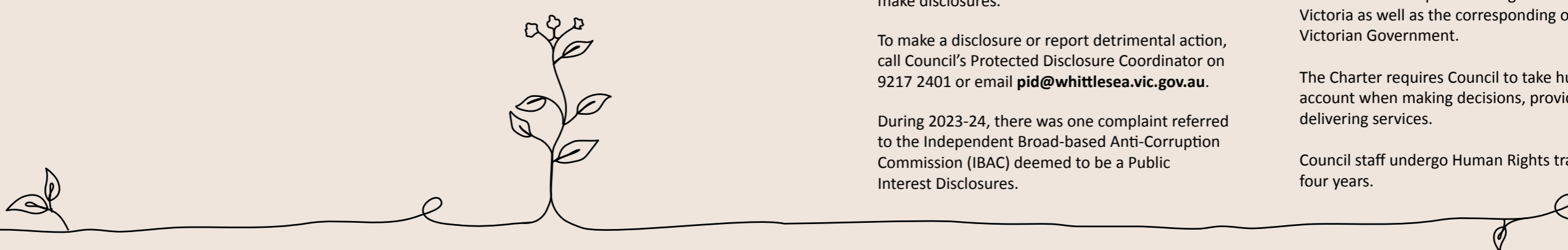
Council's policy and other documents relating to information privacy are available on Council's website.

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 2023-24 financial year

DCP name and year approved	Levies received in 2023-24 financial year (\$)
DCPO1 – Epping North Strategic Plan DCP (2002)	\$0
DCPO2 – Harvest Home Local Structure Plan DCP (2002)	\$900
DCPO 3 – Drainage Levy (2006)	\$384,355
DCPO 4 – Cooper Street Employment Area DCP (2007)	\$0
DCPO5 – 9 – Mernda Strategy Plan DCP (2004)	\$609,490
DCPO10 – Epping North East Local Structure Plan DCP (2008)	\$570,706
DCPO11 – Lockerbie DCP (2012)	\$943,839
DCPO12 – Lockerbie North DCP (2012)	\$0
DCPO14 – Epping Central DCP (2015)	\$46,341
DCPO13 – Quarry Hills DCP (2016)	\$2,013,543
DCPO15 – English Street DCP (2016)	\$654,747
DCPO16 – Wollert DCP (2017)	\$31,273,625
Total	\$36,497,547

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

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Works				\$9,235,145.36
Aurora ADP	RO03	Edgars Road (O'Herns Road to Harvest Home Road) – construction (partial delivery, 46%)	Road Projects	\$2,273,958.48
DCPO13 – Quarry Hills DCP (2016)	RD-04	Construction of Whitebark Street from Bindts Road to the eastern edge of E6 PAO	Road Projects	\$515,072.00
DCPO15 – English Street DCP (2016)	RD-02	English Street: from Intersection IN-2 to Merri Creek – construction of 2 lane carriageway, excluding intersections (interim treatment) (partial delivery, 47%)	Road Projects	\$1,271,367.20
DCPO16 – Wollert DCP (2017)	RD-08c	Connector Road – between East Government Primary School and Local Conservation Reserve	Road Project	\$2,211,998.00
DCPO16 – Wollert DCP (2017)	IN-06c	Construction of IN-06c intersection – Craigieburn Road to Jardin Road 4-way (Interim upgrade, %44)	Intersection	\$2,962,749.68
Land				\$4,683,114.63
Aurora ADP	RO03	Edgars Road (O'Herns Road to Harvest Home Road) – land (partial delivery, 46%)	Road Projects	\$583,218.25
Aurora ADP	PU-01	Land for Passive Open Space (%4.7)	Open Space	\$579,890.37
DCPO15 – English Street DCP (2016)	RD-02	English Street: from Intersection IN-2 to Merri Creek – construction of 2 lane carriageway, excluding intersections (interim treatment) (partial delivery, 1.355 ha)	Road Project	\$3,220,366.00
DCPO16 – Wollert DCP (2017)	RD-06	Land for Boundary Road – Between Koukoura Drive and Epping Road (partial delivery, 0.13 ha)	Road Project	\$299,640.00
Total				\$13,918,259.99



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)	\$2,019,824.08	\$0.00	\$2,196,234.00	\$4,216,058.08
DCPO16 – Wollert DCP (2017)	\$71,337,153.95	\$15,741,580.57	\$39,039,980.84	\$110,377,134.79
Total	\$73,356,978.03	\$15,741,580.57	\$41,236,214.84	\$114,593,192.87

Table 4 – Land, works, services or facilities delivered in 2023-24 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							
RO03	Edgars Road (O'Herns Road to Harvest Home Road) – construction (partial delivery, 46%)						
	Aurora ADP	\$0.00	\$2,273,958.48	\$0.00	\$0.00	\$2,273,958.48	46.00%
RD-04	Construction of Whitebark Street from Bindts Road to the eastern edge of E6 PAO						
	DCPO13 – Quarry Hills DCP (2016)	\$0.00	\$515,072.00	\$0.00	\$0.00	\$515,072.00	100.00%
RD-02	English Street: from Intersection IN-2 to Merri Creek – construction of 2 lane carriageway, excluding intersections (interim treatment) (partial delivery, 47%)						
	DCPO15 – English Street DCP (2016)	\$0.00	\$1,271,367.20	\$0.00	\$0.00	\$1,271,367.20	47.00%
RD-08c	Connector Road – between East Government Primary School and Local Conservation Reserve						
	DCPO16 – Wollert DCP (2017)	\$0.00	\$2,211,998.00	\$0.00	\$0.00	\$2,211,998.00	100.00%
IN-06c	Construction of IN-06c intersection – Craigieburn Road to Jardin Road 4-way (Interim upgrade, %44)						
	DCPO16 – Wollert DCP (2017)	\$0.00	\$2,962,749.68	\$0.00	\$0.00	\$2,962,749.68	44.00%

Table 4 – Land, works, services or facilities delivered in 2023-24 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							
RO03	Edgars Road (O'Herns Road to Harvest Home Road) – land (partial delivery, 46%)						
	Aurora ADP	\$0.00	\$583,218.25	\$0.00	\$0.00	\$583,218.25	46.00%
PU-01	Land for passive open space						
	Aurora ADP	\$0.00	\$579,890.37	\$0.00	\$0.00	\$579,890.37	4.70%
RD-02	English Street: from Intersection IN-2 to Merri Creek – construction of 2 lane carriageway, excluding intersections (interim treatment) (partial delivery, 1.355 ha)						
	DCPO15 – English Street DCP (2016)	\$0.00	\$3,220,366.00	\$0.00	\$0.00	\$3,220,366.00	47.00%
RD-06	Land for Boundary Road – Between Koukoura Drive and Epping Road (partial delivery, 0.13 ha)						
	DCPO16 – Wollert DCP (2017)	\$0.00	\$299,640.00	\$0.00	\$0.00	\$299,640.00	20.00%
IN-9	Land for Epping Road and Boundary Road intersection (compulsory acquisition of part of 30 Boundary Road, Wollert) – Epping Road/Boundary Road intersection						
RD-06	Land for Epping Road and Boundary Road intersection (compulsory acquisition of part of 30 Boundary Road, Wollert) – Boundary Road – Between Koukoura Drive and Epping Road						
IN-26	Land for Epping Road and Boundary Road intersection (compulsory acquisition of part of 30 Boundary Road, Wollert) – Boundary Road/Andrew Road intersection						
	DCPO16 – Wollert DCP (2017)	\$1,530,000.00	\$0.00	\$0.00	\$0.00	\$1,530,000.00	20.85%
Total		\$1,530,000.00	\$13,918,259.99	\$0.00	\$0.00	\$15,448,259.99	–



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 2023-24 financial year

Name of collecting agency	Name of ICP	Monetary component in levies received in 2023-24 financial year (\$)	Value of works in kind received in satisfaction of monetary component in 2023-24 financial year (\$)	Total monetary contribution received in 2023-24 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$5,054,950.65	\$5,735,352.00	\$10,790,302.65
City of Whittlesea	Shenstone Park ICP	\$0.00	\$0.00	\$0.00
Total		\$5,054,950.65	\$5,735,352.00	\$10,790,302.65

Table 2 – Inner public purpose land received in 2023-24 financial year

Name of collecting agency	Name of ICP	Land (or project ID)	Land (or project) description
City of Whittlesea	Donnybrook/Woodstock ICP	IN-05	Donnybrook Road and Connector Street (Nth-Sth Connector) – Construction of an arterial to connector road 3-way intersection (interim treatment)
City of Whittlesea	Donnybrook/Woodstock ICP	LP-04	Local park Provision of land (Part 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 (Part 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)
City of Whittlesea	Donnybrook/Woodstock ICP	LP-08	Local park Provision of land (Part of Land)

Table 3 – Total Land Equalisation Amount (LEA) received and Land Credit Amount (LCA) paid in 2023-24 financial year

Name of collecting agency	Name of ICP	Total of any LEAs received in 2023-24 financial year (\$)	Total of any LCAs paid in 2023-24 financial year (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	\$4,635,458.03	\$1,505,490.33
City of Whittlesea	Shenstone Park ICP	\$0.00	\$0.00
Total		\$4,635,458.03	\$1,505,490.33

Table 4 – ICP works, services or facilities accepted as works-in-kind in 2023-24 financial year

Name of collecting agency	Name of ICP	Project ID	Project description	Item purpose	Project value (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	IN-05	Donnybrook Road and Connector Street (Nth-Sth Connector) – Construction of an arterial to connector road 3-way intersection (interim treatment)	Intersection projects	\$5,735,352.00
City of Whittlesea	Shenstone Park ICP	none	none	none	\$0
Total					\$5,735,352.00



Table 5 – Total ICP monetary contributions expended by development agency in 2023-24 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	\$290,500.00	15%
City of Whittlesea	Shenstone Park ICP	none	none	\$0	0%
Total				\$290,500.00	

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 2023-24 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use and development of land
City of Whittlesea	Donnybrook/Woodstock ICP	IN-05	Donnybrook Road and Connector Street (Nth-Sth Connector) – Construction of an arterial to connector road 3-way intersection (interim treatment)	Intersection project
City of Whittlesea	Donnybrook/Woodstock ICP	LP-04	Local park Provision of land (Part of Land)	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	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	LP-08	Local park Provision of land (Part of Land)	Local park

Table 7 – Use of works, services or facilities accepted as works-in-kind in 2023-24 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use of land
City of Whittlesea	Donnybrook/Woodstock ICP	IN-05	Donnybrook Road and Connector Street (Nth-Sth Connector) – Construction of an arterial to connector road 3-way intersection (interim treatment)	Intersection projects
Shenstone Park ICP	none	none	none	Intersection projects

Table 8 – Expenditure of ICP land equalisation amounts in 2023-24 financial year

Name of development agency	Name of ICP	Project ID	Project description	Land equalisation amounts expended (\$)
City of Whittlesea	Donnybrook/Woodstock ICP	RD-03 IN-06 IN-10 CI-02	IPPL	\$1,505,490.33
City of Whittlesea	Shenstone Park ICP	N/A	N/A	\$0.00
Total				\$1,505,490.33





City of Whittlesea
FINANCIAL REPORT
2023-2024

A greener tomorrow, today



Dianellas by Benjamin Gilbert, Wollert

Performance Statement

For the year ended 30 June 2024

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.

