



Melton City Council Annual Report 2021/22

A vibrant,
safe and
liveable City
accessible
to all

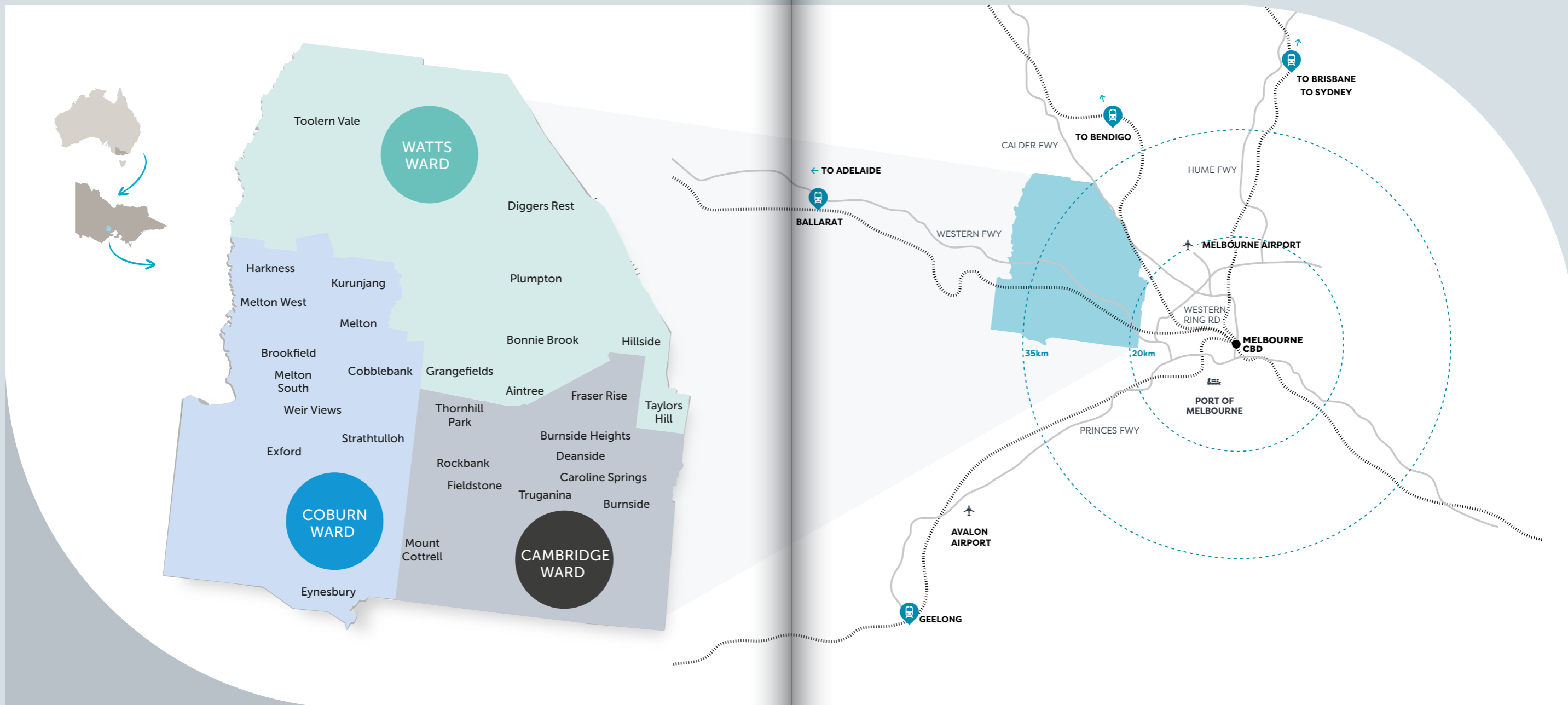




Melton City Council acknowledges Aboriginal and/or Torres Strait Islander peoples living and working in Melton. Council recognises the people of the Kulin Nations as the original custodians of the land now known as City of Melton. On behalf of the municipality, Council pays respect to their Elders, past, present and future.

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Where is the City of Melton?

Our offices

Melton Civic Centre
232 High Street, Melton
Victoria 3337

**Melton Library
and Learning Hub**
31 McKenzie Street, Melton

**Caroline Springs Library
and Learning Hub**
193 Caroline Springs
Boulevard, Caroline Springs

melton.vic.gov.au

Business Hours
8.30am – 5pm,
Monday to Friday

Phone Number
03 9747 7200

Postal Address
PO Box 21 Melton
Victoria 3337
ABN 22 862 073 889

City of Melton

The top five countries of birth (other than Australia)

India, Philippines, New Zealand, Vietnam and England¹

The top five languages spoken at home (other than English)

Punjabi, Vietnamese, Arabic, Hindi and Tagalog²

There are an average of **42 families moving in**, and **49 babies being born** in the City of Melton every week.

The 2022 population forecast for City of Melton is 216,389 and is forecast to grow to 450,823 by 2051³.

216,389 → 450,823

The City of Melton **increased by 6,709** people at 3.9 per cent from 2020-2021, which is slightly lower than the growth in 2019-2020 (4.6 per cent) however remains the second fastest growing municipality in Victoria, behind the Surf Coast Shire (4.4 per cent)⁴.

Rockbank - Mount Cottrell area retains Australia's second highest growth rate, **growing by 34 percent**, and Victoria's first highest growth rate⁵.

As of 30 June 2022, Melton City Council had **77,129 rateable properties**

Distribution of population growth within the City of Melton during 2021 - 2022:



Melton South increased by 2,244 people or 6.7 per cent



Rockbank - Mount Cottrell increased by 3,904 people or 34.3 per cent



Hillside increased by 1,264 people or 4.9 per cent.⁶

Business / Employment

More than **11,450** local businesses⁷

More than **35,123** local jobs⁸

More than **82,846** employed residents⁹

48.9 per cent of the local workers are **male** and 51.1 per cent are **female**¹⁰

One in three local workers have been born overseas¹¹



¹ www.abs.gov.au/census/find-census-data/quickstats/2021/LGA24650

² www.abs.gov.au/census/find-census-data/quickstats/2021/LGA24650

³ <https://forecast.id.com.au/melton/about-forecast-areas#:-:text=The%202022%20population%20forecast%20for,grow%20to%20450%2C823%20by%202051.&text=The%20City%20of%20Melton%20is,west%20of%20the%20Melbourne%20GPO.>

⁴ <https://www.melton.vic.gov.au/Council/About-the-City/Demographics/Growth-statistics>

⁵ <https://www.abs.gov.au/statistics/people/population/regional-population/latest-release#data-download>

⁶ <https://www.abs.gov.au/statistics/people/population/regional-population/latest-release#data-download>

⁷ <https://economy.id.com.au/melton>

⁸ <https://economy.id.com.au/melton>

⁹ <https://economy.id.com.au/melton>

¹⁰ <https://economy.id.com.au/melton/workers-key-statistics>

¹¹ <https://economy.id.com.au/melton/workers-key-statistics>

Welcome and Introduction



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Welcome

Welcome to Melton City Council's 2021/2022 Annual Report. Council is committed to transparent reporting and accountability to the community.



This Annual Report provides the City of Melton community with information pertaining to the Melton City Council and Wellbeing Plan's operations and performance during the financial year and meets all obligations under Sections 98, 99 and 100 of the Local Government Act 2020 (Vic), Local Government Planning and Reporting Regulations 2020, Public Health and Wellbeing Act 2008 and Public Health and Wellbeing Regulations 2019.

Vision

A vibrant, safe and liveable City accessible to all

Melton City Council & Wellbeing Plan Themes

Theme 1

A safe City that is socially and culturally connected

Theme 2

A vibrant and healthy natural and built environment

Theme 3

A fast growing, innovative and well-planned City

Theme 4

A City that promotes greater education and employment

Theme 5

A community that is actively engaged in the City

Theme 6

A high performing organisation that demonstrates civic leadership and organisational excellence

Our Values

Our values are an important expression of who we are as an organisation, introducing an ethical framework to the way we do business and engage with our communities. We are Vibrant MELTON:



Motivate

We are motivated by:

- our essential responsibility to strive and to deliver the best possible outcomes for community
- creativity, innovation and co-design approaches, with people at the heart of everything we do
- our commitment to continuous improvement
- our ability to maximise our time and resources
- the pride we take in our work and the quality of our outcomes.

Empower

We are empowered to:

- involve others in solving problems, making decisions, and celebrate success
- encourage and recognise the contributions of others
- build capacity of staff and community
- take responsibility and be accountable for our decisions and actions
- be curious, think differently and try new things.

Lead

We lead by:

- demonstrating our Vibrant MELTON Values
- embracing challenges and seeking to understand the drivers of future change
- encouraging creativity, innovation, design thinking and continuous improvement
- welcoming new ideas and ways of working from all levels of the organisation and community.

Trust

We build trust by:

- demonstrating kindness, respecting all people and valuing differences
- learning from other's experiences and perspectives
- dealing with others fairly and equitably by actively listening and responding appropriately
- taking responsibility to follow through on the commitments we make.

Open

We demonstrate openness and integrity by:

- creating an environment that fosters honest communication
- collaborating with community and partners to achieve outcomes
- developing clear plans, policies and procedures and consistently applying them
- being transparent, accessible and providing relevant and timely feedback.

Nurture

We nurture by:

- supporting growth and learning to achieve organisational and community goals
- being responsible for the way we treat others, and the natural environment
- encouraging a sense of belonging by sharing knowledge and actively supporting colleagues and community
- enriching the wellbeing and needs of current and future communities
- recognising people and projects that exceed expectations, celebrating achievements individually and together.

Message from the Mayor

It gives me great pleasure to present Melton City Council's 2021/2022 Annual Report.

Once again, the 2021/2022 financial year has challenged our Council to innovate and adapt so we could continue to deliver quality support services and programs for residents of all ages and abilities.

Council's tireless advocacy for our community paid off in 2021/2022. After Council fiercely campaigned to keep the West Gate Tunnel soil out of the City of Melton, we were relieved that Melbourne Regional Landfill in Ravenhall was not selected as the preferred site by Transurban.

In July 2021, the Victorian Government announced that land at Ferris Road, Cobblebank had been selected as the site for a new 24-hour hospital. Then, in May 2022 we were thrilled when the Victorian Government allocated more than \$900 million in its 2022/2023 budget to build the hospital. We continue to advocate for the timely delivery of the hospital.

Following the launch of our Fix Our Roads campaign in April, we secured an Australian Government commitment towards a Western Highway business case and a Victorian Government budget allocation to duplicate part of Melton Highway, and we continue to advocate for key road upgrades.

Over the year, we also delivered a significant capital works program including community centres, playgrounds, recreation facilities and important road upgrades to help make the City of Melton an even better place to live and raise a family.

Highlights include the completion of the six-court Cobblebank Indoor Stadium, reconstruction of Exford Road Melton South, Hillside Recreation Reserve Pavilion extension, Burnside Heights Oval rebuild, Brookside Pavilion extension, the new MacPherson Park Soccer Pavilion, Arnolds Creek Community Centre extension, Brookside Reserve and Springside Recreation Reserve synthetic replacement.

These exciting projects and initiatives complement more than 120 community services Council offers our residents in areas like family and children's services, social support for seniors, and programs for teens.

After a rigorous recruitment process, Council was delighted to appoint Roslyn Wai as the new CEO for the City of Melton. Roslyn brings to Melton City Council more than 30 years' experience working across local government, water, tertiary education and media. Since she commenced her role with us in January, Roslyn has demonstrated that she is a skilled leader with a strong organisational focus and passionate commitment to our community.

As part of our plan towards a zero net carbon emissions target by 2040, we installed more than 3,000 solar panels on key Council buildings during 2021/2022. Under the project, 850kw of solar panels have been installed at nine top energy consuming sites across the city including the Melton Waves Leisure Centre, Caroline Springs Library and Melton Civic Centre.

In February 2022, Council installed electric vehicle chargers at Cobblebank Stadium. The chargers are free for the public to use and are powered by solar power on the Cobblebank Stadium and a 100 per cent renewable electricity contract.

At the same time, Council signed up for an alternate waste solution which will divert about 50,000 tonnes of household waste from landfill and convert it into a steam that will generate electricity.

In June 2022, Council endorsed a strategy that prioritises all abilities and all ages across the City of Melton. The strategy focuses on three key areas: feeling accepted and included; infrastructure and access, and; spaces, places and involvement. The strategy will enable us to put an accessibility lens over our new and existing infrastructure and services and provide opportunities for participation for people of all abilities and all ages.

We've also been busy this year welcoming our newest Australian Citizens. In-person ceremonies were put on hold during the pandemic so we're thrilled to be able to host these special events again to welcome our newest citizens. In the last 12 months, and so far in 2022, we have conferred 2,033 new citizens!

As always, the wellbeing of our community was paramount for Council, and I would like to acknowledge the way in which our organisation worked to ensure our residents continued to have access to the programs and services they need to lead healthy and happy lives.

On behalf of my fellow Councillors, I would like to take this opportunity to thank our residents for their support over the past 12 months, and our executive team and staff for the delivery of the quality services they provide to our community.

Cr Goran Kesic
Mayor
Melton City Council



Message from the CEO

Welcome to the 2021/2022 Annual Report; my first as Chief Executive Officer of Melton City Council.

I joined the team at the end of January this year and am delighted to have the opportunity to lead the organisation for our Council, and our community, at such an exciting time in our history. I thank the Councillors for playing such a key role in setting me up for success in my first six months.

At the forefront of all that we do at Council, is ensuring our residents have access to the infrastructure, services, and programs they need to live healthy, connected, and enriched lives. This is the foundation of our *Council and Wellbeing Plan 2021-2025*, developed in consultation with our community. The Plan identifies Council's key projects and advocacy priorities over four years. Our performance for the 2021/2022 year is reported against each Council and Wellbeing Plan theme under the 'Our Performance' section of this report.

This is the first full-year implementation of the Council and Wellbeing Plan, and we are tracking well against our major priorities. We had an ambitious 185 actions in year one of the Plan, and credit goes to our people for completing 155 of these. A further three are on track to be completed within target timeframes, and the remainder are in our sights and gaining momentum to also complete.

One of the first things I committed to on accepting the role of CEO, was to ensure our organisation is set up to be proactive in our readiness to respond to the ongoing challenges of growth, changes in government direction and policy, and to deliver on our community's vision.

The level of staff involvement in our recent organisational review has been high. Our workplace is ready for change; to take on the next chapter of service delivery for our community. The preliminary findings of the review will be shared with our workplace in the first quarter for 2022/2023, and we will then get on with changes that will ensure we are focussed on delivering our *Council and Wellbeing Plan 2021-2025*.

Challenges often come with amazing opportunities. Our organisational change will focus on ensuring we can take advantage of the opportunities that continue to make our municipality a great place to live, work and visit. I have welcomed the leadership of our Council in supporting this organisational change, so we are well placed to meet the needs of our community now, and into the future.

It is no secret our municipality is experiencing unprecedented, sustained residential and commercial growth. Council is responsible for delivering a substantial capital works program to ensure the early delivery of critical infrastructure, such as early learning centres, recreation facilities and roads.

Another priority when I commenced was an independent Capital Management Review. In response to the review an Enterprise Project Management Office (ePMO) was created, ahead of the new financial year, to provide coordinated governance oversight over our capital delivery program and performance.

From a financial perspective Melton City Council continued to operate efficiently and sustainably. Council achieved an operating surplus of \$291.4 million for the 2021/2022 reporting period. This is \$0.8 million higher than the previous year. Council's prudent financial management continued to contain costs which assisted in generating increase in operating surplus.

The result was predominantly driven by an increase in land sales income from our Joint Venture with LendLease at Atherstone, and other income related to development activity.

While this is a pleasing result, as a growth Council, we need to ensure we continue to have appropriate revenue streams in the long term, to continue to deliver services and new infrastructure for a community set to grow to 451,000 by 2051.

The City of Melton continues to be one of the fastest growing municipalities in Australia with 42 families moving in and 49 babies being born, on average, each week.

To support our youngest residents, Council partnered with the Victorian Government to roll out

funded three-year-old kindergarten programs across the municipality. Under the initiative, five new and expanded kindergartens, catering for more than 1000 new kinder places, will be built across the City of Melton. The Victorian Government contributed an initial \$17.3 million as part of the Building Blocks Partnership Agreement, adding to Council's \$13 million contribution.

Following two years of COVID-19 restrictions, Council welcomed back residents and visitors alike to our facilities and civic centres. Many of our programs, services and community events have returned to face-to-face delivery, and like many others, our workplace is navigating the benefits of balancing flexible, hybrid work arrangements, to attract and retain high performing staff, whilst maximising efficiency and productivity in our service delivery.

This Annual Report demonstrates that over the 2021/2022 financial year, Melton City Council has been innovative, responsive, strategic, and energetic in the delivery of services and support to our residents.

I would like to thank and acknowledge our Councillors and staff, in particular, all those in leadership roles who have supported me to hit the ground running. I have also welcomed all conversations with stakeholders.

I am excited about what we will deliver for our City in the year ahead, not only for our current community, but for future generations.



Roslyn Wai
Chief Executive Officer
Melton City Council

Highlights for 2021/2022

Theme 1

A safe City that is socially and culturally connected

Strategic Objective

A diverse, equitable, safe and connected City that people are proud to be a part of

- Melton Council held 43 online and eight face to face Citizenship Ceremonies during the course of 2021/22. Over 2,000 people have become Australian Citizens as a result of attending these ceremonies.
- A number of initiatives, including International Women's Day, were delivered as part of Council's commitment to raising community awareness of and prevention of family violence in the community.
- A Covid-19 Impacts Report has been finalised, adopted, published and been circulated.
- The Arnolds Creek Kindergarten Extension Project was completed with the Kinder now licensed and operating.
- As part of Council's Major Event program, Australia Day, Lakeside Alive and Illuminate Melton were successfully delivered in January, March and April respectively.

Theme 2

A vibrant and healthy natural and built environment

Strategic Objective

A City that protects and enhances its natural environment for future generations

- Development of Environmental Management Guidelines were finalised and are now available on Council's website.
- The Environmental Enhancement Program was completed for 2021/2022.
- A commemorative space, co-designed by the Melton Historical Society and the Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Council, was established in the historical section of the Melton Cemetery.
- Delivered the Heritage Festival in April 2022.

Theme 3

A fast growing, innovative and well-planned City

Strategic Objective

A City where growth and development occur in a strategic, fair and sustainable way

- Completed the Melton South and Scott Street Revitalisation program which saw some twenty businesses receive a shopfront renewal, supported by funding from the State Government.
- Completed the construction of the Hillside Recreation Reserve Pavilion extension and refurbishment.
- We officially opened the \$31 million Cobblebank Indoor Stadium in April 2022 – a new six court multi-purpose facility.
- Development of the City of Melton Cricket Strategy.
- Completed an Integrated Transport Model for Melton.
- Council constructed a total of 15,092 metres of pathways this financial year.

Theme 4

A City that promotes greater education and employment

Strategic Objective

A City rich in local employment and education opportunities

- A Global Learning Festival was delivered in conjunction with Wyndham City Council in November 2021. Over 2,000 people participated in events over the four days of the festival.
- Completed State Government and Federal Government budget submissions and the updated Advocacy Priorities booklet was shared with local Members of Parliament and relevant State and Federal Ministers.
- Council delivered a suite of online learning programs with more than 5,500 people participating in 105 community programs.
- A number of events were held post-Covid to reinvigorate civic pride and economic uplift including, illuminate the Melton Town Centre, Lakeside Alive in Caroline Springs, Diggers Rest Magic Series, and Hillside Putt and Play.

Theme 5

A community that is actively engaged in the City

Strategic Objective

A community that embraces volunteering and is encouraged and able to engage with Council

- In response to the *Local Government Act 2020*, Council developed a Deliberative Engagement Action Plan.
- Council undertook significant advocacy programs including lobbying for:
 - Improved public transport networks
 - Primary and Secondary school provision
 - Tertiary education
- The Melton Hospital
- A range of key infrastructure projects
- We launched our 2021 federal and state election campaign – Fix Our Roads – which aims to achieve investment in a roads package for Melton.
- A number of online service improvements were delivered to improve the customer experience for the Melton community.

Theme 6

A high performing organisation that demonstrates civic leadership and organisational excellence

Strategic Objective

An innovative, transparent, accountable and sustainable organisation

- Growing and Thriving: A Strategy for All Abilities and All Ages was finalised and approved by Council. The Strategy aligns Council's planning and service delivery for key life stages and support needs.
- The Council and Wellbeing Plan 2021-2025 was adopted by Council in September 2021.

Introduction to the Annual Report



The year in review (page 20) provides an overview of our operations in 2021/2022. It includes a summary of how we spent rates, a financial summary for the year and information about our sustainability, our challenges and the future, our community satisfaction survey, an events calendar and awards received by the City of Melton.

Our City (page 36) provides information about the City of Melton, our Councillors and the workings of Council.

Our Community (page 56) provides information about community awards, volunteers and community grants.

Our People (page 68) provides information about the organisation, its leaders, our employees and our organisational culture. It also includes information about our volunteers.

Our Performance (page 74) provides detail on how we have delivered on the themes, objectives and strategic indicators in the Council and Wellbeing Plan 2021-2025.

Performance against the strategies in the Council and Wellbeing Plan 2021-2025 is set out in the Council and Wellbeing Plan Annual Action Plans located on Council's website. A table showing progress on each action can be found on page 79 of this report.

Governance and Management Information (page 126) provides information on our organisational governance including audit and statutory information.

Annual Financial Report (page 146) contains the audited financial statements we are required by law to provide.

Performance Statement (page 147) includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures 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.

Our Services

More detail is provided in the section "Our Performance" commencing on page 74

Theme 1 A safe City that is socially and culturally connected

- Families and Children
- Community Care
- Community Planning
- Recreation and Youth

Theme 2 A vibrant and healthy natural and built environment

- Environment and Waste
- Operations

Theme 3 A fast growing, innovative and well-planned City

- City Design and Strategy
- Engineering Services
- Planning Services
- Capital Projects

Theme 4 A City that promotes greater education and employment

- Libraries and Arts

Theme 5 A community that is actively engaged in the City

- Engagement and Advocacy

Theme 6 A high performing organisation that demonstrates civic leadership and organisational excellence

- Community Safety
- Finance
- People and Culture
- Innovation & Transformation (formerly Information Services)
- Executive and Councillors
- Legal, Governance & Risk (formerly Legal & Governance)
- Corporate Strategy & Investment (formerly Property & Projects)



Our Stakeholders

Stakeholder	Community groups and volunteers	Government – State, Federal and other Councils	Ratepayers	Residents	Local Businesses	Visitors to Melton	Suppliers	Media	Customers	Partners	Employees and their representatives
They are important to us because they....	<ul style="list-style-type: none"> Connect us with our community Encourage community participation Help with planning and advocacy Contribute to the development of strategies, policies and programs 	<ul style="list-style-type: none"> Provide resources, guidance, legislation and regulations Support partnerships and networks 	<ul style="list-style-type: none"> Provide funding for local services and infrastructure Give feedback about local issues Use the services we provide 	<ul style="list-style-type: none"> Provide funding for local services and infrastructure Give feedback about local issues Use the services we provide Tell us which issues are most important to them 	<ul style="list-style-type: none"> Invigorate the local economy and provide employment 	<ul style="list-style-type: none"> Invigorate the local economy by visiting, shopping and studying in Melton 	<ul style="list-style-type: none"> Provide goods and services 	<ul style="list-style-type: none"> Help us communicate with our community and raise awareness of services, facilities and events 	<ul style="list-style-type: none"> Use our services and facilities and provide feedback for improvement 	<ul style="list-style-type: none"> Share their knowledge, innovation, experience and resources and allow for economies of scale 	<ul style="list-style-type: none"> Bring experience and knowledge to the organisation and are crucial to our delivery of services
We are important to them because we....	<ul style="list-style-type: none"> Provide support and resources Develop services, strategies, policies and programs in response to advice Build social inclusion and environmental sustainability Improve the wellbeing of Melton residents 	<ul style="list-style-type: none"> Provide local services Drive local economic growth Reduce unemployment Create networks Stimulate tourism Provide local data and information 	<ul style="list-style-type: none"> Provide services and infrastructure Encourage local economic growth Consult widely to find out what is most important to them 	<ul style="list-style-type: none"> Provide services, infrastructure, leadership and representation Encourage local economic growth and links to local jobs Welcome and encourage diversity 	<ul style="list-style-type: none"> Support job creation Encourage new businesses Run development and education sessions Host networking events Issue permits 	<ul style="list-style-type: none"> Provide good quality products, services and facilities 	<ul style="list-style-type: none"> Purchase their goods and services 	<ul style="list-style-type: none"> Provide local data and information 	<ul style="list-style-type: none"> Provide services and facilities and host events 	<ul style="list-style-type: none"> Provide leadership, create local jobs and share knowledge, innovation, experience and resources 	<ul style="list-style-type: none"> Provide a challenging and rewarding work environment, training, career progression, equal opportunity employment and work/life balance
We engage with this group via....	<ul style="list-style-type: none"> Advisory committees and reference groups Workshops Community meetings and forums Face-to-face meetings Online 	<ul style="list-style-type: none"> Formal legislative reporting Partnerships Meetings Briefings Networking events Correspondence Annual Report 	<ul style="list-style-type: none"> rates notices community forums publications, including Annual Report website mail outs consultation sessions/ meetings customer service centres telephone 	<ul style="list-style-type: none"> council meetings forums / consultation sessions community surveys, door to door interviews website publications including the Annual Report social media mail outs customer service centres 	<ul style="list-style-type: none"> our economic development unit and health teams our business incubator trade associations consultation sessions networking events surveys and face to face meetings 	<ul style="list-style-type: none"> Events, publications, our website and social media channels 	<ul style="list-style-type: none"> Contract management, face to face visits, public notices, networking groups, and our online tender and quotation process 	<ul style="list-style-type: none"> Press releases, briefings, interviews, social media, council meetings and briefings with culturally and linguistically diverse media 	<ul style="list-style-type: none"> Customer surveys, face to face customer service, our website, publications, and our telephone call centre 	<ul style="list-style-type: none"> Networking meetings, and contract management 	<ul style="list-style-type: none"> Newsletters, staff intranet, email, meetings, surveys, performance reviews, events and meetings with union representatives

The Year in Review 2021/2022



A summary of how we spent your rates in 2021/2022	Page 22
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Sustainability Statement	Page 31
Measuring community satisfaction	Page 33
Events Calendar	Page 34
Awards	Page 35

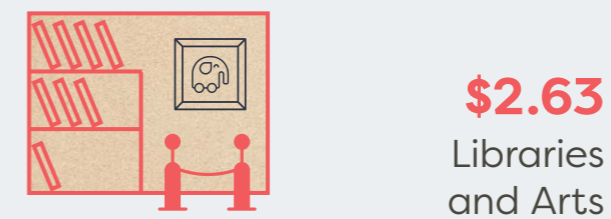
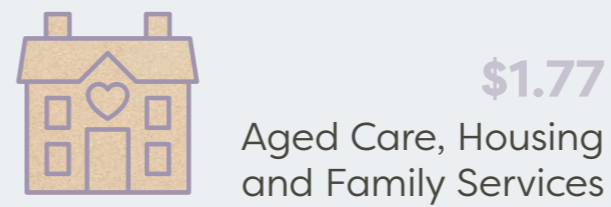


Melton City Council has been busy this year welcoming our newest Australian Citizens. In-person citizenship ceremonies were put on hold during the pandemic however these special events resumed in 2022. In the past 12 months, Council conferred more than 2,000 new citizens.

For every \$100 of your rates

A summary of how we spent your rates in 2021/22

We delivered a broad range of services to our diverse community of residents, traders, business owners and visitors. This list shows how rates revenue was spent across these services for every **\$100 spent in 2021/22**.



2021/2022 Financial Summary

\$3.487B
net worth

\$17.2M
Cash

\$291.4M
Operating surplus

\$13.6M
Spent on
infrastructure
renewal

Operating Position

Council achieved an operating surplus of \$291.4 million for the 2021/2022 reporting period. This is \$0.8 million higher than the previous year.

The result was predominantly driven by an increase in land sales income from Atherstone development and other income related to development activity. Council's prudent financial management continued to contain costs which assisted in generating increase in operating surplus.

Further information is available in the Financial Statements.

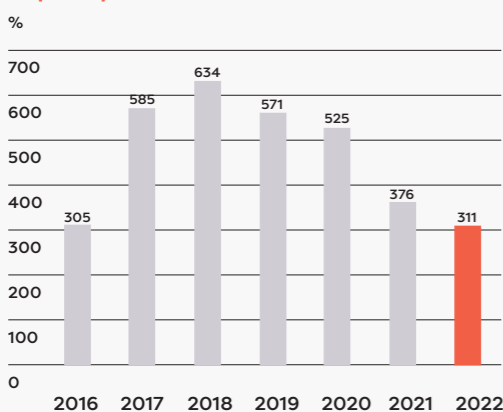
Liquidity Position

Council's cash position at the end of the year was \$17.2 million. It should be noted that Council holds a further \$288.5 million in term deposits with a maturity of over 3 months and \$182 million with a maturity of over 12 months classified as other financial assets earning higher interest.

The working capital (liquidity) ratio, which is the measure of Council's ability to pay existing (current) commitments in the next 12 months, is calculated by measuring Council's current assets as a percentage of current liabilities.

For 2021/2022 this measure was 311 per cent. A ratio higher than 100 per cent means there is more cash and liquid assets than short-term liabilities.

Liquidity Ratio



Financial Summary

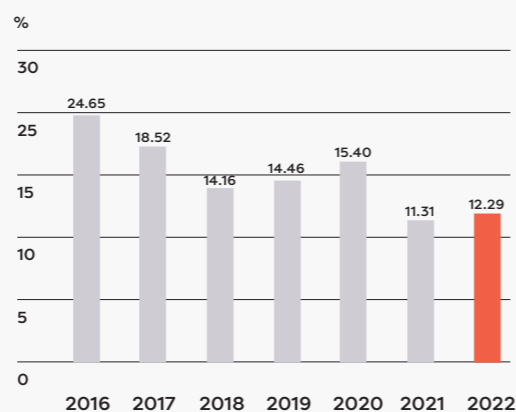
Council aims to ensure that it is in a position to maintain its infrastructure assets at expected levels while continuing to deliver essential services and new infrastructure required for a growing community.

In 2021/2022, Council spent \$13.6 million in infrastructure renewal and \$51.3 million on Capital Works in total during the reporting period.

At the end of the financial year Council had \$8.2 million in outstanding borrowings.

Council's indebtedness ratio is a comparison of non-current liabilities (mainly comprised of borrowings) to own-sourced revenue. It is a measure

Indebtedness Ratio



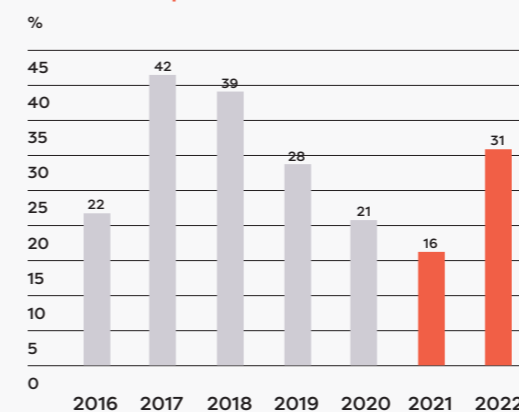
of Council's capacity to pay non-current liabilities when they fall due. The higher the percentage, the less able to cover non-current liabilities from the revenues the entity generates itself.

For 2021/2022 the indebtedness ratio is 12.29 per cent, borrowings were repaid, and own source revenue decreased which has driven a unfavourable movement in this ratio. A percentage under 40 per cent is considered as no concern over the ability to repay debt from own-sourced revenue.

Asset Renewal Ratio

This is a measure of Council's expenditure on maintaining existing assets as a percentage of depreciation expenses. Asset Renewal expenditure

Renewal Gap

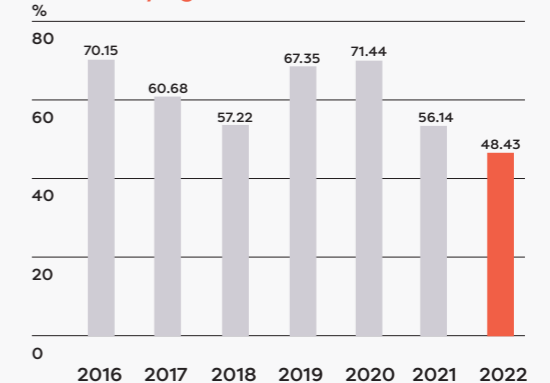


is based on engineering data, Council renewal expenditure is considered appropriate given the age and condition of its assets.

Stability

Council's revenue stream comprises of rates revenue, land sales, grants and contributions, fees, fines, and charges. Rates form a significant part of the Council's revenue stream. Council is focused on maximising income from other income sources such as investment income and government grants in its attempt to reduce the dependence on rates revenue. The stability ratio trended unfavourably in the 2021/2022 due mainly to higher capital grant receipts.