Service Performance Indicators

For the year ended 30 June 2024

Indicator / measure [formula]	Actual			2024 Target as per budget	Actual
	2021	2022	2023		2024
Aquatic facilities					
Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.77	2.82	3.85	N/A	4.22
Comments: Pool visits continue to increase year-on-year with visitations exceeding pre-pandemic levels. A number of successful programs have resulted in growth in participation, with both Mill Park Leisure (MPL) and Whittlesea Swim Centre (WSC) increasing by more than 14% and Thomastown Aquatic and Recreation Centre (TRAC) by 10%. Slightly warmer weather than last year also had a positive impact, allowing WSC to extend opening hours for 23 days.					
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%	N/A	100.00%
Comments: During the 2023-24 financial year, Council successfully prosecuted seven 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	100.00%	80.20%	97.28%	N/A	100.00%
Comments: In 2023, Council conducted 115 follow up inspections which were identified as having either a critical or major non-compliance. Council has achieved a 100% result.					
Governance					
Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	54	55	52	55	51

Comments: Council continues to authentically engage with our local community, to ensure their voices are considered in decision-making. In 2023-24 we consulted on 44 projects, held 159 community-based pop-ups, and received over 9000 contributions from community. Council endorsed an update to the Community Engagement Policy in December 2023 to support continuous improvement of the engagement function.



Service Performance Indicators (cont.)

For the year ended 30 June 2024

Indicator / measure [formula]	Actual			2024 Target as per budget	Actual
	2021	2022	2023		2024
Libraries					
Participation <i>Library membership</i> [Number of registered library members / Population] x100	#N/A	#N/A	#N/A	N/A	18.83%
Comments: The opening of the new Mernda Library has seen a steady increase in library memberships with 2,289 new members. The addition of Click and Collect library hubs and mini branches within new and growing communities is also helping to address access to library services in these areas.					
Maternal and Child Health (MCH)					
Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	73.35%	70.99%	72.08%	N/A	73.60%
Comments: Council result has improved year-on-year, which reflects the service’s recovery from the pandemic. However, Council continues 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	88.41%	71.78%	77.03%	N/A	80.71%
Comments: Council has improved engagement with our Aboriginal community through our Deadly Boorais, Deadly Families program.					
Roads					
Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	91.41%	91.64%	92.99%	93.50%	97.24%
Comments: This year has seen significant improvement in the number of sealed local roads maintained to condition standards. This reflects a combination of completed road asset renewals and the addition of new roads to Council’s Asset Register. Late in the year a condition audit was commissioned for the sealed local road network, confirming that a very high proportion of roads are below intervention level.					

Indicator / measure [formula]	Actual			2024 Target as per budget	Actual
	2021	2022	2023		2024
Statutory Planning					
Service standard <i>Planning applications decided within required time frames</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	76.33%	63.52%	76.32%	68.00%	67.84%
Comments: Council delivered 67% of our decisions within the required time frame for the financial year. While this is a slight reduction from previous years due to the complexity and quality of applications, Council continues to issue permits effectively and efficiently, benchmarking well against other interface Councils.					
Waste Management					
Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	46.05%	46.06%	44.98%	52.00%	44.46%
Comments: Across the four bins we have seen variation to the quantities collected across all streams. The quantity of landfill material has gone up, likely due to the increase in population. The quantity of recycling has decreased, likely due to the container deposit scheme impacts. The quantity of glass has gone up, as this is the first full year of service. The quantity of Food Organics and Garden Organics (FOGO) material has increased due to the increase in population and increase in the number of people opting into the service. However, the overall reduction in the diversion rate is considered to be primarily due to the introduction of the container deposit scheme, as this material is diverted from the kerbside system into the return collection points. Over 3.5 million CDS containers have been collected via the four vending machines on Council managed land within the City of Whittlesea.					



Service Performance Indicators (cont.)

For the year ended 30 June 2023

Definitions
'Aboriginal child' means a child who is an Aboriginal person.
'Aboriginal person' has the same meaning as in the <i>Aboriginal Heritage Act 2006</i> .
'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 <i>Food Act 1984</i> , 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 <i>Food Act 1984</i> , 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 <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health.
'Food premises' has the same meaning as in the <i>Food Act 1984</i> .
'Local road' means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i> .
'Major non-compliance outcome notification' means a notification received by a council under section 19N (3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken.
'MCH' means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age.
'population' means the resident population estimated by council.

Financial Performance Indicators

For the year ended 30 June 2024

Indicator / measure [formula]	Actual			2024 Target as per budget	Actual	Forecasts			
	2021	2022	2023		2024	2025	2026	2027	2028
Efficiency									
Expenditure level									
<i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$2,848.47	\$2,599.22	\$2,788.42	\$3,015.00	\$2,892.11	\$3,014.98	\$2,999.09	\$2,882.09	\$2,924.82
Material variations and comments: Our expenses per property assessment have increased mainly due to an increase in employee expenses and net loss on write-off of property, Infrastructure, plant and equipment. This indicator is projected to decrease in future year primarily because expenses are not rising significantly, while property assessments are experiencing growth.									
Revenue level									
<i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,707.29	\$1,745.37	\$1,758.10	N/A	\$1,795.24	\$1,841.11	\$1,871.53	\$1,901.96	\$1,885.25
Material variations and comments: 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	305.84%	301.42%	326.87%	248.96%	268.65%	\$3,014.98	\$2,999.09	\$2,882.09	\$2,924.82
Material variations and comments: During 2023-24 current liabilities increased primarily due to increase in trust funds and deposits relating to fire service levy at 30 June 2024. 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	89.69%	-152.40%	-155.52%	N/A	-184.29%	-186.70%	-174.93%	-173.41%	-172.71%
Material variations and comments: 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 \$265 million of term deposits classified as other financial assets in 2023-24. Under this definition, we exceed our available cash on hand, however we have sufficient cash balance to meet these commitments.									



Financial Performance Indicators (cont.)

For the year ended 30 June 2024

Indicator / measure [formula]	Actual			2024 Target as per budget	Actual	Forecasts			
	2021	2022	2023		2024	2025	2026	2027	2028
Obligations									
Loans and borrowings									
<i>Loans and borrowings compared to rates</i>	1.50%	7.84%	6.12%	N/A	4.43%	12.45%	28.39%	37.70%	40.36%
[Interest bearing loans and borrowings / Rate revenue] x100									
Material variations and comments: Council did not draw down additional borrowings in the 2023-24 financial year. This indicator is forecast to increase in future years due to planned borrowings to fund future infrastructure investment.									
Loans and borrowings repayments compared to rates	3.98%	0.98%	1.34%	N/A	1.24%	2.03%	4.51%	6.10%	6.89%
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
Material variations and comments: The ratio decreased from 2022-23 primarily due to repayment of loans and borrowings, whilst rate revenue increased in line with the rate cap. The indicator is forecast to increase in future years in line with our expected borrowings to fund future infrastructure investment.									
Indebtedness	2.07%	6.53%	5.48%	N/A	4.70%	10.20%	22.82%	29.77%	31.30%
<i>Non-current liabilities compared to own source revenue</i>									
[Non-current liabilities / Own source revenue] x100									
Material variations and comments: Council has not drawn down on additional loans the 2023-24 financial year, resulting in a decrease in non-current liabilities. The indicator is forecast to increase in future years in line with our expected borrowings to fund future infrastructure investment.									
Asset renewal and upgrade	82.21%	85.56%	62.53%	76.99%	82.19%	66.76%	68.19%	72.07%	68.97%
<i>Asset renewal and upgrade compared to depreciation</i>									
[Asset renewal and asset upgrade expense / Asset depreciation] x100									
Material variations and comments: The ration has increased compared to prior year due to higher renewal and upgrade expenditure undertaken compared to depreciation. Outer years forecast more moderate levels of capital works expenditure which is driven by the level of funding allocated to asset renewals and upgrades as part of the planning and budgeting process and priorities based on asset condition.									

Indicator / measure [formula]	Actual			2024 Target as per budget	Actual	Forecasts			
	2021	2022	2023		2024	2025	2026	2027	2028
Operating position									
Adjusted underlying result	-12.96%	-0.22%	-0.21%	N/A	-2.58%	-4.16%	-3.88%	1.11%	-1.73%
<i>Adjusted underlying surplus (or deficit)</i>									
[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100									
Material variations and comments: The adjusted underlying deficit has increased primarily due to the timing of the 2024-25 Financial Assistance Grant payments as in prior financial years a significant portion was paid a year in advance. Additionally, employee costs have increased due to increased workcover levy, redundancy payments, and an increase in employee payments in line with the new Enterprise Bargaining Agreement. Future years' projections are expected to improve with income levels anticipated to increase at a greater level than expenditure.									
Stability									
Rates concentration	71.77%	71.78%	69.62%	73.98%	72.11%	72.61%	75.00%	75.61%	75.98%
<i>Rates compared to adjusted underlying revenue</i>									
[Rate revenue / Adjusted underlying revenue] x100									
Material variations and comments: 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	0.28%	0.28%	0.27%	N/A	0.27%	0.27%	0.29%	0.30%	0.31%
<i>Rates compared to property values</i>									
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									
Material variations and comments: Council rates have moved in a consistent proportion to property values.									



Financial Performance Indicators (cont.)

For the year ended 30 June 2023

Definitions

'Adjusted underlying revenue' means total income other than:

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

'Adjusted underlying surplus (or deficit)' means adjusted underlying revenue less total expenditure

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

'Current assets' has the same meaning as in the AAS

'Current liabilities' has the same meaning as in the AAS

'non-current assets' means all assets other than current assets

'non-current liabilities' means all liabilities other than current liabilities

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

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

'population' means the resident population 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.

Sustainable Capacity Indicators

For the year ended 30 June 2024

Indicator / measure [formula]	Actual			
	2021	2022	2023	2024
Population				
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,130.01	\$1,047.63	\$1,155.34	\$1,203.92
Material variations and comments: This indicator has increased mainly due to material and services costs increased as a result of higher inflation and continued investment in staffing resources to support delivery of growing population needs.				
Population <i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$10,382.47	\$10,847.64	\$11,482.30	\$12,634.94
Material variations and comments: Council's investment in infrastructure was maintained at a consistent level and in proportion to the population growth.				
Population <i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	171.53	171.78	167.56	165.71
Material variations and comments: Council's length of roads has slightly decreased in comparison to population growth.				
Own-source revenue				
Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$846.66	\$892.08	\$980.34	\$1,089.75
Material variations and comments: The indicator has increased due to higher interest income received as a result of increases in the interest rate, and higher rates income in line with the rate cap and growth of the municipality.				
Recurrent grants				
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$128.48	\$137.52	\$155.84	\$73.20
Material variations and comments: Council has received less recurrent grant funding primarily due to the timing of the 2024-25 Financial Assistance Grants payments as in prior financial years a significant portion was paid a year in advance.				



Sustainable Capacity Indicators (cont.)

For the year ended 30 June 2024

Indicator / measure [formula]	Actual			
	2021	2022	2023	2024
Disadvantage				
Disadvantage <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	5.00	5.00	4.00	4.00
Material variations and comments: Our community remains relatively disadvantaged socio-economically compared to other local government areas.				
Workforce turnover				
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	16.7%	17.7%	12.4%	20.5%

Material variations and comments: In 2023-24 Council implemented structure changes to strengthen service delivery for our community, which has resulted in an increase in our turnover rate compared to the 2022-23 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.

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 21 May 2024. 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: 3 September 2024
South Morang

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

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

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

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



Lydia Wilson
Chair Administrator

Dated: 3 September 2024
South Morang



Christian Zahra
Administrator

Dated: 3 September 2024
South Morang



Craig Lloyd
Chief Executive Officer

Dated: 3 September 2024
South Morang

VAGO

Victorian Auditor-General's Office

Independent Auditor's Report

To the Administrators of Whittlesea City Council

Opinion

I have audited the accompanying performance statement of Whittlesea City Council (the council) which comprises the:

- description of municipality for the year ended 30 June 2024
- service performance indicators for the year ended 30 June 2024
- financial performance indicators for the year ended 30 June 2024
- sustainable capacity indicators for the year ended 30 June 2024
- other information and
- certification of the performance statement.

In my opinion, the performance statement of Whittlesea City Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Basis for Opinion

I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (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.

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

Administrators' responsibilities for the performance statement

The Administrators are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* 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.



Annual Financial Report

For the year ended 30 June 2024

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Auditor's responsibilities for the audit of the performance statement

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

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

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

I communicate with the 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
13 September 2024



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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.



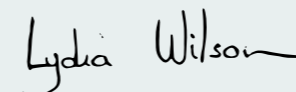
Aaron Gerrard CPA
Principal Accounting Officer

Dated: 3 September 2024
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 2024 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
Chair Administrator

Dated: 3 September 2024
South Morang



Christian Zahra
Administrator

Dated: 3 September 2024
South Morang



Craig Lloyd
Chief Executive Officer

Dated: 3 September 2024
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 2024 • 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 material 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 2024 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 Local Government (Planning and Reporting) Regulations 2020 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 Local Government (Planning and Reporting) Regulations 2020, 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>

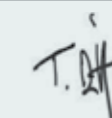
Auditor's responsibilities for the audit of the financial report

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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.



MELBOURNE
13 September 2024

Travis Derricott
as delegate for the Auditor-General of Victoria



Comprehensive Income Statement

For the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income / Revenue			
Rates and charges	3.1	207,643	190,300
Statutory fees and fines	3.2	25,874	17,036
User fees	3.3	10,579	9,121
Grants – operating	3.4 (a)	18,613	38,590
Grants – capital	3.4 (b)	7,364	12,630
Contributions – monetary	3.5	53,944	23,187
Contributions – non monetary	3.5	107,465	100,656
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6 (a)	945	605
Share of net profits (or loss) of associates and joint ventures	6.2	33	–
Other income	3.7	21,947	15,048
Total income/revenue		454,407	407,173
Expenses			
Employee costs	4.1	120,686	104,227
Materials and services	4.2	98,531	91,727
Depreciation	4.3	51,089	47,286
Amortisation – intangible assets	4.4	71	371
Amortisation – right of use assets	4.5	963	926
Bad and doubtful debts – allowance for impairment losses	4.6	2,709	3,019
Borrowing costs	4.7	118	192
Finance costs – leases	4.8	150	91
Net loss on write-off of property, infrastructure, plant and equipment	3.6 (b)	4,034	9,730
Share of net loss of associates and joint ventures	6.2	–	203
Other expenses	4.9	16,644	15,772
Total expenses		294,995	273,544
Surplus for the year		159,412	133,629
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1, 9.1	289,335	(40,786)
Total other comprehensive result		289,335	(40,786)
Total comprehensive result		448,747	92,843

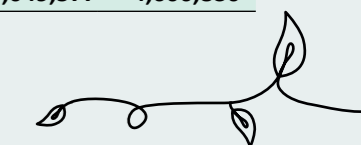
The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	26,596	51,173
Other financial assets	5.1 (b)	265,000	250,000
Trade and other receivables	5.1 (c)	55,518	40,669
Inventories	5.2 (a)	79	106
Other assets	5.2 (b)	7,580	6,237
Total current assets		354,773	348,185
Non-current assets			
Other financial assets	5.1 (b)	50,000	–
Other non-financial assets	5.2 (c)	22	22
Intangible assets	5.2 (d)	208	279
Right-of-use assets	5.8	3,239	2,412
Property, infrastructure, plant and equipment	6.1	4,783,011	4,366,282
Investments in associates, joint arrangements and subsidiaries	6.2	2,926	2,893
Total non-current assets		4,839,406	4,371,888
Total assets		5,194,179	4,720,073
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	35,933	23,830
Trust funds and deposits	5.3 (b)	50,600	32,440
Unearned income/revenue	5.3 (c)	20,900	25,542
Provisions	5.5 (a)	22,178	21,672
Interest-bearing liabilities	5.4	1,567	2,449
Lease liabilities	5.8	881	588
Total current liabilities		132,059	106,521
Non-current liabilities			
Provisions	5.5 (a)	2,455	1,651
Interest-bearing liabilities	5.4	7,624	9,191
Lease liabilities	5.8	2,464	1,880
Total non-current liabilities		12,543	12,722
Total liabilities		144,602	119,243
Net assets		5,049,577	4,600,830
Equity			
Accumulated surplus		3,047,817	2,923,827
Reserves	9.1	2,001,760	1,677,003
Total Equity		5,049,577	4,600,830

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



Statement of Changes in Equity

For the year ended 30 June 2024

	Note	Total	Accumulated Surplus	Asset Revaluation Reserve	Asset Replacement Reserve	Asset Development Reserve
		\$'000	\$'000	\$'000	\$'000	\$'000
2024						
Balance at beginning of the financial year		4,600,830	2,923,827	1,455,084	79,638	142,281
		4,600,830	2,923,827	1,455,084	79,638	142,281
Surplus/(deficit) for the year		159,412	159,412	–	–	–
Net asset revaluation gain/(loss)	6.1	289,335	–	289,335	–	–
Transfers from other reserves	9.1(b)	–	29,772	–	(7,707)	(22,065)
Transfers to other reserves	9.1(b)	–	(65,194)	–	3,862	61,332
Balance at end of the financial year		5,049,577	3,047,817	1,744,419	75,793	181,548
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 gain/(loss)	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

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

Statement of Cash Flows

For the year ended 30 June 2024

	Note	2024 Inflows/(Outflows) \$'000	2023 Inflows/(Outflows) \$'000
Cash flows from operating activities			
Rates and charges		195,004	184,640
Statutory fees and fines		18,366	15,223
User fees		14,252	4,853
Grants – operating		18,613	38,590
Grants – capital		7,364	12,630
Contributions – monetary		53,944	23,187
Interest received		13,316	7,742
Trust funds and deposits taken		25,578	6,598
Other receipts		7,678	4,289
Net GST refund/(payment)		(1,085)	(184)
Employee costs		(119,376)	(103,112)
Materials and services		(90,808)	(86,783)
Short-term, low value and variable lease payments		(624)	(662)
Trust funds and deposits repaid		(7,418)	(8,478)
Other payments		(16,644)	(15,772)
Net cash provided by/(used in) operating activities	9.2	118,160	82,761
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(75,170)	(55,290)
Proceeds from sale of property, infrastructure, plant and equipment		1,063	685
(Payments)/Redemption of investments		(65,000)	(30,000)
Net cash provided by/(used in) investing activities		(139,107)	(84,605)
Cash flows from financing activities			
Finance costs		(118)	(192)
Repayment of borrowings		(2,449)	(2,364)
Interest paid – lease liability		(150)	(91)
Repayment of lease liabilities		(913)	(898)
Net cash provided by/(used in) financing activities		(3,630)	(3,545)
Net increase (decrease) in cash and cash equivalents		(24,577)	(5,389)
Cash and cash equivalents at the beginning of the financial year		51,173	56,562
Cash and cash equivalents at the end of the financial year		26,596	51,173
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 2024

	2024 \$'000	2023 \$'000
Property		
Land	7,096	6,317
Total land	7,096	6,317
Buildings	4,129	3,567
Building improvements	8,776	3,552
Total buildings	12,905	7,119
Total property	20,001	13,436
Plant and equipment		
Plant, machinery and equipment	3,274	2,948
Fixtures, fittings and furniture	878	615
Computers and telecommunications	1,059	1,479
Total plant and equipment	5,211	5,042
Infrastructure		
Roads	14,307	13,052
Bridges	1,176	40
Footpaths and cycleways	3,953	4,060
Drainage	705	639
Recreational, leisure and community facilities	6,767	1,195
Parks, open space and streetscapes	18,250	11,286
Off street car parks	828	226
Waste management	561	2,761
Other infrastructure	3,411	3,553
Total infrastructure	49,958	36,812
Total capital works expenditure	75,170	55,290
Represented by:		
New asset expenditure	33,180	25,632
Asset renewal expenditure	25,330	18,654
Asset expansion expenditure	–	91
Asset upgrade expenditure	16,660	10,913
Total capital works expenditure	75,170	55,290

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 2024

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 Australian (AUS) paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Accounting policy information

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. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, 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.