Percentage of rate income on underlying revenue



2021/2022 Capital Works



Cobblebank Stadium

The new Cobblebank Stadium is a \$31M multi-purpose community facility to respond to the growing need for additional indoor courts within Melton. The new indoor stadium will increase community participation and provide greater access for a range of sports including basketball, netball, badminton, table tennis, volleyball, futsal, school curriculum and community health and wellness programs. The project included:

- Six indoor high-ball courts (including show court and seating)
- Player, referee and public amenities
- Administration and reception
- Flexible meeting and social spaces
- Kiosk and seating areas
- Car parking.

The six-court stadium has been designed to maximise natural light, minimise energy consumption, use environmentally sustainable materials, and use renewable energy.



Hillside Recreation Reserve Pavilion Extension

The Hillside Recreation Reserve Pavilion is a single oval facility situated in Royal Crescent, Hillside. The \$850,000 extension and refurbishment project responded to identified needs and issues to meet the tenant clubs' ongoing operational and functional needs.

The project has delivered a larger modern club social space to cater for growing membership, ensures social spaces have been improved for club functions, and included:

- Enlarging and refurbishing the existing club social room
- Addition of a new bar area
- New amenities
- New umpire facilities
- A new entrance to the building and upgrades to building services including new hot water systems and new air conditioning.



MacPherson Park Soccer Pavilion

The MacPherson Park Soccer Pavilion forms part of a multi-year redevelopment of MacPherson Park that will see investment of over \$20M. The new pavilion has been constructed across two buildings, doubling the size of the previous facility, and includes:

- Undercover public viewing stands for around three-quarters of the length of the pitch
- Disabled access down to the fence line
- New kitchen, bar and social rooms
- Four home and away, and two referee, changerooms
- Full solar system, allowing the building to be blackout proof
- Rainwater harvesting system for irrigation and amenity use
- Upgraded water pressure pumps to future-proof MacPherson Park for other pavilion projects
- New waste system.

The soccer pavilion was jointly funded by Council (\$2.206M) and the Victorian Government (\$1.18M from the Community Sports Infrastructure Stimulus Program).



Western Emergency Relief Network Warehouse

Council recently completed a new purpose-built warehouse in Ravenhall to support the expansion of services offered by the Western Emergency Relief Network (WERN).

WERN works to support people experiencing homelessness, mental health conditions, family violence, fire or flood situations, or those who are refugees, by supplying them with quality second-hand furniture, electronics, and whitegoods.

WERN is an incredibly important not-for-profit organisation that provides essential emergency services to our communities.



Creamery Rd Toolern Vale

Creamery Road was an unsealed rural road running through the township of Toolern Vale and is the only access to Toolern Vale & District Primary School. This project will help improve conditions for all users.

The project scope of works included:

- Reconstruction of Creamery Rd from Burtons Rd to Diggers Rest – Coimadai Road
- Reconstruction of on-street parking at Toolern Vale & District Primary School
- Roundabout at the intersection of Creamery/ Burtons/ Mechanics Rd with public lighting
- Footpath from Creamery Rd connecting to Mechanics Rd and the Toolern Vale General Store
- Speed humps
- Service alterations
- Landscaping.

This project was fully funded by the Australian Government as part of the Local Roads and Community Infrastructure Program.



Brookside Pavilion Extension

Melton City Council, in partnership with the Victorian Government's Growing Suburbs Fund, has delivered a \$1.4M extension and refurbishment to the Brookside Pavilion. The extension and refurbishment caters for growing participation at the Brookside Recreation Reserve and is a welcomed addition to the community.

The project scope included:

- Expansion of the social space and amenities to cater for 120 people
- Expansion of the kitchen and dry storage
- Refurbishment to the existing change rooms
- New meeting room
- Refurbishment of the existing façade
- A facility in line with sporting guidelines and female friendly standards.



Solar Retrofit Program

As part of our plan towards a zero net carbon emissions target, Melton City Council has installed more than 3000 solar panels on key Council buildings. The Solar Retrofit Program aligns with Council's Environment Plan commitment to achieve zero net carbon emissions by 2040, reduce energy costs, mitigate climate change impacts, and future-proof community infrastructure.

Under the project, 850kw of solar panels have been installed at nine top energy consuming sites across the city including the Melton Waves Leisure centre, Caroline Springs Library and Melton Civic Centre.

In addition to reducing carbon emissions, the project also reduces operating costs and future-proofs local buildings.



Arnolds Creek Community Centre 3rd Kindergarten Room

Council is pleased to have delivered a \$1.3M extension to the existing two-room kindergarten facility at Arnolds Creek Kindergarten, Harkness. The facility extension includes a new internal kindergarten room with bathroom, staff facilities and external play space to provide three and four-year-old kindergarten services.

Construction of this project commenced in February 2021 and was completed in time for kindergarten in Term One, 2022.

This extension was supported by the Victorian Government.



Brookside Reserve and Springside Recreation Reserve Synthetic Replacement

As part of the capital works program, Melton City Council delivered synthetic surface replacement for the synthetic oval at Brookside Reserve and Springside Recreation Reserve. These synthetic replacements represent a \$2M investment that enables the continued use of the synthetic surfaces which have served the community well since their establishment.



Burnside Heights Oval Rebuild

The \$1.75M Burnside Heights Recreation Reserve oval rebuild involved the reconstruction of the senior oval to bring it up to current AFL standards and remedy a number of issues that affected the playing surface.

Council was successful in receiving funding for this project from the Australian Government via the Local Roads & Community Infrastructure Program.

Economic Factors

The rate of growth in Melton continued to accelerate in 2021/2022.

Interest rate rises came into effect earlier than many anticipated and, in conjunction with other rising cost-of-living pressures, increased levels of mortgage stress for our community.

Council continued to attract new business investment and support existing local businesses across the City of Melton to grow our economy and create local jobs. Corporate giants Amazon and Electrolux opened distribution centres in our municipality, while manufacturing giant James Hardie has commenced building a new mega facility.

Major Changes

Council appointed a new CEO, Roslyn Wai, who joined the organisation in January 2022.

We commenced an organisational review in 2021/2022 which will inform executive level changes. This will better position Council to meet the ongoing challenges of growth, changes in government direction and policy, and better align us with our Council and Wellbeing Plan.

Council completed our biggest infrastructure project to date with delivery of the \$31 million Cobblebank Indoor Stadium.

Under the Solar Retrofit program Council installed more than 3,000 solar panels on key Council buildings during 2021/2022. Under the project, 850kw of solar panels have been installed at nine top energy consuming sites across the city including the Melton Waves Leisure centre, Caroline Springs Library and Melton Civic Centre.



Melton City Council completed our biggest infrastructure project to date with delivery of the six-court, \$31 million Cobblebank Indoor Stadium.

Challenges and the Future

Council was faced with the, and responded to, following challenges in 2021/2022:

- The roll-out of Victorian Government funded three-year-old kindergarten placed additional pressures on Council resources and infrastructure
- Managing the city's rapidly growing population
- Advocating for improved health facilities and services, particularly Melton Hospital
- Advocating for improved public transport, particularly the upgrade of the Western Highway and Melton Highway
- Delivering key community infrastructure at the right time
- Addressing family violence and community perceptions of safety
- Managing Covid-19 impacts on businesses and community.

Council is looking ahead to 2022/2023 and plans to undertake the following actions:

- Continue to advocate for better roads and the electrification of the Melton rail line
- Complete projects identified in the Capital Works Plan
- Undertake service reviews to identify efficiencies and cost saving opportunities
- Maximise funding from the Victorian Government and the Australian Government to support the provision of community infrastructure
- Complete preparatory roadwork and planning to support the new Melton Hospital build
- Continue to respond to the Covid-19 pandemic and implement recovery initiatives

Sustainability Statement

At Melton City Council we integrate sustainability into all aspects of our work. Along with acting in an environmentally sustainable way, we consider the social and financial impacts of our activities and ensure that they are also sustainable.

Social Sustainability

To be socially sustainable, we aim to embed social equity across Council to ensure that all that Council does has a positive social impact for the City of Melton community.

We invest in project and program delivery, services, infrastructure, partnerships, engagement, policy and strategy that will enable Council to meet the needs of the City of Melton community, now and into the future. We work to attract funding and deliver initiatives that address the underlying drivers of social and health issues to facilitate a community that is equitable, safe, welcoming, connected and inclusive.

This investment enables us to deliver a range of services and programs that are evidence informed and effective, to promote health and wellbeing, lifelong learning, foster social inclusion, advocate for social justice, enhance safety and support the community to live free from violence and discrimination, establish a sense of belonging, and thrive.

Workplace Sustainability

Providing a safe and healthy workplace in which employees can grow and prosper is critical to the development of an appropriate corporate culture. Council provides a mechanism to allow for work/life balance and openly explores flexible working arrangements. Policy, procedure and frameworks are in place to promote health and wellbeing, learning and development, emerging leader development and leadership development. Policies, procedures and mechanisms for advice and support are also communicated through induction and awareness training to protect employees from discrimination, harassment and bullying in the workplace.

More information about our workforce can be found in the Report of Operations in the Annual Report.

Environmental Sustainability

Council is committed to protecting and enhancing its natural environment including grasslands, woodlands and waterways. Our community values the City's natural spaces and works to ensure that they are preserved, accessible and welcoming now and for future generations. We recognise the many benefits of the natural environment – including for health and wellbeing. We also recognise the adverse impacts of climate change and habitat degradation and are committed to actively taking steps to reduce those effects. In coming years, as climate change and high rates of development impact our local environment, environmental sustainability will continue to be a strong focus of our work. In 2017 Council adopted its Environment Plan, in 2018 its Integrated Water Management Plan, and 2020 its Climate Change Adaptation Plan. The principles outlined in these Plans will ensure that environmental sustainability at a time of changing climate will be considered in all of Council's services and operations.

The Environment Plan and Integrated Water Management Plan can be found on Council's website.

The Climate Change Adaptation Plan is available on request.

Economic Sustainability

A healthy and resilient local economy helps to ensure a better quality of life for residents. Melton City Council has a lead role in stimulating the local economy to build community pride and prosperity.

To support the economic sustainability and resilience of the City of Melton economy we have developed a range of strategies and programs that are delivered under the 'Venture Melton' brand. They revolve around creating meaningful and enriching programs that support and inspire businesses to start, grow, connect and excel. Council's vision is for the City of Melton to have the most connected and supported business community in Australia.

Financial Sustainability

As well as our focus on the external economy, Council's financial sustainability is a paramount consideration in the way we operate. We apply sustainability principles to procurement, operational efficiency, financial planning, and asset management.

Strategies and policies are implemented to ensure the organisation's long-term financial sustainability. Information about the work we are doing to ensure financial sustainability is contained in our financial report section of the Annual Report.

Measuring community satisfaction

Council has commissioned a Community Satisfaction Survey annually since 2014/15.

Previously conducted door-to-door, from 2020/22 it was conducted as a telephone survey (including both mobile and landline phones). A total of 800 residents are randomly surveyed from a sample drawn proportionally from across the municipality each year.

The surveying was completed between June and July 2022, consistent with the timing of previous years.

The Survey program comprises the following core components which are included each year:

- Satisfaction with Council's overall performance and change in performance
- Satisfaction with aspects of governance and leadership
- Importance of and satisfaction with a range of Council services and facilities
- Current issues of importance for Council to address
- Satisfaction with aspects of planning and housing development
- Community perception of safety in public areas of Melton, and
- Satisfaction with Council's customer service.

In addition to these core components that are to be included every year, the Melton City Council 2022 Annual Community Satisfaction Survey includes questions exploring current issues of importance to the community and Council service delivery.

The 2022 survey also included questions related to the following issues:

- Sense of community
- Council's delivery of community engagement
- Volunteering.

This information is used for Council's performance reporting and plays an integral role in Council's annual strategic planning activities.

In 2022, satisfaction with Council's overall performance was rated at 6.54 out of 10 (good), slightly down from 6.81 in 2021, and Governance and Leadership was 6.51 (good), similar to the 2021 result of 6.6. Average satisfaction with services and facilities in 2022 was 7.17 (good), down from 7.58 in 2021.

The top three issues identified by community in 2022 were:

1. Traffic Management 25.9%
2. Roads (including roadworks) 13.1%
3. Parks, gardens and open space 9.4%



More information about the Annual Community Satisfaction Survey is available on the Council website.

Events Calendar

Due to the pandemic restrictions on public gatherings, Djerriwarrh Festival and the in-person Carols by Candlelight event at Hannah Watts Park were unfortunately cancelled.

A digital Carols by Candlelight event was produced and streamed on 16 December 2021.

When events could resume in early 2022, the following events were successfully delivered between January and June:

- Australia Day
- Lakeside Alive
- Illuminate Melton
- Hillside Putt & Play
- A Taste of Springlake
- Diggers Rest Magic Series.

Celebrating Australia Day

The City of Melton welcomed 79 new residents during the annual Citizen Ceremony as part of Australia Day celebrations on 26 January. Community Achievement Award recipients were recognised for their contribution to the City and their communities, including:

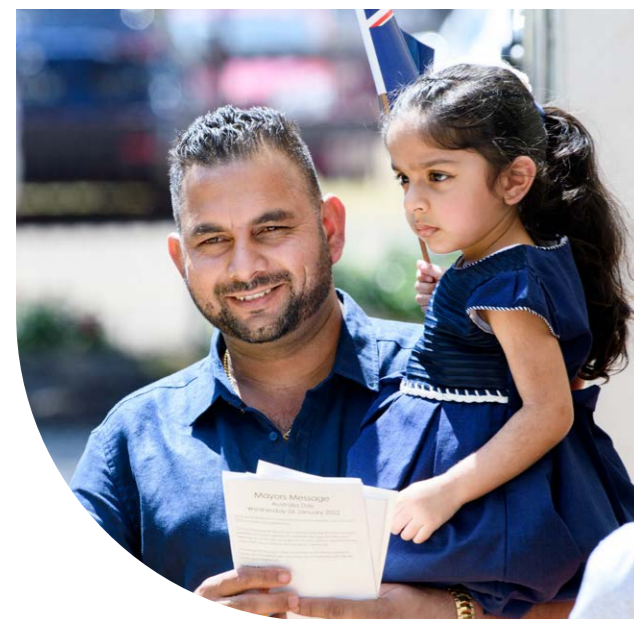
Citizen of the Year:
Murray Lewis

Young Citizens of the Year:
Grace Jikotani and Ivanka Portelli

Gender Equity Leader of the Year:
Margaret Hinks

Access & Inclusion Leader of the Year:
Michelle Magundayao

Intercultural Engagement Leader of the Year:
Ornella Niyenzima



More details about each of the award recipients can be found under the Our Community section of this report.

Awards

- The City of Melton received a commendation for the Cobblebank Indoor Stadium project at the 2021 National Growth Areas Alliance Awards. The NGAA Awards celebrate and showcase excellence and best practice from projects and initiatives supporting the development of growth areas across the country. The commendation was received in the Built Environment category.
- The Cobblebank Indoor Stadium was awarded a commendation in the Community Facility of the Year Award at the 2022 Parks and Leisure Australia Regional Awards of Excellence. The Community Facility of the Year Category recognises facilities that demonstrate innovative features of design, development and operation.
- Winner: Melton Refugee Background Communities of Practice: 'This is how we do it', Victorian Foundation for Survivors of Torture (Foundation House)

Informed by research supporting place-based 'whole of organisation' collaborations, and incorporating meaningful community engagement and continuous improvement outcomes, a Community of Practice (CoP) was formed between Foundation House, Melton City Council Best Start and ten early childhood Melton services.

Facilitated by local refugee-specific services, the CoP has dramatically improved the attendance and enrolment of children with families of refugee background in their early years.

Prior to the initiative, early childhood services reported low confidence in their capacity to successfully include children from refugee backgrounds, despite Melton's high population of refugee families. Processes that were effective in supporting vulnerable families were not successful at supporting children and families with refugee backgrounds.

Collaborating over a period of 18 months the CoP developed a number of video resources to build the capability and confidence of early childhood services in the area to welcome children and families of refugee backgrounds, including examples of documentation, social stories, accessible cultural profiles and translated resources to enable confident enrolment.

By working through a successful multi-faceted response to address the educational and settlement needs of communities experiencing vulnerability, the systematic approach has improved outcomes for refugee families.

- IPWEA Engineering Excellence Awards 2022 – Excellence in Asset Management – WINNER. Project: Asset Plan 2021-31
- IPWEA Engineering Excellence Awards – Excellence in Innovation (Metropolitan) – WINNER. Project: Asset Plan 2021-2031
- The Melton Learning Directory (MLD) website - The Melton Learning Directory (MLD) website managed by Council's Community Activation and Learning Team has won the award for 'Best Events Website' in the Web Marketing Association's (WMA) 2021 Web Awards.

The MLD website was judged by a panel of independent industry experts from around the world, going head to head with other websites in the same category.