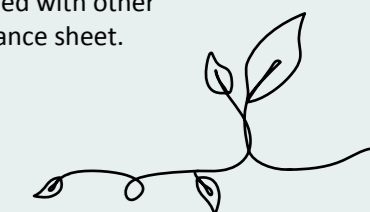
Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates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

The performance against budget note compares Council's financial plan, expressed through its annual budget, with actual performance.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold 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 28 June 2023. 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.

Note 2.1 Performance against budget

2.1.1 Income/Revenue and expenditure

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Income/Revenue					
Rates and charges	206,509	207,643	1,134	1%	1
Statutory fees and fines	17,561	25,874	8,313	47%	2
User fees	10,550	10,579	29	0%	
Grants – operating	30,765	18,613	(12,152)	(39%)	3
Grants – capital	8,129	7,364	(765)	(9%)	
Contributions – monetary	29,571	53,944	24,373	82%	4
Contributions – non monetary	108,285	107,465	(820)	(1%)	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	744	945	201	27%	5
Share of net profits/(losses) of associates and joint ventures	200	33	(167)	(84%)	6
Other income	11,549	21,947	10,398	90%	7
Total income/Revenue	423,863	454,407	30,544	7%	
Expenses					
Employee costs	113,109	120,686	(7,577)	(7%)	8
Materials and services	112,045	98,531	13,514	12%	9
Depreciation	48,478	51,089	(2,611)	(5%)	10
Amortisation – intangible assets	130	71	59	45%	11
Amortisation – right of use assets	498	963	(465)	(93%)	12
Bad and doubtful debts – allowance for impairment losses	2,500	2,709	(209)	(8%)	
Borrowing costs	127	118	9	7%	
Finance costs – leases	42	150	(108)	(257%)	13
Net loss on write-off of property, infrastructure, plant and equipment	–	4,034	(4,034)	(100%)	14
Other expenses	18,807	16,644	2,163	12%	15
Total expenses	295,736	294,995	741	0%	
Surplus for the year	128,127	159,412	31,285	24%	



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 supplementary rates processed for the 2023-24 financial year being higher than anticipated. Interest on unpaid rates was also greater than budget.
2	Statutory fees and fines	The favourable variance to budget in statutory fees and fines is attributable to an increase in the number of fines issued as a result of updated and new parking agreements with commercial properties that were unbudgeted and increased supervision fees for roads and drainage works due to an increase in the number of new developments.
3	Grants – operating	The unfavourable variance to budget is largely due to advance payment of the Financial Assistance Grant received from the Victorian Grant Commission relating to 2023-24 financial year and recognised in 2022-23 financial year in line with the accounting standards. The variance is partially offset by other successful applications for grant funding that were received through the year and were unbudgeted.
4	Contributions – monetary	The favourable variance to budget is mainly due to the greater than budgeted contributions received from developers as a result of continued growth.
5	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	The favourable variance to budget has occurred primarily due to higher than budgeted proceeds received from plant and equipment.
6	Share of net profits/ (losses) of associates and joint ventures	The unfavourable variance to budget is due to a decrease in the share of net profits from the Yarra Plenty Regional Library, resulting from a decline in the Corporation's net asset position.
7	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.
8	Employee costs	The unfavourable variance to budget in employee expenses attributed to greater than budgeted workcover levy, unbudgeted redundancy costs and employee costs resulting from the adopted Enterprise Agreement.

Variance Ref	Item	Explanation
9	Materials and services	The favourable variance to budget in materials and services primarily relates to lower than projected works in kind reimbursement payments to developers due to delays in obtaining a statement of compliance, which is now expected to be paid in 2024-25 financial year. These savings are partially offset by the costs of unbudgeted remediation works required on council land by the EPA, lodgement of fees with Fines Victoria as a result of non-payment of fines in line with the process aligned with the Infringements Act and unbudgeted garden bed mulching program blitz works.
10	Depreciation	This unfavourable variance to budget is mainly due to Parks, Open Space, Streetscapes and Roads assets being capitalised earlier than originally budgeted.
11	Amortisation – Intangible assets	The favourable variance to budget is primarily attributed to a reduction in the carrying value of intangible assets, as Council moves to cloud-based subscription models.
12	Depreciation – 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 the new glass bin contract.
13	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.
14	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 or write-off of assets.
15	Other expenses	The favourable variance to budget in other expenses relating to savings in utility costs due to lower usage; delay in payment of contribution to Casa D'Abruzzo Club Inc. for upgrade of soccer fields as a result of project works behind schedule; and underspend in community grants which are expected to be issued and paid out in the new financial year. This has been partially offset by higher than expected small insurance claims payments.



Note 2.1 Performance against budget

2.1.2 Capital works

	Budget* 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	3,300	7,096	(3,796)	(115%)	1
Total land	3,300	7,096	(3,796)	(115%)	
Buildings	6,536	4,129	2,407	37%	2
Building improvements	10,265	8,776	1,489	15%	3
Total buildings	16,801	12,905	3,896	23%	
Total property	20,101	20,001	100	0%	
Plant and equipment					
Plant, machinery and equipment	3,772	3,274	498	13%	4
Fixtures, fittings and furniture	1,283	878	405	32%	5
Computers and telecommunications	1,186	1,059	127	11%	6
Total plant and equipment	6,241	5,211	1,030	17%	
Infrastructure					
Roads	18,869	14,307	4,562	24%	7
Bridges	1,224	1,176	48	4%	
Footpaths and cycleways	6,671	3,953	2,718	41%	8
Drainage	1,081	705	376	35%	9
Recreational, leisure and community facilities	10,040	6,767	3,273	33%	10
Parks, open space and streetscapes	27,720	18,250	9,470	34%	11
Off street car parks	665	828	(163)	(25%)	12
Waste management	561	561	–	0%	
Other infrastructure	3,853	3,411	442	11%	13
Total infrastructure	70,684	49,958	20,726	29%	
Total capital works expenditure	97,026	75,170	21,856	23%	
Represented by:					
New asset expenditure	48,324	33,180	15,144	31%	
Asset renewal expenditure	28,512	25,330	3,182	11%	
Asset upgrade expenditure	20,190	16,660	3,530	17%	
Total capital works expenditure	97,026	75,170	21,856	23%	

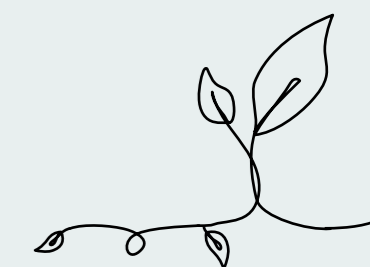
* The adopted budget amount for 2023-24 financial year includes 2022-23 carry forwards of \$21.66 million approved by Council.

Council will carry forward \$16.92 million capital works into 2024-25 financial year.

2.1.2 Capital works

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	The variance to budget is due to commencement of unplanned land acquisitions to enable future road upgrades and unbudgeted land remediation works.
2	Buildings	The variance to budget is a result of delays to building projects in the design phase, commencement of construction and; less than anticipated costs relating to feasibility studies and designs.
3	Building improvements	The variance to budget is due to longer than expected lead times in the supply of materials and delays in commencing construction works.
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 primarily due to the Mernda Town Centre Library fit out being completed below estimated budget resulting in a saving.
6	Computers and telecommunications	The variance to budget is due to the Parking Sensor project being completed below estimated budget resulting in a saving.
7	Roads	The variance to budget is due to the commencement of road projects being delayed through the design and external approval phases.
8	Footpaths and cycleways	The variance to budget is primarily due to delays in external approvals and construction commencement.
9	Drainage	The variance to budget is due to delays procurement activities and external authority approvals.
10	Recreational, leisure and community facilities	The variance to budget is due to less than anticipated design costs and delays in the planning, design and procurement activities.
11	Parks, open space and streetscapes	The variance to budget is due to delays in external approvals, sequencing of construction activities and contracts awarded below estimated budget.
12	Off street car parks	The variance to budget is due to higher than estimated costs in completing car park upgrade projects to ensure works are completed to scope and standard.
13	Other infrastructure	The variance to budget is due to longer than anticipated approvals process delaying commencement of works.



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

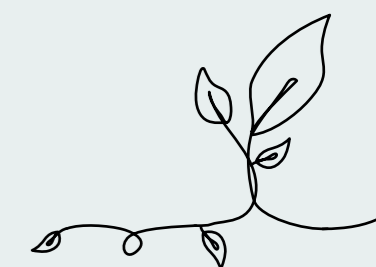
Our Customer and Corporate Services directorate ensures that Council has the funds available to provide safe, useful and sustainable assets and services to our community. This directorate monitors, manages, researches, reports and provides advice to Council on all financial and organisational matters 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	68	10,391	(10,323)	–	46
Community Wellbeing	21,313	45,903	(24,590)	15,607	1,918,976
Planning and Development	22,030	31,101	(9,071)	1,592	25,377
Infrastructure and Environment	41,331	98,888	(57,557)	7,607	2,790,433
Customer and Corporate Services	369,665	108,712	260,953	1,171	459,347
	454,407	294,995	159,412	25,977	5,194,179

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



Note 3 Funding for the delivery of our services

Note 3.1 Rates and charges

Council 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 2023-24 year was \$3,821 million (2022-23 \$3,705 million).

	2024 \$'000	2023 \$'000
General rates	179,524	170,724
Waste management charge	22,217	16,149
Special rates and charges (marketing schemes)	269	255
Supplementary rates and rate adjustments	3,590	1,746
Interest on rates and charges	2,043	1,426
Total rates and charges	207,643	190,300

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

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

3.2 Statutory fees and fines

	2024 \$'000	2023 \$'000
Infringements and costs	13,702	6,483
Court recoveries	1,719	376
Permit fees	8,148	7,856
Certificates and regulatory service fees	2,305	2,321
Total statutory fees and fines	25,874	17,036

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

3.3 User fees

	2024 \$'000	2023 \$'000
Aged and health services	1,779	767
Family and children services	205	191
Registrations	2,327	2,654
Leisure centre fees	814	450
Property leases and rentals	4,362	3,175
Waste management services	1,312	1,645
Other fees and charges	(220)	239
Total user fees	10,579	9,121

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 :

	2024 \$'000	2023 \$'000
Summary of grants		
Commonwealth funded grants	10,251	31,253
State funded grants	15,709	18,833
Other	17	1,134
Total grants received	25,977	51,220

Council previously received and recognised, in line with accounting standards, the advance payment of the Financial Assistance Grant relating to 2023-24 financial year in 2022-23. The 2024-2025 payment was received subsequent to 30 June 2024 and as such was not recognised as income in the 2023-24 financial year.