This award is a testament to the quality of work that went into briefing and delivering the website as well as the ongoing improvement and maintenance undertaken by the team. It also provides substantive confirmation of the high standard of output we continue to deliver to our community through all of the Community Activation & Learning team's work.

- Melton Central Community Centre - In March 2022, Melton Central Community Centre took out the Partnership – Building Connections Award at the National Growth Areas Alliance Awards Ceremony. The category showcases partnerships and collaboration that have achieved better outcomes for communities.

Our City



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The City of Melton is a key part of Melbourne's western growth corridor. It is directly connected by the Western Ring Road and Deer Park bypass to Melbourne's major freeways, main airport, major industrial hub and the Port of Melbourne.



About the City of Melton

The Western Highway, an important national freight route, runs through the City. The City's residential population is currently concentrated in the Melton Township and Melton eastern corridor districts.

The Melton Township comprises the suburbs of Melton, Melton West, Harkness, Melton South, Kurunjang and Brookfield and is centred on the Melton major activity centre, around 35 kilometres north west of the Melbourne CBD. The Township continues to grow while preserving features of its rural heritage.

The City of Melton's eastern corridor is centred on the major activity centre of Caroline Springs,

approximately 19 kilometres north west of the Melbourne CBD. The eastern corridor includes the suburbs of Burnside, Burnside Heights, Caroline Springs, Hillside and Taylors Hill.

Increasingly, the focus of development is in growth suburbs including Diggers Rest, Aintree, Bonnie Brook, Cobblebank, Deanside, Fieldstone, Fraser Rise, Grangefields, Ravenhall, Rockbank, Strathtulloh, Thornhill Park, Truganina and Weir Views.

The City of Melton also has a number of significant rural areas including Parwan, Plumpton, Mount Cottrell, Exford, parts of Diggers Rest, Toolern Vale and Eynesbury.



Council continued to attract new business investment and support existing local businesses across the City of Melton to grow our economy and create local jobs.

Our History

The City of Melton has a rich Aboriginal heritage which goes back over 40,000 years. Three different but related language groups, each made up of a number of individual clans, lived in the areas now covered by the Melton Local Government Area. These three language groups are the Wurundjeri Woi-Wurrung, Wadawurrung and Bunurong peoples.

These three Traditional Owner groups form three of the five tribes that make up the Kulin Nations. Historically and today, the inheritance of cultural practice for next generations is important, encouraging connection to people and places. City of Melton Aboriginal and/or Torres Strait Islander community members are diverse, coming from the three Traditional Owner groups, but also many Aboriginal nations and clans from across Australia.

Aboriginal stone tools and camp sites have been found along local water courses, as well as a number of scarred trees where bark had been excised out of the tree without causing harm to the ongoing health of the tree. This bark was used for making canoes, carrying containers, shields and shelters. There are a number of Aboriginal cultural heritage sites in the City of Melton; the Melton Valley Golf Course canoe scar tree, the Bullum Bullum campsite in Burnside and the site of the area's last known corroboree of 1863 in Hannah Watts Park, Melton.

The first European settlers arrived in the late 1830s. By 1862, Melton was created as a district, which would develop a rich pastoral and farming heritage. This era is still evident with numerous remaining pastoral homesteads, dry stone walls and dams.

In 1974, Melton was declared Melbourne's first satellite city. Extensive suburban development led to a major increase in population through the 1980s. Throughout the last decade, the municipality has continued to experience unprecedented population growth and is currently recognised as one of the fastest growing municipalities in Australia. In acknowledgement of our fast growth, Melton Shire Council was granted city status by the Victorian Government in September 2012 and is now known as Melton City Council.

The Role of Council

The Local Government Act 2020 sets out the purpose and objectives of Melton City Council and defines its functions and powers. Council is a statutory body incorporated under the Act. Its role is to provide leadership for the City of Melton in service of the community.

Sections 8 and 9 of the *Local Government Act 2020* sets out the role and powers of a Council.

Governance

Melton City Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into Council's decision-making processes including community consultation, public forums such as ward meetings and the ability to make submissions to Special Committees of Council.

Council's formal decision-making processes are conducted through council meetings and Special Committees of Council. Council delegates the majority of its decision-making to council staff. These delegations are exercised in accordance with adopted council policies.

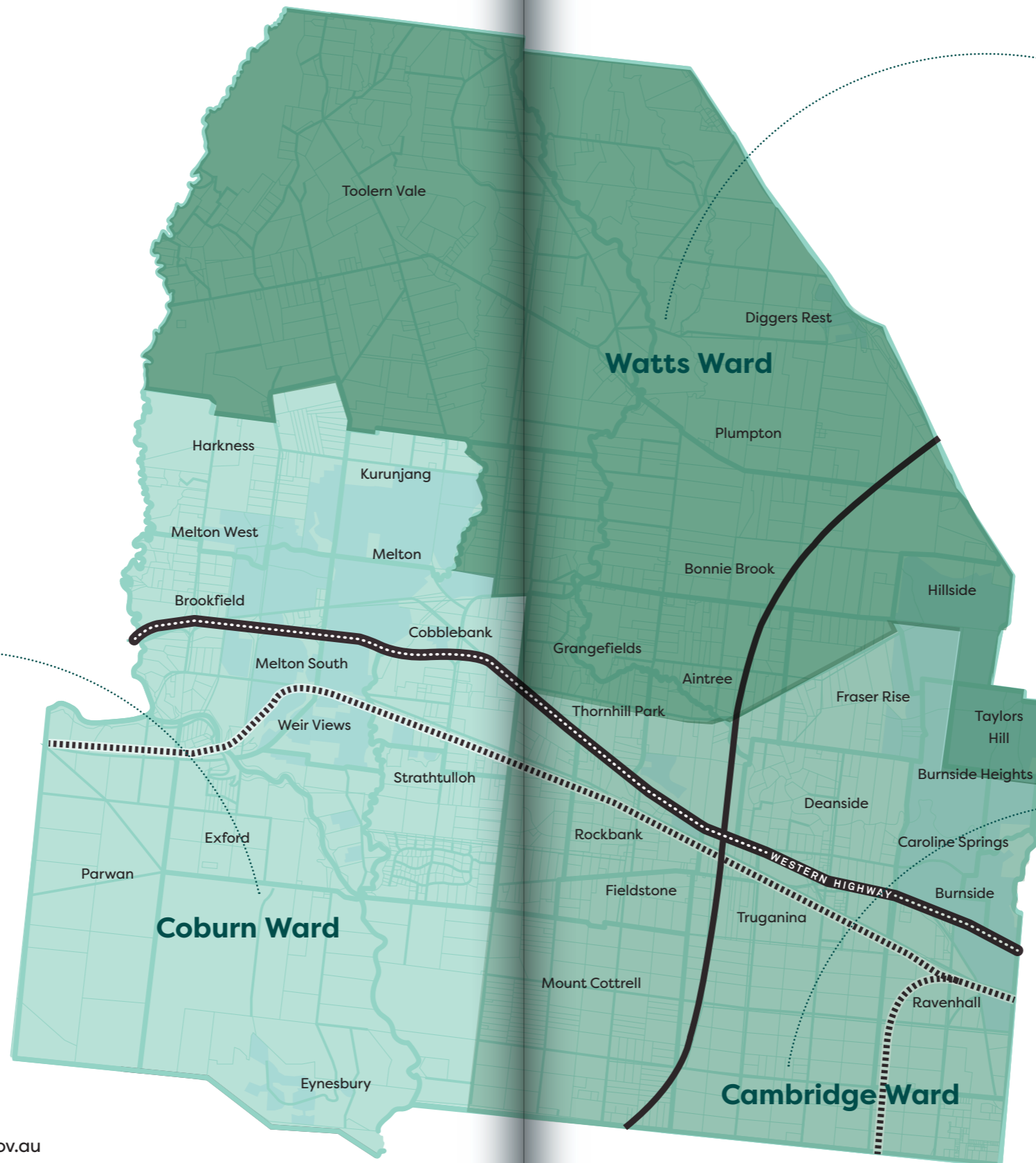
Ward Map

Councillor Vacancies and Appointments

Local Government General Elections were held on 24 October 2020, resulting in the following appointments to Melton City Council.

Our Councillors 2020-2024 term

- Cr Steven Abboushi
- Cr Lara Carli (Deputy Mayor)
- Cr Moira Deeming
- Cr Goran Kesic (Mayor)
- Cr Kathy Majdlik
- Cr Sophie Ramsey
- Cr Bob Turner
- Cr Julie Shannon
- Cr Ashleigh Vandenberg



Coburn Ward



Cr Sophie Ramsey
0412 584 067
sophie.ramsey@melton.vic.gov.au



Cr Julie Shannon
0499 801 302
julie.shannon@melton.vic.gov.au



Cr Bob Turner
0412 584 224
bob.turner@melton.vic.gov.au



Cr Ashleigh Vandenberg
0499 801 183
ashleigh.vandenberg@melton.vic.gov.au

Watts Ward

Cr Lara Carli, Deputy Mayor
0409 951 020
lara.carli@melton.vic.gov.au



Cr Moira Deeming
0499 801 198
moira.deeming@melton.vic.gov.au



Cambridge Ward

Cr Goran Kesic, Mayor
0437 241 436
goran.kesic@melton.vic.gov.au



Cr Steve Abboushi
0437 231 680
steve.abboushi@melton.vic.gov.au



Cr Kathy Majdlik
0412 584 058
kathy.majdlik@melton.vic.gov.au



Coburn Ward

Cr Sophie Ramsey

A local resident for more than 30 years, Sophie has been involved in and continues to support many volunteer and community groups.

She sees the local community as the city's greatest asset and strives to be a strong voice for everyone, so that even the most vulnerable and isolated can be heard.

Sophie's greatest aspirations for the community, and the things she tirelessly advocates for, are a new Melton Hospital, a tertiary and TAFE facility for Melton, local road and highway upgrades, and more investment into local jobs.

As a mother to three beautiful daughters and having been the carer for her mother and grandmother, family is very important to her.

First elected to council in 2001, Sophie holds the honour of being Melton City Council's longest serving councillor – elected for six terms and serving as Mayor four times.

Served as Mayor (2016/2017; 2014/2015; 2004/2005; 2002/2003), and Deputy Mayor (2013/2014).



First elected October 2001
0412 584 067
sophie.ramsey@melton.vic.gov.au

Cr Bob Turner

Bob is passionate about the health and wellbeing of young people, and strongly advocates for enhanced program delivery, more primary and secondary schools, and local TAFE and university.

Also a strong advocate for improving our transport system and roads, he campaigns for the electrification of the Melton Railway Line, improved local bus connections, and an upgrade of the Western Highway.

Bob immigrated to Australia from Dundee, Scotland, in 1989 with his wife, Val, and three sons,

Bobby, Scott and Stephen, and settled in Melton in 1990. Since then, his sons have married, and Bob is now proud granddad to six beautiful grandchildren.

A toolmaker by trade, Bob was a founding member of the Melton Street Surfer Bus, Melton Idol and The Gap on Graham Inc Youth Centre initiatives. He is an active member of The Gap on Graham Inc, local community radio station 979fm, the Lions Club of Melton, the Red Cross, and is an L2P driving instructor.

Served as Mayor (2018/19; 2017/18; 2013/14), and Deputy Mayor (2016/17; 2012/13).



First elected November 2008
0412 584 224
bob.turner@melton.vic.gov.au

Cr Julie Shannon

Julie truly values learning about and understanding the needs of residents and giving them a voice on the issues that matter to them.

Honoured to fulfil her first term as a councillor, she's very interested in making Melton a destination for visitors, enjoys participating on the Western Melbourne Tourism Board, and is advocating for the Melton Weir to be developed.

Family violence, homelessness and food security are issues that Julie is passionate about and is already addressing in her role.

Julie lives, works, and volunteers in Coburn Ward. She has been married to husband Paul for 36 years and has three daughters and four adorable grandchildren.

Her life experiences include small business, education, retail, hospitality, not-for-profit and faith-based activities. Julie has served on various industry and not-for-profit boards over the past 25 years which have taught her to appreciate diversity and value a difference of opinion.



First elected October 2020
0499 801 302
julie.shannon@melton.vic.gov.au

Cr Ashleigh Vandenberg

Ashleigh's passion for helping others and her ambition to represent local needs saw her successfully elected in 2020.

Growing up in the City of Melton and now raising her two young children here, Ashleigh describes the local community as vibrant, inclusive and welcoming.

As a councillor, she wants to ensure the City of Melton receives adequate funding for roads, services and community assets, and works to advocate to the state and federal governments

to help deliver these outcomes for a healthy, safe and strong future.

She is the City of Melton's first Aboriginal councillor and has a strong community connection and heritage to the Wiradjuri people.

Ashleigh is a registered nurse and holds a Bachelor of Nursing and Bachelor of Biomedical Science, completing her studies at Victoria University. She works as a registered nurse in a Melbourne hospital and has been on the frontlines of the Covid-19 pandemic.



First elected October 2020
0499 801 183
ashleigh.vandenberg@melton.vic.gov.au

Cambridge Ward

Cr Goran Kesic, Mayor

As a councillor, Goran cares for the needs of the community and advocates for greater job creation and investment in the local economy, a local tertiary learning environment, more police patrolling our streets, a new aquatic centre, more sporting facilities, and the permanent closure or relocation of the Ravenhall landfill.

A Caroline Springs resident of 20 years, Goran is married with an adult daughter and son.

He holds a Bachelor Degree in Strategic Studies and International Relations and a Masters Degree in International Relations from Deakin University.

He is an experienced analyst, investigator and adviser with many years' experience in linguistics, civil and military intelligence, security analysis and project management both internationally and locally. He has previously worked for the United Nations, UNHCR, ICRC and the Organisation for Security and Co-operation in Europe with various projects in the Balkans.

Serving as Mayor (2021/2022) and served as Deputy Mayor (2020/21).



First elected November 2016
0437 241 436
goran.kesic@melton.vic.gov.au

Cr Steve Abboushi

Steve has been a City of Melton resident for 15 years and during that time has, as a volunteer, mentored and taught disadvantaged young people life skills to help them lead fulfilling lives.

He is passionate about ensuring the community's most vulnerable and disenfranchised residents have a voice and are represented in key Council issues. He is particularly interested in relieving the cost-of-living pressures faced by residents.

The achievements and passion of this city's residents, together with the picturesque parks,

gardens and lakes are what makes Steve a proud resident and councillor of the municipality.

Steve and his wife Mariasol, a cancer nurse, have two primary school aged sons: Rafael, Orlando and a cute goodle puppy named Aldo.

He has a Bachelor of Arts in Criminal Justice Administration, graduating with a high distinction average and has worked in the Victorian Government and not-for-profit sector.

Served as Deputy Mayor (2019/20).



First elected November 2016
0437 231 680
steve.abboushi@melton.vic.gov.au

Cr Kathy Majdlik

As a local resident of more than 20 years and a councillor since 2008, Kathy is passionate about creating a better future for families here in the City of Melton.

Her desire to help others and to ensure local families thrive in a happy, healthy and safe environment drives her work in representing and advocating for the community.

Disability services and access and inclusion for everyone are priorities Kathy values highly.

She is also strongly committed to environmental and economic sustainability and the health, wellbeing and safety of all those who call the City of Melton home.

Kathy brings her strong business background to Council, with a Double Masters in Business Administration (MBA) and Entrepreneurial Innovation (MEI). She also holds a Diploma in Local Government and is a Graduate of the Australian Institute of Company Directors (GAICD).

Served as Mayor (2020/21; 2015/16; 2012/13), and Deputy Mayor (2009/10; 2008/09).



First elected November 2008
0412 584 058
kathy.majdlik@melton.vic.gov.au

Councils are entrusted with a range of decision-making powers to govern in the best interests of local communities. The community has opportunities to provide input including community consultation, public forums and through submissions to Special Committees of Council.

Watts Ward

Cr Lara Carli, Deputy Mayor

In her role as a councillor, Lara always finds meeting local residents and doing what she can to address their needs very rewarding. It's important to her that Council delivers worthwhile, affordable projects of benefit to all residents, and she's particularly focused on the health, safety and wellbeing of the community.

As the city's population grows, Lara strives to help ensure residents have a great place to live – one that's well connected, with diverse education opportunities, local jobs, and positive health outcomes.

She is a proud Taylors Hill resident, often taking the time to explore what she calls the 'hidden gems' in our city – local eateries, gardens, walking trails, public art and more – with her husband and two children.

Before moving to the City of Melton, Lara served one term at Whittlesea Council where she was elected the first female mayor in its history.

Serving as Deputy Mayor (2021/22), served as Mayor (2019/20), and Deputy Mayor (2018/19).



First elected October 2012

0409 951 020

lara.carli@melton.vic.gov.au

Cr Moira Deeming

With the City of Melton's rapidly growing community in mind, Moira is interested in making sure that the infrastructure needs of the community are well planned for and well built.