(a) Operating Grants

Recurrent – Commonwealth Government

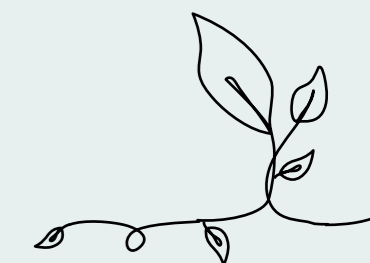
Financial assistance grants	778	22,886
Home and community care	6,888	4,509
Community wellbeing	105	28

Recurrent – State Government

Early years	351	278
Family day care	713	687
Home and community care	617	548
Community development	264	222
Community wellbeing	208	298
Maternal and child health	5,618	4,041
Resilience and emergency management	45	60
Youth services	64	14
Sustainability planning	–	10
Pedestrian crossings	1,054	960
Growth area planning	–	70

Recurrent – Other

VicRoads maintenance contract	–	936
Other grants	13	13
Total recurrent operating grants	16,718	35,560



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

Grants were received in respect of the following :

	2024 \$'000	2023 \$'000
Non-recurrent – Commonwealth Government		
Other	–	18
Non-recurrent – State Government		
Community wellbeing	885	746
Youth services	142	8
Infrastructure	207	150
Leisure and community inclusion	32	90
Economic development	258	1,036
Sustainability planning	133	226
Resilience and emergency management	50	520
Organisational development	184	51
Non-recurrent – Other		
Community wellbeing	4	–
Sustainability planning	–	185
Total non-recurrent operating grants	1,895	3,030
Total operating grants	18,613	38,590
(b) Capital Grants		
Recurrent – Commonwealth Government		
Roads to recovery	1,217	1,335
Recurrent – State Government		
Total recurrent capital grants	1,217	1,335
Non-recurrent – Commonwealth Government		
Roads	1,041	2,188
Buildings	–	285
Parks and gardens	222	4
Non-recurrent – State Government		
Buildings	2,218	81
Parks and gardens	1,013	3,100
Roads	523	381
Recreational, leisure and community	1,130	2,191
Sustainability	–	3,065
Non-recurrent – Others		
Total non-recurrent capital grants	6,147	11,295
Total capital grants	7,364	12,630

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, 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

	2024 \$'000	2023 \$'000
General purpose	1,816	23,895
Specific purpose grants to acquire non-financial assets	7,364	12,630

Revenue recognised under AASB 15 Revenue from Contracts with Customers

Specific purpose grants	16,797	14,695
Total recognition of grant income	25,977	51,220

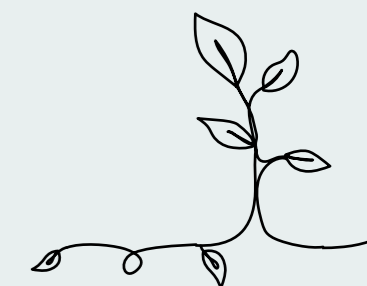
(d) Unspent grants received on condition that they be spent in a specific manner**Operating**

Balance at start of year	9,553	9,737
Received during the financial year and remained unspent at balance date	7,790	9,553
Received in prior years and spent during the financial year	(9,553)	(9,737)
Balance at year end	7,790	9,553

Capital

Balance at start of year	10,901	11,887
Received during the financial year and remained unspent at balance date	10,858	10,901
Received in prior years and spent during the financial year	(10,901)	(11,887)
Balance at year end	10,858	10,901
Total unspent grants	18,648	20,454

Unspent grants are determined and disclosed on a cash basis.



3.5 Contributions

	2024 \$'000	2023 \$'000
Monetary	53,944	23,187
Non-monetary	107,465	100,656
Total contributions	161,409	123,843

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

	2024 \$'000	2023 \$'000
Land	53,131	33,120
Roads	44,052	45,279
Other infrastructure	10,282	22,257
Total non-monetary contributions	107,465	100,656

Monetary contributions are recognised at the time Council meets its obligation following the issue of a statement of compliance (SoC) for a plan of subdivision. Non monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset. 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

	2024 \$'000	2023 \$'000
(a) Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	1,063	685
Written down value of assets disposed	(118)	(80)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	945	605

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*	(4,034)	(9,730)
Total net loss on write-off of property, infrastructure, plant and equipment	(4,034)	(9,730)

* Council has written-off a number of infrastructure assets in the current and comparative period.

3.7 Other income

	2024 \$'000	2023 \$'000
Sales	721	718
Interest	15,753	10,120
Reimbursements	5,215	3,926
Other	258	284
Total other income	21,947	15,048

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

	2024 \$'000	2023 \$'000
Wages and salaries	105,794	92,890
WorkCover	3,906	1,854
Superannuation	10,826	9,256
Fringe benefits tax	153	196
Other	7	31
Total employee costs	120,686	104,227

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. Additional costs were incurred attributable to an increased workcover levy and increase in employee costs in line with the newly adopted Enterprise Agreement.

(b) Superannuation

Council made contributions to the following funds:

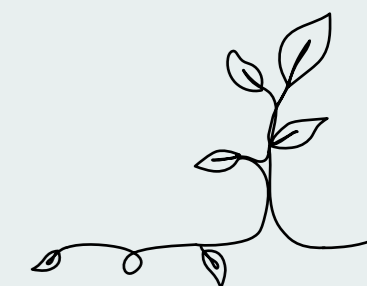
Defined benefit fund

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

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	10,702	9,132
	10,702	9,132
Employer contributions payable at reporting date	483	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

	2024 \$'000	2023 \$'000
External works (contractors)	10,850	8,918
Maintenance and operations contractors	25,543	20,053
Sustainable environment contractors	26,626	25,708
Assets and facilities contractors	6,310	8,564
Information services contractors	839	433
Support services	7,405	8,188
Design work	48	77
Facilities management	3,337	3,574
Supplies and services	7,382	7,934
Plant and feet operations	2,062	1,955
Computer services	5,218	3,727
Communications	1,564	1,253
Catering supplies	283	260
Construction materials	810	884
Travel and accommodation	108	106
Consumable materials	146	93
Total materials and services	98,531	91,727

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

4.3 Depreciation

	2024 \$'000	2023 \$'000
Property	8,534	8,202
Plant and equipment	2,447	2,065
Infrastructure	40,108	37,019
Total depreciation	51,089	47,286

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

4.4 Amortisation – intangible assets

	2024 \$'000	2023 \$'000
Intangible assets – software	71	371
Total Amortisation – intangible assets	71	371

4.5 Depreciation – right of use assets

	2024 \$'000	2023 \$'000
Property	554	516
Vehicles	308	308
Plant and equipment	101	102
Total depreciation – right of use assets	963	926

4.6 Allowance for impairment losses

	2024 \$'000	2023 \$'000
Infringements debtors	2,424	2,317
Other debtors	285	702
Total allowance for impairment losses	2,709	3,019

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	(9,372)	(6,353)
New allowances recognised during the year	(2,709)	(3,019)
Amounts already allowed for and written off as uncollectible	1,886	–
Balance at end of year	(10,195)	(9,372)

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.

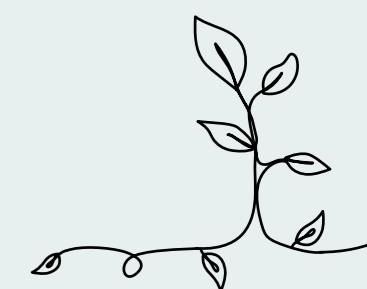
4.7 Borrowing costs

	2024 \$'000	2023 \$'000
Interest – Borrowings	118	192
Total borrowing costs	118	192

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

	2024 \$'000	2023 \$'000
Interest – Lease liabilities	150	91
Total finance costs	150	91



4.9 Other expenses

	2024 \$'000	2023 \$'000
Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	79	74
Auditors' remuneration – Internal Audit	181	134
Contributions		
Grants to community	2,420	3,389
Yarra Plenty Regional Library contributions	5,782	5,202
Insurance premiums	2,406	1,827
Utilities	3,500	3,542
Others	2,276	1,604
Total other expenses	16,644	15,772

Note 5 Investing in and financing our operations

5.1 Financial assets

	2024 \$'000	2023 \$'000
(a) Cash and cash equivalents		
Cash on hand	4	4
Cash at bank	872	1,074
Term deposits	25,720	50,095
Total cash and cash equivalents	26,596	51,173
(b) Other financial assets		
Current		
Term deposits	265,000	250,000
Total current other financial assets	265,000	250,000
Non-current		
Term deposits	50,000	–
Total non-current other financial assets	50,000	–
Total other financial assets	315,000	250,000
Total cash and cash equivalents and other financial assets	341,596	301,173

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.

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.)

	2024 \$'000	2023 \$'000
(c) Trade and other receivables		
Current		
Statutory receivables		
Rates debtors	40,502	27,863
Infringement debtors	13,748	6,527
Allowance for expected credit loss – infringements	(8,721)	(6,299)
Net GST receivable	3,841	2,757
Non statutory receivables		
Other debtors	7,622	12,894
Allowance for expected credit loss – other debtors	(1,474)	(3,073)
Total current trade and other receivables	55,518	40,669

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

(d) Ageing of Receivables

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

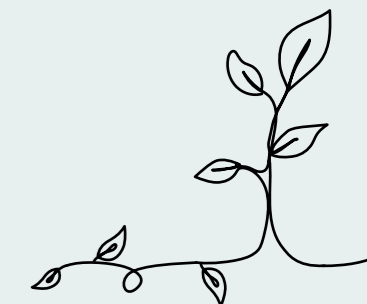
Current (not yet due)	3,788	3,785
Past due by up to 30 days	855	502
Past due between 31 and 180 days	768	2,403
Past due between 181 and 365 days	737	3,575
Past due by more than 1 year	1,474	2,629
Total trade and other receivables	7,622	12,894

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$10.2m (2023: \$9.4m) were impaired. The amount of the allowance raised against these debtors was \$1.5m (2023: \$3.0m). 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	943
Past due between 181 and 365 days	951	951
Past due by more than 1 year	8,301	7,478
Total trade and other receivables	10,195	9,372



5.2 Non-financial assets

	2024 \$'000	2023 \$'000
(a) Inventories		
Fuels	79	75
Depot workshop items and signs	–	31
Total inventories	79	106
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	5,151	2,714
Prepayments	2,069	1,679
Other	360	1,844
Total other assets	7,580	6,237
(c) Other financial assets		
Shares in Procurement Australasia Ltd	22	22
Total other financial assets	22	22
(d) Intangible assets		
Software	208	279
Total intangible assets	208	279
	Software \$'000	Total \$'000
Gross carrying amount		
Balance at 1 July 2023	1,199	1,199
Balance at 30 June 2024	1,199	1,199
Accumulated amortisation and impairment		
Balance at 1 July 2023	920	920
Amortisation expense	71	71
Balance at 30 June 2024	991	991
Net book value at 30 June 2024	208	208

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, trust funds and deposits and contract and other liabilities

	2024 \$'000	2023 \$'000
(a) Trade and other payables		
Current		
Non-statutory payables		
Trade payables	27,165	16,552
Accrued expenses	2,369	6,327
Other	6,399	951
Total current trade and other payables	35,933	23,830
(b) Trust funds and deposits		
Current		
Refundable deposits	13,420	10,342
Fire services property levy	28,958	18,814
Retention amounts	773	494
Other refundable deposits	7,449	2,790
Total current trust funds and deposits	50,600	32,440
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance – operating	7,790	9,553
Grants received in advance – capital	10,858	10,901
Other	2,252	5,088
Total contract liabilities	20,900	25,542

Trust funds and deposits

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.

Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of grants received in advance and ticket sales income received in advance and deferred. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

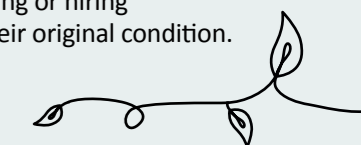
Purpose and nature of items

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 elapsing 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.



5.4 Interest-bearing liabilities

	2024 \$'000	2023 \$'000
Current		
Borrowings – secured	–	907
Treasury Corporation of Victoria borrowings – secured	1,567	1,542
	1,567	2,449
Non-current		
Treasury Corporation of Victoria borrowings – secured	7,624	9,191
	7,624	9,191
Total	9,191	11,640

Borrowings are secured by a mortgage over the general rates and charges of Council.

(a) The maturity profile for Council's borrowings is:

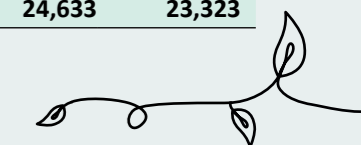
Not later than one year	1,567	2,449
Later than one year and not later than five years	6,007	6,520
Later than five years	1,617	2,671
	9,191	11,640

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

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

5.5 Provisions

	Annual leave \$'000	Long service leave \$'000	Other \$'000	Total \$'000
2024				
Balance at beginning of the financial year	8,322	13,801	1,200	23,323
Additional provisions	7,194	406	2,775	10,375
Amounts used	(6,548)	(2,192)	(2,800)	(11,540)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	–	2,358	117	2,475
Balance at the end of the financial year	8,968	14,373	1,292	24,633
Provisions – current	8,968	12,306	904	22,178
Provisions – non-current	–	2,067	388	2,455
2023				
Balance at beginning of the financial year	7,990	12,930	1,288	22,208
Additional provisions	6,354	2,583	1,776	10,713
Amounts used	(6,022)	(2,060)	(2,112)	(10,194)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	–	348	248	596
Balance at the end of the financial year	8,322	13,801	1,200	23,323
Provisions – current	8,322	12,484	866	21,672
Provisions – non-current	–	1,317	334	1,651
			2024 \$'000	2023 \$'000
(a) Employee provisions				
Current provisions expected to be wholly settled within 12 months				
Annual leave			6,564	6,092
Long service leave			1,903	1,272
Other			129	120
			8,596	7,484
Current provisions expected to be wholly settled after 12 months				
Annual leave			2,404	2,231
Long service leave			10,403	11,211
Other			775	746
			13,582	14,188
Total current employee provisions			22,178	21,672
Non-current				
Long service leave			2,067	1,317
Other			388	334
Total non-current employee provisions			2,455	1,651
Aggregate carrying amount of employee				
Current			22,178	21,672
Non-current			2,455	1,651
Total aggregate carrying amount of employee provisions			24,633	23,323



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.

Other

Other provisions represent the liability for both time in lieu (TIL) and sick leave (SL). A current liability for TIL is recognised because Council does not have an unconditional right to defer settlement of the liability. Liabilities for TIL are measured at nominal value because Council expects to wholly settle the liability within 12 months. Unconditional SL is disclosed as a current liability as Council does not have an unconditional right to defer settlement. Unconditional SL 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 SL 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	4.30%	4.03%
Weighted average increase in employee costs	2.50%	2.80%

5.6 Financing arrangements

Council has the following funding arrangements in place as at 30 June 2024.

	2024 \$'000	2023 \$'000
Bank overdraft	200	200
Credit card facilities	251	255
Total facilities	451	455
Used facilities	(70)	(54)
Unused facilities	381	401
Approved borrowing limit	37,225	22,512

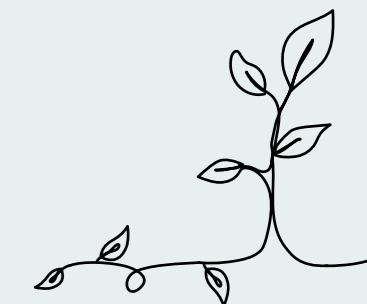
While Council has a borrowing limit as approved by the Treasurer of Victoria which represents the total amount that can be financed from the Treasury Corporation of Victoria (TCV). Under the Local Government Act 2020, Council cannot borrow money unless the proposed borrowings are included in the budget or a revised budget. The inclusion of proposed borrowings in a budget or revised budget signals the intent to borrow of which Council did not have any for 2022-23 and 2023-24.

5.7 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.

a) Commitments for expenditure

	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
2024					
Operating					
Building maintenance	18,218	15,019	30,468	–	63,705
Consultancy	734	544	260	–	1,538
Health	1,150	79	14	–	1,243
Information technology and systems	4,114	1,187	36	–	5,337
Infrastructure	–	–	–	–	–
Leisure	–	–	–	–	–
Other	9,201	6,432	15,635	7,460	38,728
Parks maintenance	23,875	23,506	78,100	33,063	158,544
Renewable power	3,471	3,471	11,455	2,340	20,737
Transport and local laws	7,226	1,025	202	–	8,453
Waste and recycling	11,664	11,151	25,510	4,241	52,566
Total	79,653	62,414	161,680	47,104	350,851
Capital					
Building works	22,714	9,393	1,590	–	33,697
Consultancy	341	–	–	–	341
Information technology and systems	–	–	–	–	–
Other	2,098	60	–	–	2,158
Parks works	11,842	–	–	–	11,842
Roads	18,980	1,691	–	–	20,671
Transport and local laws	7,852	–	–	–	7,852
Total	63,827	11,144	1,590	–	76,561



5.7 Commitments (cont.)

a) Commitments for expenditure

	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
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
Consultancy	–	–	–	–	–
Information technology and systems	170	–	–	–	170
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

(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:

	2024 \$'000	2023 \$'000
Not later than one year	719	719
Later than one year and not later than five years	1,792	1,871
Later than five years	875	1,308
	3,386	3,898

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.

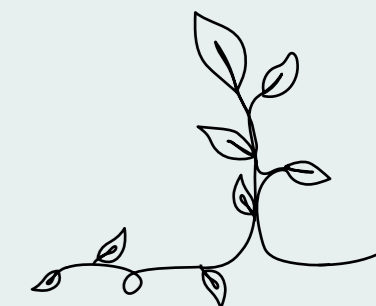
The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an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

	Property \$'000	Vehicle \$'000	Plant and equipment \$'000	Total \$'000
Right-of-Use Assets				
Balance at 1 July 2023	706	1,538	168	2,412
Additions	1,790	–	–	1,790
Amortisation charge	(554)	(308)	(101)	(963)
Balance at 30 June 2024	1,942	1,230	67	3,239

	2024 \$'000	2023 \$'000

Lease Liabilities

Maturity analysis – contractual undiscounted cash flows

Less than one year	998	662
One to five years	2,448	1,811
More than five years	498	525
Total undiscounted lease liabilities as at 30 June 2024	3,944	2,998

Lease liabilities included in the Balance Sheet at 30 June 2024:

Current	881	588
Non-current	2,464	1,880
Total lease liabilities	3,345	2,468

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	47	75
Total	47	75

Variable lease payments (not included in measurement of lease liabilities)

Note 6 Assets we manage

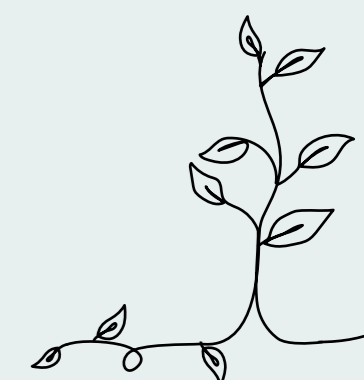
6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write off \$'000	Transfers \$'000	Carrying amount 30 June 2024 \$'000
Property	1,956,927	8,298	53,131	57,208	(8,534)	–	(1,822)	24,737	2,089,945
Plant and equipment	13,272	2,438	–	(30)	(2,445)	(118)	–	–	13,117
Infrastructure	2,340,022	14,015	54,334	232,157	(40,110)	–	(2,212)	14,498	2,612,704
Work in progress	56,061	50,419	–	–	–	–	–	(39,235)	67,245
Total	4,366,282	75,170	107,465	289,335	(51,089)	(118)	(4,034)	–	4,783,011

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Reclassification \$'000	Transfers \$'000	Closing WIP \$'000
Property	28,268	12,094	445	(24,737)	16,070
Plant and equipment	672	2,513	(445)	–	2,740
Infrastructure	27,121	35,812	–	(14,498)	48,435
Total	56,061	50,419	–	(39,235)	67,245



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 2023	1,643,879	3,080	729	1,647,688	538,868	538,868	28,268	2,214,824
Accumulated depreciation at 1 July 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

Movements in fair value

Additions	4,902	–	–	4,902	3,396	3,396	12,094	20,392
Contributions	53,131	–	–	53,131	–	–	–	53,131
Revaluation	(19,974)	(12)	–	(19,986)	(60,029)	(60,029)	–	(80,015)
Write-off	(1,650)	–	–	(1,650)	(440)	(440)	–	(2,090)
Disposal	–	–	–	–	–	–	–	–
Transfers	3,000	–	–	3,000	21,737	21,737	(24,292)	445
	39,409	(12)	–	39,397	(35,336)	(35,336)	(12,198)	(8,137)

Movements in accumulated depreciation

Depreciation and amortisation	–	–	–	–	(8,534)	(8,534)	–	(8,534)
Accumulated depreciation of disposals	–	–	–	–	–	–	–	–
Revaluation increments/ (decrements)	–	–	–	–	137,223	137,223	–	137,223
	–	–	–	–	128,957	128,957	–	128,957

At fair value 30 June 2024	1,683,288	3,068	729	1,687,085	503,532	503,532	16,070	2,206,687
Accumulated depreciation at 30 June 2024	–	–	–	–	(100,672)	(100,672)	–	(100,672)
	1,683,288	3,068	729	1,687,085	402,860	402,860	16,070	2,106,015

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 2023	16,765	15,731	4,413	672	37,581
Accumulated depreciation at 1 July 2023	(11,119)	(12,518)	–	–	(23,637)
	5,646	3,213	4,413	672	13,944

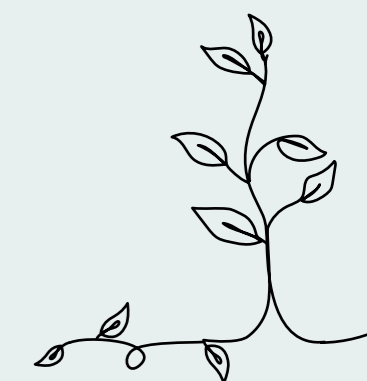
Movements in fair value

Additions	1,824	614	–	2,513	4,951
Revaluation	–	–	–	–	–
Write off	–	–	–	–	–
Disposal	(1,338)	–	–	–	(1,338)
Transfers	(6)	6	–	(445)	(445)
	480	620	–	2,068	3,168

Movements in accumulated depreciation

Depreciation and amortisation	(1,556)	(889)	–	–	(2,445)
Accumulated depreciation of disposals	1,220	–	–	–	1,220
Revaluation increments/ (decrements)	(30)	–	–	–	(30)
Transfers	6	(6)	–	–	–
	(360)	(895)	–	–	(1,255)

At fair value 30 June 2024	17,245	16,351	4,413	2,740	40,749
Accumulated depreciation at 30 June 2024	(11,479)	(13,413)	–	–	(24,892)
	5,766	2,938	4,413	2,740	15,857



6.1 Property, infrastructure, plant and equipment (cont.)

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Telecommunication Conduits \$'000	Drainage \$'000	Public Lighting \$'000	Parks open spaces and streetscapes \$'000	Work In Progress \$'000	Total Infrastructure \$'000
At fair value 1 July 2023	1,901,489	23,230	28,923	685,955	30,870	384,439	27,121	3,082,027
Accumulated depreciation at 1 July 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

Movements in fair value

Additions	6,682	–	–	1,039	45	6,249	35,812	49,827
Contributions	44,074	–	–	4,758	57	5,571	–	54,460
Revaluation	160,587	117,398	2,719	65,270	1,292	38,162	–	385,428
Write-off	(3,212)	(1,337)	–	(5)	–	(175)	–	(4,729)
Disposal	–	–	–	–	–	–	–	–
Transfers	11,970	6,120	–	–	–	(3,592)	(14,498)	–
	220,101	122,181	2,719	71,062	1,394	46,215	21,314	484,986

Movements in accumulated depreciation

Depreciation and amortisation	(15,951)	(281)	(581)	(6,906)	(1,367)	(15,024)	–	(40,110)
Accumulated Depreciation on Contributed Assets	(22)	–	–	(11)	–	(93)	–	(126)
Accumulated depreciation of write off	1,665	822	–	1	–	29	–	2,517
Revaluation increments/ (decrements)	(61,524)	(59,992)	(859)	(14,706)	(924)	(15,266)	–	(153,271)
Transfers	–	(1,913)	–	–	–	1,913	–	–
	(75,832)	(61,364)	(1,440)	(21,622)	(2,291)	(28,441)	–	(190,990)

At fair value 30 June 2024	2,121,590	145,411	31,642	757,017	32,264	430,654	48,435	3,567,013
Accumulated depreciation at 30 June 2024	(460,107)	(70,006)	(10,000)	(171,130)	(23,087)	(171,544)	–	(905,874)
	1,661,483	75,405	21,642	585,887	9,177	259,110	48,435	2,661,139

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 Council policy.

	Depreciation Period*	Threshold Limit \$'000
--	-------------------------	------------------------------

Asset recognition thresholds and depreciation periods

Land & land improvements

land	–	–
land improvements	100 years	–

Buildings

buildings	20 – 150 years*	5
building and leasehold improvements	50 years	5

Plant and Equipment

fixtures, fittings and furniture	5 – 10 years	5
plant, machinery and equipment	3 – 10 years	5
computers and telecommunications	3 years	5
leased plant and equipment	Contract terms	10

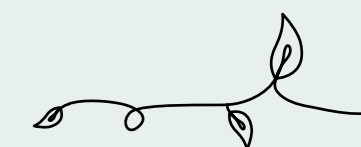
Infrastructure

roads – pavements	50-120 years	5
roads – surface	30 years	5
parks, open spaces and streetscapes	10 – 80 years	5
off street car parks	30 – 120 years	5
bridges – deck	15 – 100 years	5
footpaths and cycleways	20 – 100 years	5
drainage	100 years	5
light pole and lanterns	20 years	5
conduits and pits	50 years	5
Intangible assets	10 years	–

* Council has conducted a thorough assessment of the depreciation period during year and adjusted depreciation period to align with asset consumption, usage patterns and benchmarked against industry standards and other comparable growth Councils in line with the current condition assessments however the impact to the current and future reporting periods is not material.

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, APV valuers and asset management and 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. A full revaluation was conducted in the current year. These valuations have been carried out in accordance with Australian Accounting Standard AASB13 'Fair Value Measurement', AASB 116 'Property, Plant and Equipment' and Australian Accounting Standard AASB 136 'Impairment of Assets'.

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Types of valuation
Non-specialised land	–	3,068	–	Jun-24	Full
Specialised land and land under roads	–	–	1,684,017	Jun-24	Full
Specialised buildings	–	–	402,860	Jun-24	Full
Total	–	3,068	2,086,877		

6.1 Property, infrastructure, plant and equipment (cont.)

Valuation of infrastructure

Valuation of infrastructure assets has been determined based on a combination of either a comprehensive revaluation or indexation. The date and type of the current valuation is detailed in the following table. An independent condition audit was undertaken on both the Roads and Bridges asset category, which was conducted by external consultants, Infrastructure Management Group and JJ Ryan & Associates.

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 2024 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Types of valuation
Roads	–	–	1,661,483	Jun-24	Full
Bridges	–	–	75,405	Jun-24	Full
Drainage	–	–	585,887	Jun-24	Indexed
Public lighting	–	–	9,177	Jun-24	Indexed
Telecommunication Conduits	–	–	21,642	Jun-24	Indexed
Parks, open space and streetscapes	–	–	259,110	Jun-24	Indexed
Total	–	–	2,612,704		

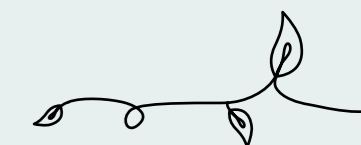
Description of significant unobservable inputs into level 3 valuations

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 \$13,100 per square metre. Refer to note 8.4 for further information relating to Fair value measurement.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$420 to \$20,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 20 years to 150 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 current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 120 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.

	2024 \$'000	2023 \$'000
Reconciliation of specialised land		
Land under roads	729	729
Parks and reserve	1,683,288	1,643,879
Total specialised land	1,684,017	1,644,608



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 37.91% (2022-23 37.81%) share of the net assets from their draft financial statements for the year ended 30 June 2024 has been treated as an investment in the Balance Sheet, with an increase in the investment for the reporting period of \$0.03 million (decrease of \$0.20 million for 2022-23), which is accounted for using the equity method and shown in the Comprehensive Income Statement.

	2024 \$'000	2023 \$'000
Investments in associates		
Investments in associates accounted for by the equity method are:		
Yarra Plenty Regional Library Service (Incorporated)	2,926	2,893
Fair value of Council's investment in Yarra Plenty Regional Library (Incorporated)	2,926	2,893
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	2,471	3,008
Reported surplus(deficit) for year	66	(537)
Council's share of accumulated surplus(deficit) at end of year	2,537	2,471
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,893	3,096
Share of net assets	33	(203)
Carrying value of investment at end of year	2,926	2,893
Council's share of expenditure commitments		
Operating commitments	844	472
Council's share of expenditure commitments	320	178

Council's share of contingent liabilities and contingent assets

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.

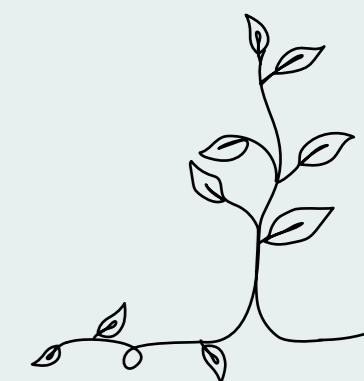
(b) Key Management Personnel

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

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 Christian Zahra AM
CEO and Executive Leadership team	Mr Craig Lloyd – Chief Executive Officer
	Ms Sarah Renner – Director Customer and Corporate Services
	Ms Agata Chmielewski – Director Community Wellbeing
	Ms Debbie Wood – Director Infrastructure and Environment
	Ms Emma Appleton – Director Planning and Development (15 August 2023)
	Mr Frank Joyce – Executive Manager Strategy & Insights (1 July 2023 – 26 January 2024)
	Ms Janine Morgan – Executive Manager Public Affairs
	Ms Jacinta Stevens – Executive Manager Office of Council & CEO (24 July 2023)

	2024 No.	2023 No.
Total Number of Administrators	3	3
Total of Chief Executive Officer and other Key Management Personnel	8	8
Total Number of Key Management Personnel	11	11



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.