She wants to ensure that rates are spent wisely and especially that support is provided to those volunteer community organisations that provide the personal, social investments in young and vulnerable people.

She enjoys writing on topics she is passionate about, is heavily involved with her local

Presbyterian church and loves soccer, having played all through university where she was captain of the women's team.

Moira has studied a Bachelor of International Relations and went on to do a Post Grad Diploma in Teaching. She has worked as a teacher for more than a decade, and is now also a researcher, enabling her to work from home and look after her four children.



First elected October 2020

0499 801 198

moira.deeming@melton.vic.gov.au

Council Meetings



Council Meetings are held approximately every 4 weeks.

Meeting agendas and minutes are available on Council's website. Council Meetings are live-streamed with a video recording of the meeting made available on Council's website approximately two days after the meeting. Each item on the agenda is 'bookmarked' so that the public can easily find any item they may be interested in.

Council meetings in 2021-22 were held on the dates set out below via videoconference.

- Monday 2 August 2021
- Monday 30 August 2021
- Monday 13 September 2021 (Unscheduled Meeting)
- Monday 27 September 2021
- Monday 25 October 2021
- Monday 4 November 2021 (Meeting to elect the Mayor and Deputy Mayor)
- Monday 22 November 2021
- Monday 29 November 2021 (Unscheduled Meeting)
- Monday 13 December 2021
- Monday 20 December 2021 (Unscheduled Meeting)
- Monday 7 February 2022
- Monday 7 March 2022
- Monday 4 April 2022
- Monday 2 May 2022
- Monday 30 May 2022
- Monday 20 June 2022
- Monday 27 June 2022 (Unscheduled Meeting)

Committees

Committee	Councillor Representative	
	November 2020 to October 2021	November 2021 to October 2022
Arts & Culture Advisory Committee	Cr Carli Cr Deeming Cr Turner	Cr Carli Cr Vandenberg Cr Turner
Audit & Risk Committee	Cr Majdlik Cr Shannon (Substitute: Cr Deeming)	Cr Kesic Cr Shannon (Substitute: Cr Majdlik)
Boral Deer Park Community Liaison Committee	Cr Abboushi (Cr Kesic – Substitute)	Cr Abboushi (Cr Kesic – Substitute)
Caroline Springs Leisure Centre Users Forum	Disbanded by Council - 30 November 2020	
CEO Review Advisory Committee	All Councillors	All Councillors
Community Grants Program – Semi-Annual Grants Assessment Panel	No Councillor appointments from 15 March 2021	
City of Melton Community Benefit Program – Grants Assessment Panel (The Club Caroline Springs)	No Councillor appointments from 15 March 2021	
City of Melton Community Benefit Program – Grants Assessment Panel (Harness Racing Victoria / TABCORP Park Grants)	No Councillor appointments from 15 March 2021	
Community Grants Program – Bi-Monthly Response Grant Assessment Panel	No Councillor appointments from 15 March 2021	
Community Achievement Awards Assessment Panel	All Councillors	All Councillors
Community Learning Board	Cr Ramsey	Cr Ramsey
Councillor Representations Nominations Advisory Committee	All Councillors	All Councillors
Councillor Representations Nominations Advisory Committee	All Councillors	All Councillors
Disability Advisory Committee	Cr Carli Cr Majdlik Cr Ramsey	Cr Carli Cr Majdlik Cr Ramsey
Early Years Partnership Committee	Cr Deeming Cr Vandenberg	Cr Carli Cr Vandenberg
Heritage Advisory Committee	Cr Ramsey Cr Turner	Cr Ramsey Cr Turner

Committee	Councillor Representative	
	November 2020 to October 2021	November 2021 to October 2022
Intercultural Advisory Committee	Cr Abboushi Cr Carli Cr Deeming Cr Turner	Cr Abboushi Cr Carli Cr Kesic Cr Turner
Interface Councils	Cr Ramsey	Cr Kesic (Cr Ramsey – Substitute)
LeadWest Committee	Cr Ramsey (Cr Shannon – Proxy)	Cr Ramsey (Cr Shannon – Proxy)
Leisure Advisory Committee	Cr Abboushi Cr Carli Cr Turner	Cr Abboushi Cr Carli Cr Turner (Cr Shannon – Proxy)
Mayoral Charity Fund Advisory Committee	Cr Majdlik Cr Kesic	Cr Kesic Cr Carli
Melbourne Regional Landfill Community Reference Group	Cr Deeming Cr Turner (Substitute: Cr Kesic)	Cr Kesic Cr Abboushi
Melton Indoor Recreation Centre	Cr Ramsey Cr Vandenberg	Cr Ramsey Cr Vandenberg
Melton Waves Reference Group	Dissolved by Council – 30 November 2020	
Melton Weir Development Advisory Group	Not applicable	All Councillors
Metropolitan Transport Forum	Officer representation	Officer representation
Metropolitan Waste Management Forum	Cr Turner (Cr Abboushi – Substitute)	Cr Turner (Cr Abboushi – Substitute)
Military Commemoration Investment Advisory Committee (MCIAC)	All Councillors	All Councillors
Municipal Association of Victoria	Cr Majdlik	Cr Majdlik

Committee	Councillor Representative	
	November 2020 to October 2021	November 2021 to October 2022
Municipal Emergency Management Planning Committee	Cr Turner (Cr Ramsey - Substitute)	Cr Ramsey
Municipal Fire Management Planning Committee	Cr Abboushi (Cr Ramsey - Substitute)	Cr Abboushi (Cr Ramsey - Substitute)
National Growth Areas Alliance (NGAA)	Cr Kesic Cr Ramsey Cr Turner	Cr Kesic Cr Ramsey Cr Turner
Policy Review Panel	Cr Carli Cr Majdlik Cr Ramsey Cr Shannon	Cr Carli Cr Majdlik Cr Ramsey Cr Shannon
Preventing Family Violence Advisory Committee	Cr Carli Cr Ramsey Cr Shannon Cr Turner (up to 9 Councillors)	Cr Carli Cr Ramsey Cr Shannon Cr Turner Cr Vandenberg (up to 9 Councillors)
Public Hospital for Melton Advisory Committee	Dissolved by Council – 30 November 2020	
Reconciliation Advisory Committee	Cr Turner Cr Vandenberg	Cr Turner Cr Vandenberg
Road Safe Westgate	Cr Ramsey	Cr Ramsey
Road to Zero Steering Committee	Dissolved by Council – 30 November 2020 Replaced by the Safe City Advisory Committee	
Safe City Advisory Committee	Cr Abboushi Cr Carli Cr Ramsey Cr Shannon Cr Turner Cr Vandenberg	Cr Abboushi Cr Carli Cr Ramsey Cr Shannon Cr Turner Cr Vandenberg

Committee	Councillor Representative	
	November 2020 to October 2021	November 2021 to October 2022
Section 223 Submissions Advisory Committee	All Councillors	All Councillors
Transport Community Reference Group	Cr Carli Cr Kesic Cr Turner	Cr Carli Cr Abboushi Cr Turner
Victorian Local Governance Association	Cr Shannon	Cr Shannon
Western Highway Action Committee (WHAC)	Cr Deeming	Cr Deeming
Western Melbourne Tourism Board	Cr Shannon	Cr Shannon
Western Region Mayors Forum	Cr Majdlik	Cr Kesic
West Waters/City of Melton Community Benefit Program	Cr Abboushi Cr Kesic Cr Majdlik	Cr Abboushi Cr Kesic Cr Majdlik
The Willows Historical Park Advisory Committee	Cr Ramsey Cr Shannon Cr Turner Cr Vandenberg	Cr Ramsey Cr Shannon Cr Turner Cr Vandenberg
Youth Council	Cr Abboushi Cr Carli Cr Deeming Cr Turner	Cr Abboushi Cr Vandenberg Cr Majdlik Cr Turner

Councillor's Code of Conduct

The Councillor Code of Conduct was adopted by the Council on 8 February 2021 as required by the *Local Government Act 2020* (the Act).

The Code of Conduct contains certain things, chiefly, the prescribed standards of conduct.

Section 139 of the Act requires every council to review and adopt a new Councillor Code of Conduct which includes:

- the standards of conduct prescribed by the regulations;
- any provisions prescribed by the regulations;
- provisions addressing any matters prescribed by the regulations;
- any other matters which the Council considers appropriate, other than any other standards of conduct

within four months of a general election (s139(2),(3)).

Outside of an election, a Council may review and amend its Councillor Code of Conduct at any time (s140(1)).

Part 3 of the Code sets out the Key Statutory Provisions covering:

- The Municipal Community
- Overarching Governance Principles
- Role of Council
- Role of a Councillor
- Role of the Mayor

Part 4 of the Code sets out the Standards of Conduct covering:

- Treatment of others
- Performing the role of Councillor
- Compliance with good governance measures
- Discrediting or misleading Council or public
- Robust political debate

Part 5 of the Code covers Breaches of Prescribed Standards of Conduct.

Failure by a Councillor to comply with the prescribed standards of conduct constitutes misconduct for the purposes of the Act. The Act provides for a range of sanctions that may be imposed by an arbiter upon councillors for misconduct.

Failure to comply with the Council's internal arbitration process or failure to comply with a sanction directed by an arbiter amounts to serious misconduct.

Continued or repeated misconduct after an initial finding will also amount to serious misconduct.

Parts 6 and 7 of the Code relate to Councillor Conduct Outside of the Prescribed Standards of Conduct and Breaches of Councillor Conduct Outside of the Prescribed Standards of Conduct respectively.

A Councillor Code of Conduct can relate only to complaints by Council or Councillors against another or other Councillor(s). A complaint made by a member of the public in relation to a breach of this Councillor Code of Conduct has no effect unless the

matter is 'taken up' by the Council or a Councillor or group of Councillors on behalf of the complainant. A complaint by a member of the public can otherwise be made to the Minister for Local Government or the Chief Municipal Inspector.

The Code of Conduct is available from Council's website: melton.vic.gov.au.

Conflict of Interest

Councils are entrusted with a range of decision-making powers to govern in the best interests of local communities. These powers must only be exercised impartially, with integrity, and must not seek to deliberately confer an advantage or disadvantage on any person. It must be clear that the private interests of Councillors are not affecting public duties and the position of Councillor is not being used for personal benefit.

The new *Local Government Act 2020* sets out the circumstances that give rise to a conflict of interest and describes the actions that Councillors must take to disclose a conflict of interest where a conflict arises.

This is supported by Chapter 5 of the Governance Rules, which sets out how disclosures of interest are made in order to meet statutory obligations.

Delegations of Authority

With few exceptions, the powers granted to Melton City Council under the *Local Government Act 2020* and other pieces of legislation may be delegated to a delegated committee of Council, to the Chief Executive Officer or to a Council officer through a properly authorised Instrument of Delegation.

The delegation of powers is a mechanism to ensure the effective day-to-day functioning of Council where resolutions of Council would prove impractical.

In accordance with Section 11 of the Act, Council periodically revises and updates instruments of delegation to ensure appropriate authorisation. The Council updated its instruments of delegation on the following dates:

- S5 Instrument of Delegation from the Council to the Chief Executive Officer – 8 November 2021
- S6 Instrument of Delegation – members of staff – 8 November 2021
- S7 Instrument of Sub-delegation by CEO to Council staff – 20 August 2021
- S13 Instrument of Delegation of CEO's powers, duties and functions – 20 August 2021
- S14 Instrument of Delegation by the CEO for VicSmart Applications under the *Planning & Environment Act 1987* – 20 August 2021
- S18 Instrument of Sub-Delegation under the *Environment Protection Act 2017* – 8 November 2021
- Instrument of Sub-Delegation from CEO to Council staff – Toolern Development – 7 June 2021.

Governance Charter

Council represents the broad interests of the community and will implement decisions and follow processes that are informed by good information and data and stakeholder views. Council is committed to the principles of good governance and adopted a Governance Charter at the Meeting of Council on 6 February 2017. Specifically, the Charter is aimed at providing:

- Clear information on decision making processes
- Advice on the authorising environment of Council
- Guidelines for councillors, executive and managers in relation to roles and responsibilities
- A reference point for disputes and clarifies the relationship between the law and internal rules/policies/documents.

The Governance Charter is available from Council's website: melton.vic.gov.au



Section 6 Councillor Allowances

Councillors are paid an allowance in recognition of their voluntary councillor roles in carrying out their civic and statutory duties as representatives of Melton City Council. The *Local Government Act 2020* deems that allowances for the Mayor, Deputy Mayor and Councillors will now be set by the Victorian Independent Remuneration Tribunal (the Remuneration Tribunal) (s39(1)(2)).

On 7 March 2022, the Victorian Independent Remuneration Tribunal passed the "Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No. 01/2022". This Determination took effect from 18 December 2021 and provides for further scheduled annual increases to allowance values until 18 December 2025. The Determination sets a base allowance for each Council member. The value of the base allowance payable varies depending on the role (Mayor, Deputy Mayor or Councillor) and the Council allowance category assigned to the Council as specified in the Determination. Melton has been classified as a Category 3 Council under the Determination.

Mayor and Councillors' allowances for 2021/2022

COUNCILLOR	ALLOWANCE \$
Steven Abboushi	35,358
Lara Carli (Deputy Mayor from 4 November 2021)	48,483
Moira Deeming	35,358
Goran Kesic (Mayor from 4 November 2021)	91,121
Kathy Majdlik (Mayor until 4 November 2021)	59,622
Sophie Ramsey	35,358
Julie Shannon	35,358
Bob Turner	35,358
Ashleigh Vandenberg	35,358

Councillor Expenses

Councillors are entitled to be reimbursed for any necessary out-of-pocket expenses they incur while performing their duties as a councillor.

To ensure that Council policy in relation to the appropriate provision of resources and support provided to councillors meet contemporary standards of probity and community expectations, the Council adopted its latest Councillors and Delegated Committee Members Resources and Expenses Policy at its 31 August 2020 Council meeting.

The policy governs the appropriate provision of motor vehicles, office equipment, secretarial support, travel expenses, training and seminar expenses, hospitality and caring allowances. The policy applies to the Mayor, Councillors and appointed members of delegated committees of Council.

	Conferences, Seminars & Training	Travel Local	Communications	Functions External to Civic Centre	Child Care Expenses	Councillor Allowances	Total
Cr Steven Abboushi	408	0	2,215	81	0	35,358	38,062
Cr Lara Carli (Deputy Mayor from 4 November 2021)	408	0	1,987	340	0	48,483	51,218
Cr Moira Deeming	408	0	1,740	193	4,453	35,358	42,152
Cr Goran Kesic (Mayor from 4 November 2021)	1,512	0	1,376	129	0	91,121	94,138
Cr Kathy Majdlik (Mayor until 4 November 2021)	736	211	7,797	0	0	59,622	68,366
Cr Sophie Ramsey	408	0	2,252	365	0	35,358	38,383
Cr Julie Shannon	7,107	0	1,747	129	0	35,358	44,341
Cr Bob Turner	1,470	405	2,724	258	0	35,358	40,215
Cr Ashleigh Vandenberg	408	0	1,742	170	0	35,358	37,678

Councillors are paid an allowance in recognition of their voluntary councillor roles in carrying out their civic and statutory duties as representatives of Melton City Council.

Our Community



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Celebrating our Community Achievers

Community Achievement Awards 2022

The Community Achievement Awards (CAA) Program recognises the work of individuals and their contribution to community projects and the community. The CAA Program inspires individual and community pride and strengthens community life in the City of Melton.

Annual award winners are announced and celebrated at a formal awards evening at the end of each year. Winners are also invited to Council's Australia Day Ceremony where they are further celebrated and recognised for their achievement.



Citizen of the Year

Murray Lewis

Murray has been an active member of the RSL for more than four decades, and in recent years he has been a driving force in the development and operations of the Caroline Springs RSL. Some of Murray's contributions to the City of Melton community include being the co-founder of the Caroline Springs RSL Sub-Branch; acting as a pensions advocate for veterans at Melton Vietnam Veterans Centre; initiating proceedings for the first memorial at Caroline Springs; being caretaker of the Memorial Walk in Aintree; and being a key support person for the Burnside Village War Widows Group. Murray's decades of service have helped hundreds of veterans and their families receive both support and recognition for their sacrifice.



Young Citizen of the Year

Grace Jikotani

Grace is a youth leader for the City of Melton's Fijian community who has ensured that their young people meet regularly and share their stories so that they can learn from each other, appreciate their culture, and become good role models to others in the City of Melton. She has led the BULA Meke youth group, an entertainment group that showcases the proud and rich culture through traditional Fijian dances. Grace has led the cultural group to represent the Fijian community at events such as Djerriwarrh Festival, Dream Big Festival, Harmony Day and other local community events in the City of Melton.