	2024 \$'000	2023 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	2,861	2,692
Other long-term employee benefits	38	56
Post-employment benefits	300	269
Total	3,199	3,017

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

Income Range	2024 No.	2023 No.
\$80,000 – \$89,999	1	1
\$130,000 – \$139,999	1	1
\$160,000 – \$169,999	1	1
\$240,000 – \$249,999	2	2
\$280,000 – \$289,999	1	1
\$300,000 – \$309,999	1	1
\$320,000 – \$329,999	2	2
\$340,000 – \$349,999	1	1
\$390,000 – \$399,999	1	1
	11	11

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 \$170,000 and who report directly to a member of the KMP.*

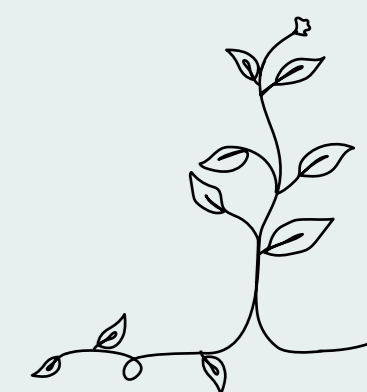
	2024 \$'000	2023 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	5,139	4,791
Other long-term employee benefits	22	325
Post-employment benefits	530	466
Total	5,691	5,582

The number of other senior staff are shown below in their relevant income bands:

Income Range	2024 No.	2023 No.
<\$170,000	8	13
\$170,000 – \$179,999	1	4
\$180,000 – \$189,999	2	5
\$190,000 – \$199,999	3	4
\$200,000 – \$209,999	5	1
\$210,000 – \$219,999	5	2
\$220,000 – \$229,999	2	3
\$230,000 – \$239,999	2	–
\$240,000 – \$249,999	1	–
	29	32

	2024 \$'000	2023 \$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	5,691	5,582

* 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.

	2024 \$'000	2023 \$'000
Expenditure		
Council library contributions paid to the Yarra Plenty Regional Library	5,782	5,202
Total related party expenditure	5,782	5,202
Income		
Fees for premises used received from the Yarra Plenty Regional Library	10	–
Fuel and motor vehicles repairs	22	14
Total related party income	32	14

(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 \$177,500.

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 not provided any guarantees to support the activities of any external 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 2024 reporting period. Council assesses the impact of these new standards.

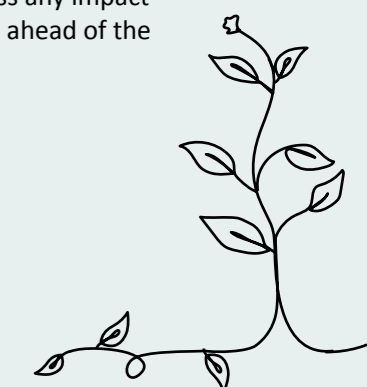
In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13. Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants.

AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement.

The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.



8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and TCV borrowings.

Details of the material accounting policy information 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 the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of 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 63% 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 allowance 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% and -0.50% in market interest rates (AUD) from year-end rates of 4.35%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

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.

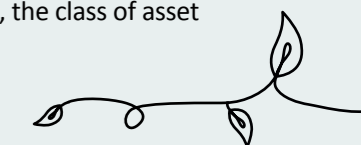
For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

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
Land	1 Year
Buildings	1 Year
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 increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense.

Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within classes of assets, revaluation increases and decreases 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

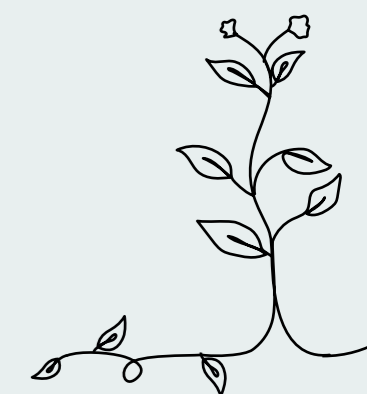
9.1 Reserves

Council at the end of the reporting period held the following reserve balances:

	2024 \$'000	2023 \$'000
Summary		
Asset revaluation reserves	1,744,419	1,455,084
Asset replacement reserve	75,793	79,638
Asset development reserve	181,548	142,281
	2,001,760	1,677,003

a) Asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
2024			
Property			
Land and land improvements	983,608	(19,986)	963,622
Buildings	103,784	77,194	180,978
	1,087,392	57,208	1,144,600
Plant and equipment			
Plant machinery and equipment	(59)	(30)	(89)
Fixtures fittings and furniture	(1,087)	–	(1,087)
Artworks	2,979	–	2,979
	1,833	(30)	1,803
Infrastructure			
Roads	225,516	99,063	324,579
Bridges	(3,864)	57,406	53,542
Drainage	85,788	50,564	136,352
Telecommunication Conduits	1,541	1,860	3,401
Public Lighting	467	368	835
Parks, open space and streetscapes	56,411	22,896	79,307
	365,859	232,157	598,016
Total asset revaluation reserves	1,455,084	289,335	1,744,419



9.1 Reserves (cont.)

a) Asset revaluation reserves (cont.)

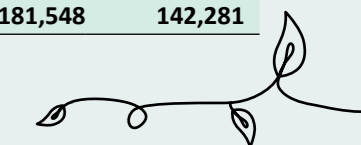
	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
2023			
Property			
Land and land improvements	1,097,911	(114,303)	983,608
Buildings	112,681	(8,897)	103,784
	1,210,592	(123,200)	1,087,392
Plant and equipment			
Plant machinery and equipment	(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

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
2024				
Asset replacement reserve	79,638	3,862	(7,707)	75,793
Asset development reserve	142,281	61,332	(22,065)	181,548
Total Other reserves	221,919	65,194	(29,772)	257,341
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
			2024	2023
			\$'000	\$'000
Asset replacement reserve				
Strategic properties reserve			4,819	4,819
Non standard street lighting contribution			3,901	3,901
Synthetic turf replacement reserve			1,880	1,880
Traffic lights construction			943	943
Purchase of Lutheran Church and Cemetery			380	380
Technology improvement fund reserve			946	5,264
LASF defined benefit plan liability			3,739	3,739
Strategic investment reserve			26,756	28,914
Transport infrastructure reserve			28	28
Waste reserve			3,955	4,270
Native vegetation offset site maintenance			1,317	1,572
Aboriginal Gathering Place			6,000	6,000
Strategic operation reserve			4,516	3,196
Regional Aquatic and Sports reserve			14,283	14,283
Resilience and Emergency Management			449	449
Plant replacement			1,221	–
Community Grants reserve			660	–
			75,793	79,638
Asset development reserve				
Parklands contribution			12,832	10,153
Developer contribution plan (DCP) reserves			164,023	119,134
Planning permit drainage levy			2,361	10,641
Net gain compensation			1,562	1,587
Plenty road duplication			84	80
Street tree contributions reserve			686	686
			181,548	142,281



9.1 Reserves (cont.)

Purpose of Reserves**Asset replacement reserve**

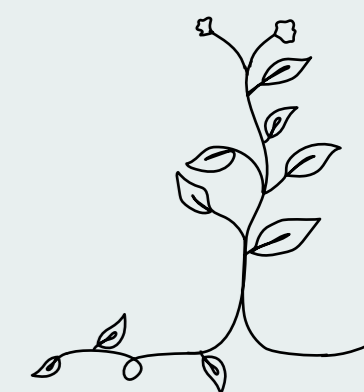
Strategic properties reserve	Accumulate funds for land purchases and asset development as determined by Council.
Non standard street lighting contribution	Maintain non-standard lights for agreed period.
Synthetic turf replacement reserve	Enable replacement of Synthetic Turf Pitches at designated locations.
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.
Plant replacement	Enable funding to support the replacement of Council's plant and fleet
Community Grants reserve	Funding to foster community connection, well-being, vibrant events, and provide tangible support for local volunteers

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)

	2024 \$'000	2023 \$'000
Surplus/(deficit) for the year	159,412	133,629
<i>Non cash adjustments:</i>		
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(945)	(605)
Share of net (profit)/loss of associate and joint ventures	(33)	203
Loss on Write-off of property, infrastructure, plant and equipment	4,034	9,730
Depreciation and amortisation	52,123	48,583
Contributions – Non-monetary assets	(107,465)	(100,656)
Finance costs	118	192
Finance costs – leases	150	91
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(15,672)	(11,924)
(Increase)/decrease in prepayments	(390)	425
Increase/(decrease) in trade and other payables	7,461	3,836
Increase/(decrease) in trust funds	18,160	(1,880)
(Increase)/decrease in inventories	27	20
Increase/(decrease) in provisions	2,133	4,134
(Increase)/decrease in other assets	(953)	(3,017)
Net cash provided by/(used in) operating activities	118,160	82,761



9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Accumulation

The Fund’s accumulation category, Vision MySuper/ Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

Defined Benefit

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

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

As a result, the level of participation of the 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 for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%.

Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.8% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category’s funding arrangements from prior years.

9.3 Superannuation (cont.)

Employer contributions

(a) Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund’s Defined Benefit category at rates determined by the Fund’s Trustee.

For the year ended 30 June 2024, this rate was 11.0% of members’ salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category’s VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring.

The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

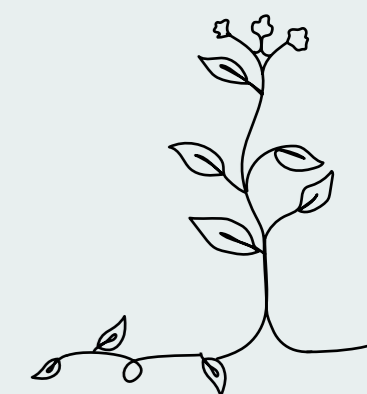
In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund’s participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre 1 July 1993 and post 30 June 1993 service liabilities of the Fund’s Defined Benefit category, together with the employer’s payroll at 30 June 1993 and at the date the shortfall has been calculated.

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 2023 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2023 (Triennial) \$m	2022 (Interim) \$m
A VBI Surplus	84.7	44.6
A total service liability surplus	123.6	105.8
A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024. The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns	5.6% pa
Salary information	3.5% pa
Price inflation (CPI)	2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 2020 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

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

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision super	Defined benefit	11.0% (2023:10.5%)	124	240
Vision super	Accumulation fund	11.0% (2023:10.5%)	10,702	9,132

There were \$483,008 in contributions outstanding to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$177,500.

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2023-24 year.



Glossary

Term	Definition
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 ten 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

Term	Definition
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
Sustainability	is the practice of ensuring that resources and the environment are used and maintained in a way that protects it for future generations



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**City of
Whittlesea**

COUNCIL OFFICES

Civic Centre

25 Ferres Boulevard
South Morang VIC 3752

Opening hours

Monday – Friday, 8.30am-5pm

Whittlesea Services Hub

63 Church Street,
Whittlesea VIC 3752

Opening hours

Monday – Friday, 9.30am-5pm

Telephone 03 9217 2170

National Relay Service 133 677

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