Access & Inclusion Leader of the Year

Michelle Magundayao

Michelle has been a strong advocate for supporting people with disability to gain their confidence and independence and become active members in the community. She actively works to identify barriers to inclusion for people with a disability and improve their participation in, and connection to, their community. She is involved in Melton's Care Expo, has worked at developing employment, education, and training opportunities, as well as liaising with key organisations to improve participation and facilities for people with a disability.

Ivanka Portelli

During the periods of metro Melbourne's Covid-19 restrictions, Ivanka worked hard to try to reduce the sense of social isolation and loss of connection for many individuals and families. Throughout lockdown Ivanka was going door to door delivering care packages to families in Caroline Springs. Each package was hand crafted with individualised notes containing kind and encouraging words and self-care tips. This allowed people to feel connected and a little less alone.



Intercultural Engagement Leader of the Year

Ornella Niyonzima

Ornella has been instrumental in the creation of Club Iteka, a Burundian dance group that aims to share Burundian culture with young people and keep them connected to their roots. Ornella's passion and leadership has inspired many young girls to join the group, as well as bringing the culture alive to the wider community. Ornella is a passionate advocate, leader, and cultural ambassador for her community and continues to raise awareness of the beauty of the Burundian culture and dance.



Gender Equity Leader of the Year

Margaret Hinks

Margaret has made a significant contribution to her local community and the Zonta Club of Melton. She has worked tirelessly in support of several initiatives designed to empower women, improve their self-esteem, and initiate change. Her activities have been as diverse as co-ordinating sewing classes at the women's prison, supporting the provision of birthing kits and breast care cushions, or her involvement in events such as 16 Days of Activism and White Ribbon Day. Margaret's activities are underpinned by the belief that by empowering women, we build a stronger and more connected community.

The Community Achievement Awards Program recognises the work of individuals and their contributions to community projects and the community.

Celebrating our Young People

2021 City of Melton Youth Awards

The City of Melton Youth Awards recognise the positive contribution that young people make to our community. Applications for the 2021 Youth Awards were open during the months of January and February. The City of Melton Youth Awards categories are: Being connected; Being heard; Being inclusive; Being all you can be and Being happy and healthy. Nominees must be aged 12 to 25 years and must also live, work, or attend school in the City of Melton.

Nominations in the categories of Being Connected, Being Heard and Being Inclusive were not received for the 2021 Youth Awards.

Annual awards winners are announced during Victorian Youth Week and celebrated at a formal awards ceremony in mid-April. However due to government enforced lockdowns and restrictions, the 2021 Youth Awards ceremony was not held.



Being all you can be Ruby Gorton

Ruby has striven to be the best elite athlete in her age group and has continued to impress all of her peers and coaches. Following selection for Victoria at the U12 National Championships, the Hockey Victoria Accelerated Indoor Squad and Shield captain for Footscray (in addition to her acceptance into the South West Academy of Sport program), it was clear that Ruby's commitment to her sport was paying dividends. Ruby can often be seen managing her own beep or yo-yo tests at home and prides herself in being a member of her school's junior Student Representative Council. By taking part in a range of activities, Ruby champions the "This girl can" philosophy and each day takes a soccer ball to school and encourages her friends to be active every lunchtime.



Being happy and healthy Melkamu Hayelom

Melkamu loves playing soccer. He is always excited to learn new things and support others. During soccer training, Melkamu turns up early to support his coach setting up for the day and he is the last one to leave training because he offers to stay back and help pack up. Melkamu gives 100% on and off the field. He always wants the best for his community and suggests ideas on how to better support other players to help them achieve their goals. Melkamu has shown to be a positive role model to his peers, as they look up to him.

Celebrating our Sportspeople

2021 City of Melton Sports Awards

The City of Melton Sports Awards recognise, celebrate and acknowledge the achievements and positive contributions clubs and individuals make to our community. The City of Melton Sports Award categories are:

- Lydia Lassila Youth Sports Scholarship
- Sport Encouragement Awards
- Volunteer Recognition Awards
- Club of the Year Award.

The City of Melton Sports Awards were cancelled for 2021 due to the ongoing uncertainty and operational constraints, challenges and risks associated with community sport and also holding events during the Covid-19 pandemic.

A review of the format for the City of Melton Sports Awards is to be undertaken.

Celebrating our Businesses

2021 City of Melton Business Excellence Awards

The City of Melton's Business Excellence Awards recognise outstanding business success within the municipality. The awards program features a range of award categories, an overall business of the year, and the prestigious Hall of Fame.

In 2021, the awards program was reimagined and designed to showcase businesses who were able to pivot and re-emerge from a tumultuous year. To encourage participation, the scope of existing awards categories was widened, and new categories created to celebrate the efforts, achievements and success of businesses, big and small, irrespective of what industry they might operate in.

The 2021 City of Melton Business Excellence Awards annual gala dinner was held in October at Tabcorp Park. The winning businesses were recognised in the following categories:

Business of the Year: Events 720

Hall of Fame: Quest Apartments Caroline Springs and Exclusive Homes

Award for Innovation: ProTech I.T. Solutions

Award for Adaptability: Events 720

Award for Creativity: Jaslar Pearl

Award for Conscientious Employer: Tabcorp Park

Award for Accessibility & Inclusion: Outlook Environmental

Award for Sustainability Leadership: Lady and The Hair

Award for Disability Inclusion: Specialist Hoops Basketball

Mayoral Achievement Award: Blissful Inspirations Cakes

The City of Melton would like to thank and congratulate the 2021 Business Excellence Awards recipients and acknowledge the following sponsors:

- Atherston (Principal Sponsor)
- West Waters Hotel & Entertainment Complex
- Kool Kidz Ravenhall
- Victoria University
- Woodgrove Shopping Centre
- Melton Toyota
- Matchworks
- Greater Western Water
- The City of Melton's Disability Advisory Committee.

Celebrating our Volunteers

Melton City Council thanks the 119 people who volunteered their time, skills and expertise to assist in Council programs, events and festivals in 2021/22.

The table below shows the number of volunteers for each of the Council areas listed. This report does not include volunteer members on Council committees and advisory groups.

COUNCIL SERVICE UNIT	NUMBER OF VOLUNTEERS	VOLUNTEER ROLE
Ageing Well	7	Ambassadors delivered Council's Ageing Well exercise programs where Covid-19 restrictions permitted; inclusive of the Seniors Walking Group.
Events	25	Due to Covid-19 restrictions, a number Council's major events were unfortunately cancelled. Volunteers assisted in the events that were run during the second half of the year, including Australia Day and Lakeside Alive.
Food Services	0	No registered volunteers available.
Men's Shed	23	Volunteers provided support to Men's Shed projects and groups where restrictions permitted at both Melton and Taylors Hill Men's Sheds.
Neighbourhood House Program	7	Numbers were down this past year due to the lockdowns and the impacts of Covid-19. There were six volunteers with the CA&L Centres (Neighbourhood houses) and one volunteer on food relief/connector hubs.
Social Support	10	Volunteers delivered restricted social support programs including weekend gatherings. At times groups were combined, limiting the number of volunteers needed.
Libraries	3	Volunteers assisted in the English conversation club facilitation (online and in person).
Volunteer Transport	7	Volunteers completed a re-induction which included a driver awareness session and were providing transport within the City of Melton municipality only.
Youth	37	Volunteers returned to the YAC and Youth mentoring programs after events and programs returned to in person attendance.

Sue Waddell

Sue Waddell has lived in Melton for around 38 years. For the past two years, Sue has found a vast amount of joy working as a volunteer with the Caroline Springs and Melton Libraries, connecting with people from other countries who want to improve their conversational English skills. Sue has a Bachelor of Arts degree, a Bachelor of Education degree and a Bachelor of Theology degree and has worked for more than 30 years in primary and secondary schools in England and Australia. Most of her teaching experience has been with Year 11 and 12 students in the areas of English, English Language and English Literature.

Sue is employed on a sessional basis by the VCAA to write and assess English Language exams for Year 12 students, piloted the current Year 12 English Language course and has co-authored two texts for Heinemann for this subject. Currently, Sue is tutoring Chinese students in Huashang University in China in English Literature via Zoom.

In 2005, Sue and her husband spent six months as volunteers teaching English in Thailand and Laos and has worked as a Pastor in the Uniting Church and currently assists with programs and activities at Grace Community - Melton Uniting Church. Sue is extremely passionate in her commitment to the community at all levels and strives to support them at every stage of their journey.



Wendy Mason

Wendy Mason was employed by News Corp for over three decades as a personal assistant, editorial administrator and journalist. In 2012 Wendy became a trainer and assessor of Certificate III & IV Education Support. A passion for literacy then led to a Certificate in Teaching English as a Second Language (ESL).

For the last nine years Wendy has volunteered at the Caroline Springs Library as part of a weekly community program teaching conversational English to ESL and low literacy participants.

Currently, Wendy works at the Djerriwarrh Community and Education Services in Melton as an educator and volunteers at the Caroline Springs

RSL Sub-Branch editing a monthly newsletter and assisting with social activities. Wendy has a great love for the written word and is avid in sharing her skills and passions with those seeking help.



Roger & Wiltrud Davis

Roger and Wiltrud have been volunteering at Melton City Council for more than four years. Roger currently volunteers in the Tech and Tea sessions and Wiltrud volunteers in the Atherstone Community Music Jam Sessions. Roger previously volunteered at the Melton Information Centre and Wiltrud volunteered at Melton South Community Centre, teaching German.

They say they have fun volunteering and it helps them engage with other people in the community. They believe volunteering keeps them "young at heart". Their proudest volunteering accomplishment is being able to teach and provide information to the community. When asked what the best thing about volunteering

is as a couple, they say being able to "bounce ideas of each other and assisting and working together to provide the best possible outcome for the community with teaching".



Belinda Buchanan - Pay It Forward joy spreader during lockdowns

Local resident Belinda Buchanan used social media to begin a Pay It Forward campaign with her friends and family. She lives in Caroline Springs and wanted to support her community during long pandemic lockdowns. After hearing about Council's work with food relief, she wanted to somehow lift people's spirits who were doing it tough and let them know they are not alone. The campaign quickly spread and residents all over the municipality began donating small gifts all with handwritten notes and positive messages of hope. The gifts were distributed with the food hampers over a number of months.

Belinda is a legal secretary at KCL Law in Melbourne, she manages a charity called Hope Child Africa, she is a single mother with a six-year-old daughter, Scarlett, who was a little helper for the Pay It Forward campaign.



Jono Ingram - We Love Aintree founder



“communities which are connected and supportive of one another, and are particularly mindful of the most vulnerable, are strong communities”

Studies have shown that social isolation and disconnection is on the rise in suburban Australia. With increasing isolation and loneliness comes an increase in mental illness, and increased disadvantage among already vulnerable groups.

It was this research that motivated Jono Ingram to found We Love Aintree, a not-for-profit company dedicated to building community and social connections in the growing new suburbs of the City of Melton and Melbourne’s west.

We Love Aintree provides opportunities for the community to care for both people and place, through initiatives and programs which connect people with one another, and connect communities to the land on which they live. The Aintree Community Garden, founded in 2018, has played a huge role in this, as community members have gathered together to tend the garden, grow food, share knowledge, and cook and eat together.

Jono also has hosted environmental events in the neighbourhood, such as community clean ups in local parks and along the wetlands, and community tree planting days to revegetate the Kororoit Creek. He also visits schools and kindergartens to inspire kids into action on climate change, tackling the plastic waste problem, and working together as a community to revegetate degraded natural areas. Jono says that these opportunities help people to realise that you can’t truly care for your community unless we remember to care for our non-human neighbours as well, the birds, animals, frogs, and fish. In addition, these community events allow for like-minded people to connect with one another and look for new and innovative ways to work together in caring for the environment.

In 2019, Jono worked with local Aintree residents Norm and Lee Palumbo, and Woodlea, a local developer, to create Aintree Cafe & Garden. Aintree Cafe is a not-for-profit community cafe which embodies much of what We Love Aintree seeks to achieve through community programs. Jono describes Aintree Cafe as a place where people can meet with one another casually, a place to host community groups, a place to showcase local artists by utilising the cafe walls as a gallery, a place for business meetings and sending profits back into We Love Aintree’s community development work.

There was a similar idea behind We Love Aintree’s second social enterprise, Eat Grow Garden, which was founded in 2020. This social enterprise builds edible food gardens, designs bee and bird friendly landscapes, and provides contract lawn mowing and garden maintenance services.

Eat Grow Garden also seeks to employ people who may be facing barriers to employment or are experiencing disconnection or disengagement in the community. Both of We Love Aintree’s enterprises are seeking to address this concern by providing stable, local, and supported employment.

Jono’s vision doesn’t stop there either. He says that communities which are connected and supportive of one another, and are particularly mindful of the most vulnerable, are strong communities. He envisions growing, inspiring, and empowering more people across the City of Melton and the west to work together to discover what they can do to bring people together in their place, and work for the common good of all who live there.



Adam Andreucci – Covid-19 Emergency Response food relief volunteer

Local resident Adam Andreucci volunteered with the Covid-19 Emergency Response team that operated daily from the Toolern Vale Community Hall. The Covid-19 Emergency Response team has been responsible for responding to requests for help from the local community due to hardship caused by Covid-19 and also requests for help when in isolation. Adam has worked hard every week to pack and deliver food parcels to our most vulnerable community members impacted by Covid-19. Whilst most of us were locked up during lockdowns, Adam worked alongside the team who turned up every day to make sure the most vulnerable in the community still had food to eat and basic supplies.

Image (below): Adam Andreucci far left, with Cr Julie Shannon on a site visit, and Emergency Response staff member Luca Andreucci)



Charmaine Cauchi- Youth Mentor (Young Communities)

Charmaine has been a part of the Youth Mentoring program since May 2019. Charmaine became a youth mentor because she wanted to give back to her community through being a positive role model and to support people in need. She previously coached basketball for five years which was a positive experience supporting young people. Charmaine aspired to create meaningful relationships and wanted to develop long-term bonds with a young person.

alongside them and she has discovered that young people are extremely wise, thoughtful, caring and intuitive.

Charmaine is very grateful to have contributed to the journey of life of her mentee.

Charmaine and her mentee had common interests, values and these interests and values had been identified through the matching phase.

Charmaine stated that the highlight of her mentoring journey was observing a young person’s personal development over time.

Charmaine believes in young people and, according to her, young people have many strengths, emotional maturity, and the ability to self-reflect. Charmaine often reflects these strengths back to young people while working



Community Grants

Council recognises and values the important contribution individuals and community groups provide to the local community. Local community organisations are ideally placed to understand local needs and encourage community participation to create significant benefit for the community through the instigation of local programs and projects.

Council provides financial support to community groups through the Community Grants Program, Young Communities Grants Program, and World Environment Day Grants Program.

2021/22 Council Grant Program Categories

Council directly provided community funding through the following program categories:

GRANT CATEGORY	PURPOSE	AMOUNT AVAILABLE
Community Grants Program		
Responsive Grants	Financial assistance for projects that provide a timely response to emerging community needs/issues.	Up to \$2,000
Establishment Grants	Supporting establishment costs of new groups.	Up to \$1,500
Semi-Annual Grants	Access to community grants across 2 categories: - Community Project Grants – up to \$10,000 - Entry-Level Grants – up to \$2,000	Up to \$10,000
Resident Achievement Contributions	Recognises achievements and financial sacrifices made by residents participating in leisure and cultural activities at a higher level.	International \$750 Interstate \$500 State \$250
Covid-19 Community Relief and Recovery Fund Program	For Covid-19 related emergency relief services provided by community services and groups to City of Melton residents.	Up to \$7,000

Young Communities Grants Program

Project Grants	For projects that aim to address the issues faced by young people in the City of Melton.	Up to \$5,000
Individual Grants	For young individuals (12–25 years) from the City of Melton to further their skills through chosen activities.	Up to \$500

The following tables below provide a summary of the successful allocation of funds across all program areas for the 2020/21 financial year:

GRANT CATEGORY	NUMBER OF SUCCESSFUL APPLICATIONS	AMOUNT FUNDED
Community Grants Program		
Semi-Annual Grants	15	\$79,581.62
Responsive Grants & Establishment Grants	10	\$13,958.70
Resident Achievement Contributions	3	\$1,500.00
Covid-19 Relief and Recovery Fund	13	\$75,464.00
The Club Caroline Springs Grants (externally funded)	4	\$15,216.65
HRV/Tabcorp Park Grants (externally funded)	3	\$9,748.90
TOTAL Community Grants Program		\$195,469.87

World Environment Day Grants Program

Environmental Grants	2	\$8,700.00
Sustainability Grants	0	\$0
TOTAL Environment Grants Program		\$8,700.00

Young Communities Grants Program

Project Grants	5	\$12,353.00
Individual Grants	9	\$4,020.00
TOTAL Young Communities Grants Program		\$16,373.00

Our People



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Executive team

To support Council in its functions, an Executive Management Team is appointed to administer staff and the operational activities of Council. This team, led by the Chief Executive Officer, is responsible for managing the implementation of Council's decisions.

The Executive Management Team consists of three General Managers and one Executive Manager, led by the Chief Executive Officer (CEO). The CEO reports directly to Council.

Roslyn Wai

Chief Executive Officer

Appointed as Chief Executive Officer in January 2022, Roslyn has more than 30 years' experience working across local government, water, tertiary education and media sectors. She is an experienced and highly regarded executive leader committed to

delivering positive outcomes for the community. Roslyn holds a Master of Business Administration and Master of Arts (Professional Communication) and is a graduate of the Australian Institute of Company Directors and an Associate Member of the Governance Institute of Australia.



Luke Shannon

Acting General Manager Corporate Services

Luke Shannon holds a Bachelor of Applied Science (Environmental Planning), a Graduate Diploma in Cultural Heritage, is a Graduate of the Australian Institute of Company Directors (GAICD) and has worked in local government for more than 25 years.

Luke's portfolio covers engagement and advocacy, finance, capital projects, information technology, and people and culture.



Troy Scoble

Acting General Manager Community Services

Troy Scoble has 15 years of local government experience across multiple directorates. He has a Bachelor of Business Management with Majors in Marketing and Human Resource Management, with a Graduate Diploma of Sport Management.

Troy worked in investment attraction in both state government and local government sectors, before following his passion in sport, recreation, leisure and youth, and has been responsible for some of Council's major sport, recreation and leisure infrastructure planning and development.



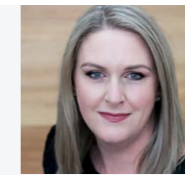
Sam Romaszko

Acting General Manager Planning and Development

Known for her strategic thinking, Sam is an industry leader with over 16 years' experience in local government, primarily focused on the infrastructure sector.

Sam holds a Bachelor of Engineering (Civil) from RMIT University and is a chartered engineer.

Sam's portfolio covers engineering services, operations, environment and waste, planning, city design and strategy, and compliance.



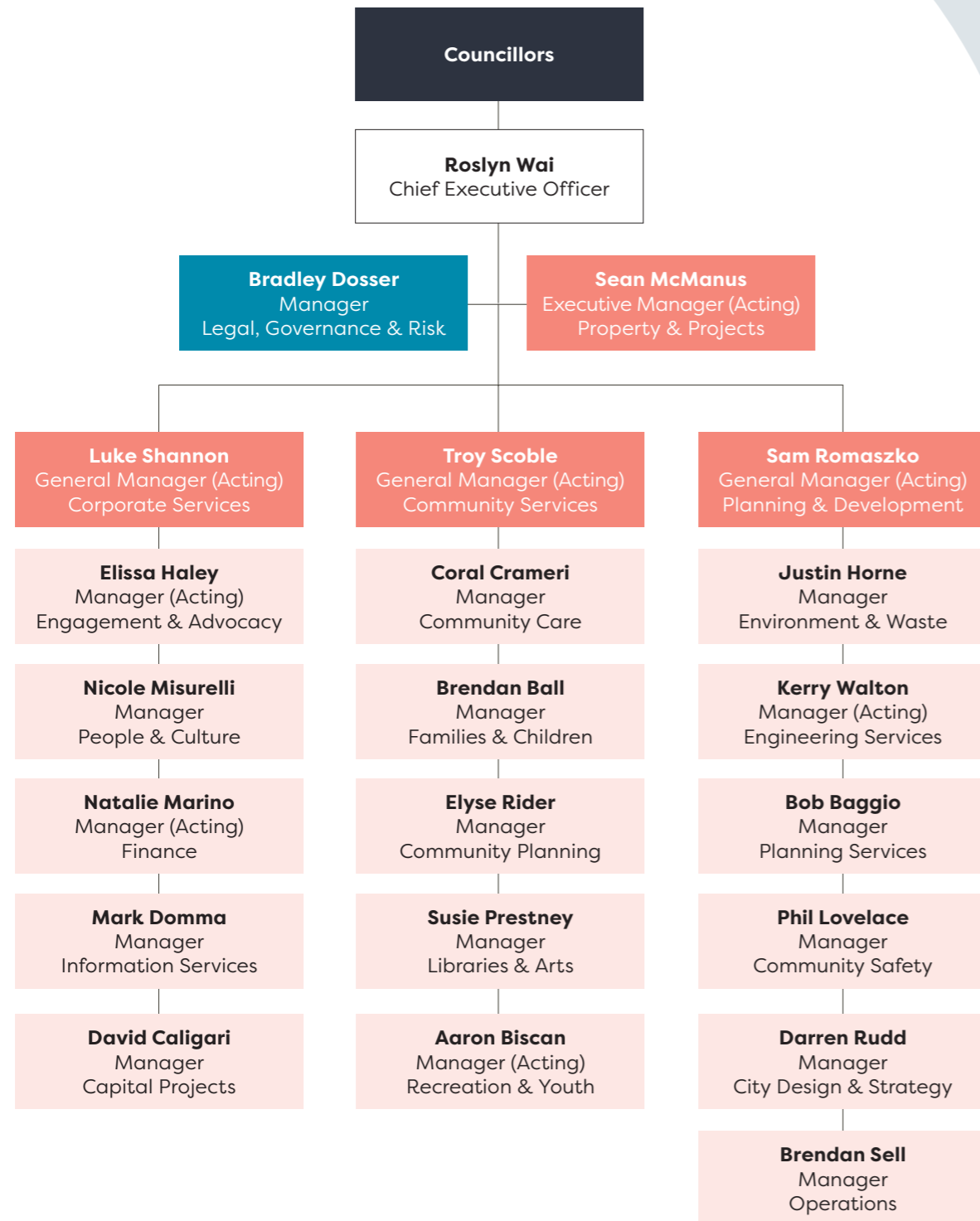
Sean McManus

Acting Executive Manager Corporate Strategy and Investment

Sean has more than 25 years of public sector experience in local and state governments. With a Degree in Communications and Professional Writing, Sean has more than 20 years of senior management experience in communications, marketing, advocacy, stakeholder engagement and economic development roles.



Organisational Structure



Employee Breakdown

Employee Breakdown 1 July 2021 to 30 June 2022

	Office of the CEO	Community Services	Corporate Services	Planning & Development	Total
FULL TIME					
Male	3	32	52	108	195
Female	8	114	81	58	261
PART TIME					
Male	0	10	1	15	26
Female	2	148	25	75	250
CASUALS					
Male	0	6	0	8	14
Female	2	46	1	15	64
Total	15	356	160	279	810

Employment by Remuneration Classification

	Band 1	Band 3	Band 5	Band 7	Nurses	Total
Male	22	15	43	46	0	
Female	75	61	91	44	59	
	Band 2	Band 4	Band 6	Band 8	Senior Officers	Total
Male	5	9	60	23	14	237
Female	16	124	71	25	7	573

In 2021/22, Council employed 810 people in full time, part time and casual capacities.

This year 119 volunteers also assisted Council to deliver programs, services and events for the City of Melton. Covid-19 had a significant impact on the opportunities for volunteers to participate in the majority of Council programs, services and events with many being cancelled.



Workforce Diversity and Inclusion

Council aims to create a workplace which is diverse and in which the best applicants secure employment opportunities. Diversity in our workforce means better decision making, programs and outcomes for our vibrant and diverse community. This is achieved by proactively seeking out and inviting a diverse candidate pool and by using innovative attraction and selection methods. We proactively invite diversity and then nurture and offer inclusion in our workforce which is important in maintaining wellbeing, morale, and high performing people.

Council's induction program for all staff sets a strong platform of expectations starting with our values: Motivate, Empower, Lead, Trust, Openness and Nurture (MELTON), awareness of anti-discrimination, prevention of bullying and harassment.

Recruitment policy and practice has been reviewed to include adjusting and introducing more flexible selection processes to recruit to roles. This includes greater reach and opportunity using social media and other promotion of jobs to our local community and candidates and, for example, a strengths and values based approach to select the right person for a role. Unconscious bias training was undertaken by staff and is now embedded in our induction for new staff.

Enterprise Bargaining Agreement

The Melton City Council Enterprise Bargaining Agreement No 9 2019 expired on 30 June 2022 but remains in place until a new Agreement is reached with employees. Negotiations with a bargaining committee comprising employees, union and management representatives is underway with a view to reaching an outcome which is beneficial for our workforce and Council. A process to consolidate the Agreement involving streamlining and simplifying aspects and language is also occurring concurrently with the negotiations.

Professional Development

A variety of professional development opportunities are offered to staff via the Corporate Training Calendar. This framework is funded by People & Culture and provides access to a range of workshops in areas such as business skills, communication skills, Microsoft Office, and personal development. Programs offered in the third and fourth quarters were centered on mental health and wellbeing, supporting employees working remotely and in Covid-19 recovery and resilience. A range of offerings were provided from March, on International Women's Day, focusing on women's professional and leadership development.

Leadership Development Program

Council offers comprehensive training opportunities to all leaders, as well as to staff who aspire to lead people. The overarching leadership program was re-assessed this year, allowing us to gear up for a renewed leadership program in 2022/23. There were a number of programs offered in the third and fourth quarters for women's leadership and supporting employees new to management or a leadership role.

Reward & Recognition Program

The Reward and Recognition framework provides opportunities for any staff member to nominate another member to be recognised for their contribution in a range of ways. Over the past 12 months numerous reward and recognition nominations were given to staff for going above and beyond their roles. The annual STAR awards and reward and recognition program was held in late January.

Prevention of violence against women/gender equity strategy

Council provides a family violence policy and procedure to support staff who have experienced family violence. Council also focuses on preventing family violence through its Equality and Respect 2030: A Strategy to prevent violence against women by promoting gender equity in the City of Melton. Council is demonstrating leadership by recognising gender inequality as the root cause of violence against women and has committed to working towards a gender equitable, safe, and inclusive community and workplace. Targeted staff groups and managers were included in family violence awareness training. This year focused heavily on completion of the workforce gender audit and consultation with employees and other stakeholders to complete the Gender Equality Action Plan (GEAP). Our GEAP focused on equity in employment processes including recruitment and promotion, language and building employee awareness around the effects of violence and unconscious bias.

Occupational Health and Safety, Workplace Health and Wellbeing, Injury Management/ Return to Work and Enterprise Risk Management

Occupational Health and Safety (OHS)

Council's OHS Management System undertook many successful compliance activities throughout the year, despite some of the challenges that working remotely and workforce changes provided. These activities included:

- Internal audits
- Review and implementation of OHS policies and procedures in line with internal schedules and legislative changes
- Activities to increase the leadership team's commitment to OHS due diligence
- Consultation and communication with the continued support of workplace health and safety representatives
- A transition to an online incident and injury OHS management platform.

Council officers interact daily with members of the public and, at times, experience aggression and threats. Unfortunately, with the Covid-19 climate creating stressors for the community, there was an increase in the prevalence of our officers experiencing unexpected behaviours from members of the public in their roles. Building on the recent introduction of Council's Occupational Violence Information Sharing System (OVISS), along with situational awareness response training and implementing alert system infrastructure, officers have safely navigated a socially critical time in service delivery.

The OHS team provided essential support to Council's Covid-19 response in terms of staff and community safety, providing regular advice to the Crisis Management Team, and the organisation more broadly. OHS staff training was unfortunately cancelled in the second half of 2021. Covid-19 recovery activities enabled the resumed delivery of essential face to face training in the third and fourth quarters of 2022. The programmed training will continue to be rescheduled and delivered into the next financial year.

Workplace Health and Wellbeing

This year Council continued to provide support during the Covid-19 pandemic. This included promotion of vaccinations, working from home support, and ensuring the workplace was safe through maintaining social distancing, mask wearing and sanitising. Council was also able to transition employees back into work at the appropriate time and promote flexible work arrangements.

Council helped employees reconnect upon their return to the office through events such as a Harmony Day lunch and celebration of the end of Ramadan, whilst also promoting a sense of inclusion.

Injury Management/ Return to Work

Council introduced a new online reporting system – Quicksafe – which has enabled more streamlined reporting of any incidents and injuries.

Currently, Council has seven open Workcover claims for current employees, and is managing numerous other employees under the Early Intervention Program and for non-work-related ailments.

Enterprise Risk Management

Council continued to address the findings from a previous internal audit of its integrity framework which included the fraud and corruption plan and enterprise risk management framework. Council developed a work plan for the review and updated a number of plans and policies to minimise Council's exposure to risks such as fraud and serious misconduct. The internal risk management committee continued to meet to review and update Council's strategic and corporate risk profile. Council updated its Enterprise Risk Management Policy on 2 May 2022 and Fraud and Corruption Control Policy on 7 March 2022. The corresponding Enterprise Risk Management Plans and Fraud and Corruption Control Plans were also updated at these times.

Our Performance



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Melton City Council and Wellbeing Plan 2021/2022	Page 78
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Council Annual Action Plan	Page 79
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Report of Operations

Council is committed to transparent reporting and accountability to the community and the Report of Operations 2021/2022 is the primary means of informing the City of Melton community about Council's operations and performance during the financial year.

- **An Annual Budget**
(for the next four financial years)
- **A Quarterly Budget Report**
- **An Annual Report**
(for each financial year)
- **Financial Policies.**

Integrated Strategic Planning and Reporting Framework

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

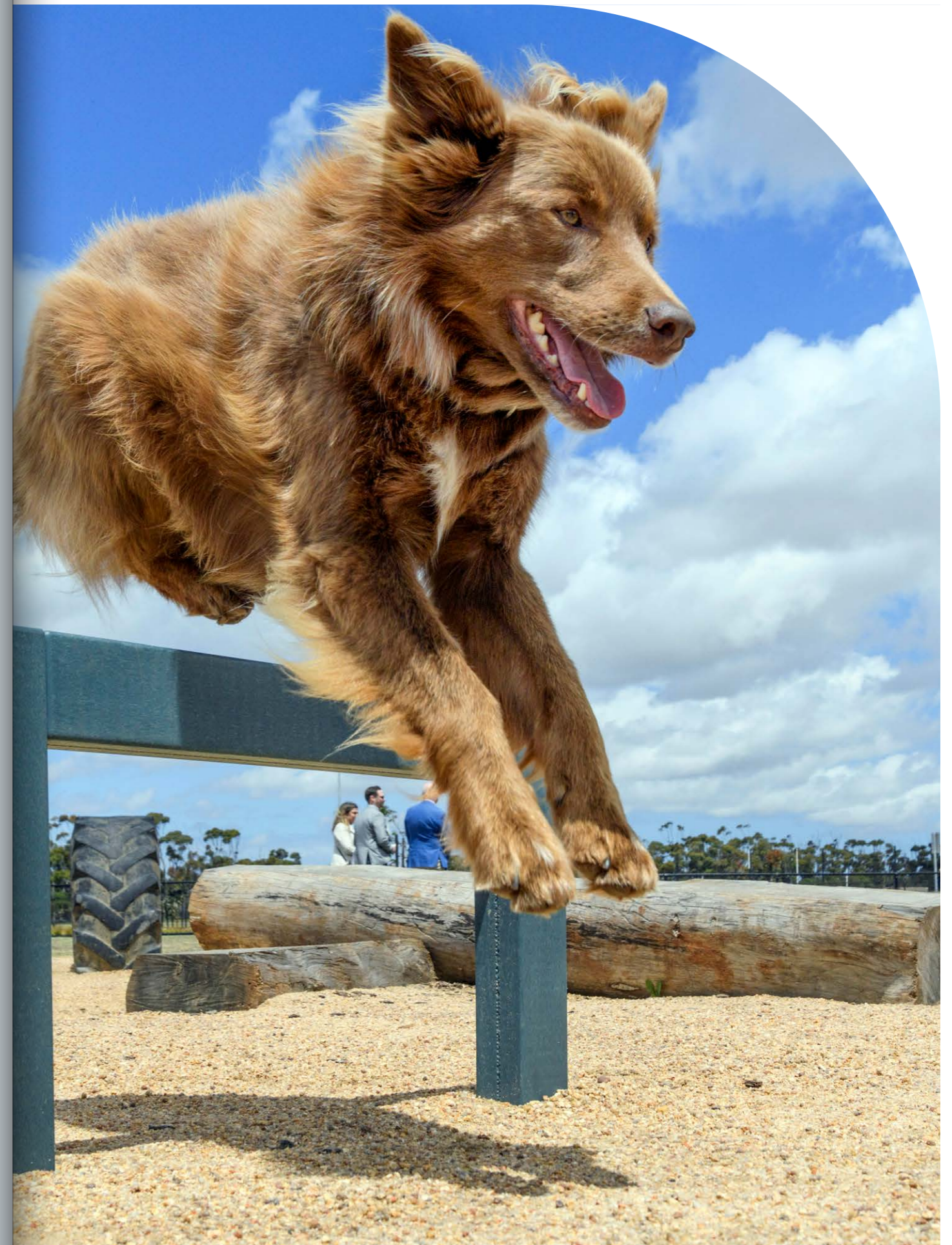
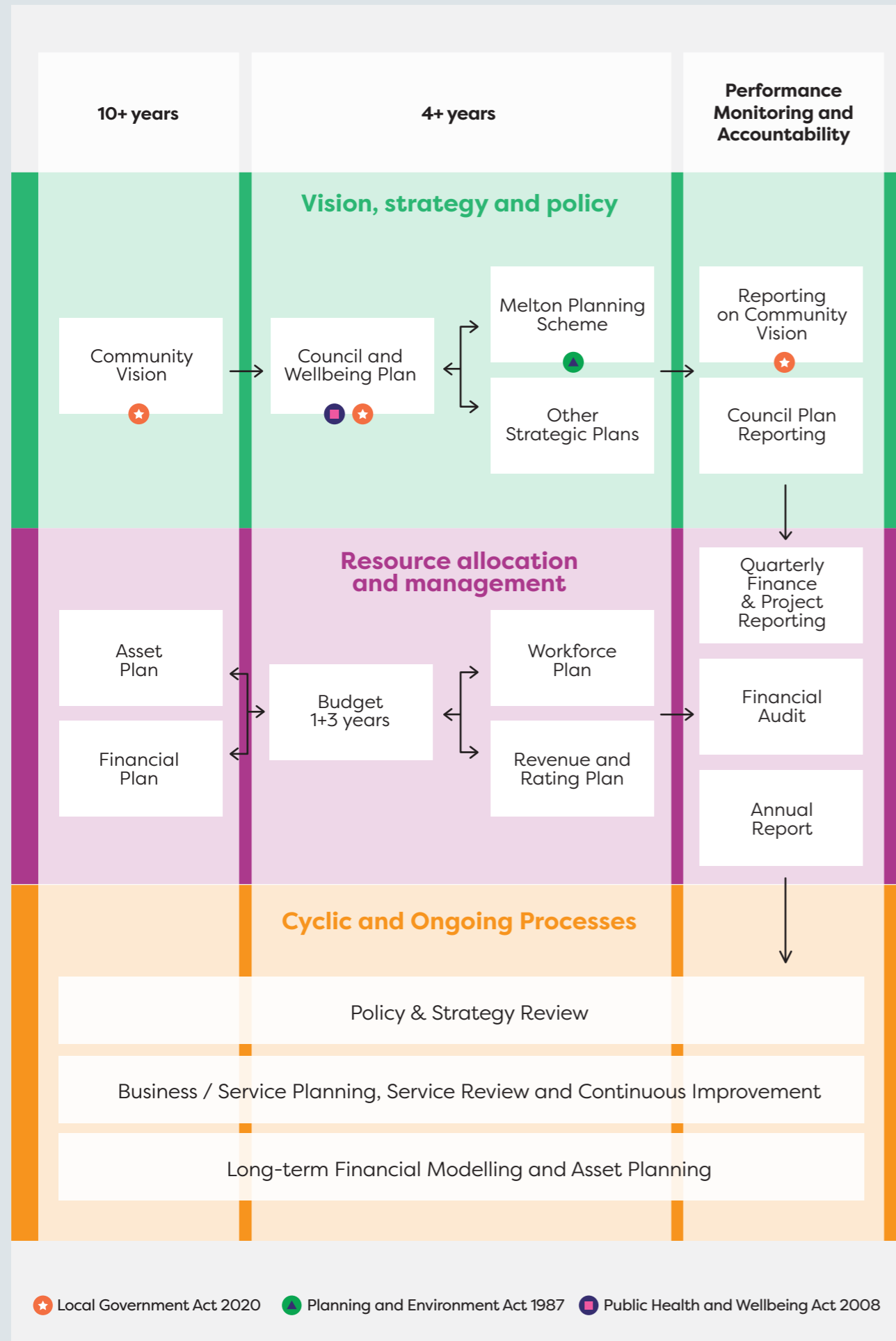
- **A Community Vision**
(for at least the next 10 financial years)
- **A Council Plan**
(for at least the next four financial years)
- **A Financial Plan**
(for at least the next 10 financial years)
- **An Asset Plan**
(for at least the next 10 financial years)
- **A Revenue and Rating Plan**
(for at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

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 planning and accountability framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.





Description of Operations

Melton City Council is responsible for more than 100 services. These include family and children's services, traffic regulation, open space, youth facilities, waste management and community planning. Other matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget are also part of day-to-day operations at Melton City Council.

Council's broad range of community services and infrastructure support the wellbeing and prosperity of its community. Council's vision, strategic objectives and strategies to further improve services and facilities are described in the Council and Wellbeing Plan, and the Budget, and reported in this Annual Report.

The delivery of services, facilities, support and advocacy to achieve strategic objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under Victorian legislation.

Melton City Council and Wellbeing Plan 2021-2025

The Council and Wellbeing Plan guides all council activities over the four-year term of the elected council. The key elements of the Council and Wellbeing Plan are:

Themes	Used to focus Council's strategic planning into common subject matter and are usually a few key words followed by a short statement of explanation.
Strategic Outcome	Describes the desired future condition upon the achievement of the stated objectives.
Objectives	The strategic purpose statements that set the direction to manage underlying issues or take advantage of presenting opportunities.
Strategies	Set of approaches directed at achieving the objectives in the Council and Wellbeing Plan.
Strategic Performance Indicators	What is measured to assess performance against Council and Wellbeing Plan strategic objectives.

The Melton City Council and Wellbeing Plan 2021-2025 themes and strategic outcomes are:



THEME 1
A safe City that is socially and culturally connected

STRATEGIC OUTCOME

A diverse, equitable, safe, and connected City that people are proud to be part of



THEME 2
A vibrant and healthy natural and built environment

STRATEGIC OUTCOME

A City that protects and enhances its natural environment for future generations



THEME 3
A fast growing, innovative and well-planned City

STRATEGIC OUTCOME

A City where growth and development occur in a strategic, fair, and sustainable way



THEME 4
A City that promotes greater education and employment

STRATEGIC OUTCOME

A City rich in local employment and education opportunities



THEME 5
A community that is actively engaged in the City

STRATEGIC OUTCOME

A community that embraces volunteering and is encouraged and able to engage with Council



THEME 6
A high performing organisation that demonstrates civic leadership and organisational excellence

STRATEGIC OUTCOME

An innovative, transparent, accountable, and sustainable organisation

Performance

Council's performance for the 2021/2022 year has been reported against each Council and Wellbeing Plan theme, desired outcome and objective to demonstrate how Council is performing in achieving the Council and Wellbeing Plan 2021-2025.

Performance has been measured as follows:

- Results achieved in relation to the strategic indicators in the Council and Wellbeing 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 Local Government Victoria prescribed service performance indicators and measures.

Council Annual Action Plan

The Melton City Council Action Plan is an annual plan that documents key activities and initiatives. Progress reports are prepared on a quarterly basis and are published on Council's website.

The 2021/2022 Council Annual Action Plan End of Year Performance Report will be presented to Council at the 12 September 2022 meeting. The report provides commentary on achievements, progress and explanations for delays and postponements.

The table below details progress against the actions in 2021/2022.

Status	Symbol	Number of Actions	% of Actions
Achieved		155	83.8%
On Track		3	1.6%
Not on Track		27	14.6%
Postponed		0	
TOTAL		185	100%

A copy of this report is available at:

melton.vic.gov.au/Council/Publications/Documents-Reports-Strategies

The 2021/2022 year represents the first year of the Council and Wellbeing Plan 2021-2025. Any incomplete strategic actions will be carried over to the 2022/2023 Council Annual Action Plan.

Detailed Performance Analysis

The following outlines Council's performance, by theme, against the Strategic Indicators in the Council and Wellbeing Plan 2021-2025, progress reports against initiatives in the 2021/2022 budget, significant achievements for the year, and information in relation to services funded in the 2021/2022 budget. It also provides results for the prescribed service performance indicators and measures as set out in the Local Government Performance Reporting Framework and a look at what the future holds.

Objectives, and strategic indicators with a strong health and wellbeing focus, have been identified with a health and wellbeing icon

Some strategic indicators do not have 2021/2022 results. These indicators rely on the results of the Community Household Satisfaction Survey or data extraction methodology has not been finalised. Questions relating to these indicators were not asked in 2021/2022 owing to size restrictions of the survey. A review of the surveying process will be undertaken in 2022/2023 to ensure future results are provided for these indicators. Data extraction processes will also be finalised in 2022/2023.



Theme 1

A Safe City that is socially and culturally connected

Strategic Outcome
A diverse, equitable, safe, and connected City that people are proud to be part of

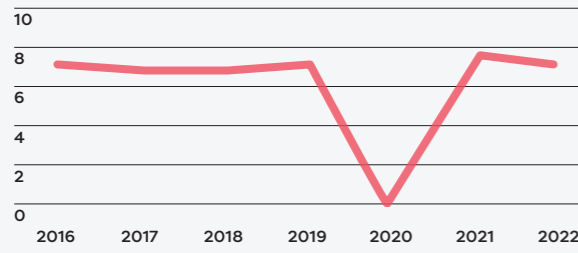


OBJECTIVE: 1.1

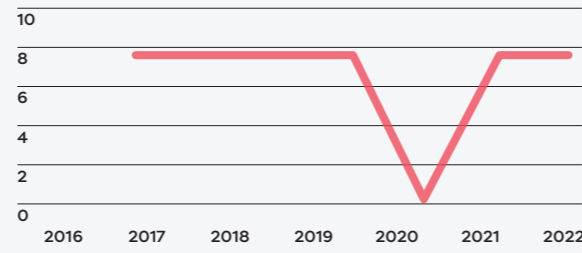
A community that celebrates diversity and is inclusive of all ♥

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community agreement that the City of Melton is an age friendly community ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.61	Not asked	7.56	7.31	Although the decrease in the level of agreement is not significant, the overall result is still in the good range. Council will continue to review its programs, services and events to ensure it provides high quality services to all ages
Community agreement that the City of Melton is accessible and inclusive for people with a disability ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.57	Not asked	7.38	7.42	The result for 2022 is comparable to that of previous years and continues to be in the good range. Council will continue to review its programs, services and events to ensure it provides a high-quality service to people living with a disability
Community agreement that the City of Melton community is welcoming and supportive of people from diverse cultures and backgrounds ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.91	7.91	7.72	7.69	The 2022 result shows a marginal decline compared to that of previous years. This decline is less than that observed in 2020-2021. The decline may result from loss of social cohesion, or general increases in dissatisfaction across many indicators during and after the Covid-19 period. Overall the rating of 7.69 indicates the community generally agrees that Melton welcomes and supports everyone.
Community agreement that the City of Melton is welcoming and supportive of the LGBTIQ+ community ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.43	Not asked	7.51	7.5	The 2022 result shows stable satisfaction on this indicator following a pleasing upwards trend from 2019 to 2021. The value itself indicates general community agreement with the statement.
Community satisfaction with culture and diversity representation in community events ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.89	7.33	7.8	7.37	Restrictions on public gatherings due to Covid-19 in the first half of 2021/2022 significantly impacted the delivery of cultural activities. With a number of events cancelled or postponed across Victoria, Council was unable to deliver its event program until the start of 2022.

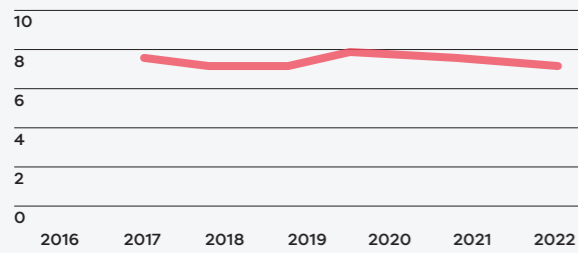
Community agreement that the City of Melton is an "age-friendly" community



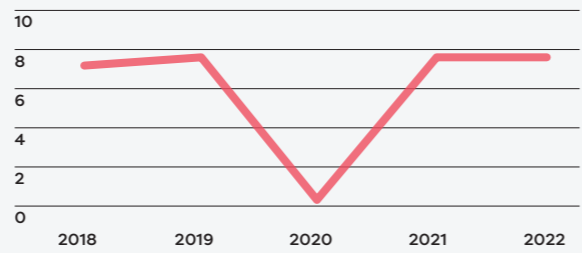
Community agreement that the City of Melton is accessible and inclusive for people with a disability



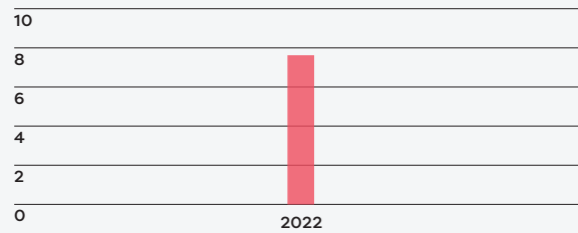
Community agreement that the City of Melton community is welcoming and supportive of people from diverse cultures and backgrounds



Community agreement that the City of Melton community is welcoming and supportive of the LGBTQIA+ community



Community satisfaction with culture and diversity representation in community events



NB: "Community agreement that the City of Melton is an 'age-friendly community'" was not surveyed in 2020 owing to a Covid-19 limited survey being conducted

NB: "Community agreement that the City of Melton is accessible and inclusive for people with a disability" was not surveyed in 2020 owing to a Covid-19 limited survey being conducted

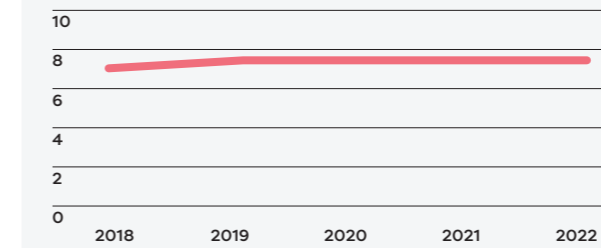
NB: "Community agreement that the City of Melton community is welcoming and supportive of the LGBTQIA+ community" was not surveyed in 2020 owing to a Covid-19 limited survey being conducted

OBJECTIVE: 1.2

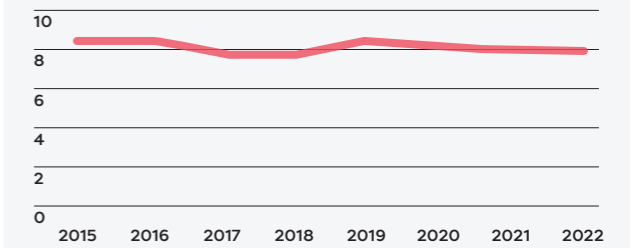
A safe community where people feel proud to live

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community agreement that the City of Melton community are proud of, connected to and enjoy their neighbourhoods	7.34	7.35	7.23	7.22	The 2022 result shows stabilisation of satisfaction on this indicator following a pleasing upwards trend from 2018 to 2020. This trend indicates that the City of Melton community is generally proud of, feels connected to and enjoys local neighbourhoods. Decline since 2020 may indicate post Covid-19 hesitancy to re-engage locally, or a feeling of loss of local connection since returning to commuting/general pre Covid-19 ways of living.
Personal level of safety in public areas of the City of Melton during the day	7.9	7.81	7.75	7.59	The 2022 result shows an ongoing marginal decline since the highest levels of satisfaction recorded in 2019 (7.9). The result itself indicates that generally the community feels safe during the day.
Personal level of safety in public areas of the City of Melton at night	6.18	5.68	5.73	5.54	The 2022 result shows an ongoing marginal decline since the highest levels of satisfaction recorded in 2019 (6.18), similar to the indicator relating to perceptions of safety during the day. The result itself demonstrates opportunity for ongoing improvement to improve safety at night.
Community agreement that the City of Melton is vibrant, accessible, and engaging	7.07	7.09	7.12	7.09	The 2022 result remains stable, an ongoing trend since 2018. This indicates that community generally agrees that the City of Melton is vibrant, accessible, and engaging.

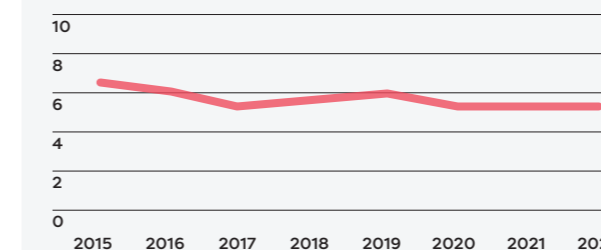
Community agreement that the City of Melton community are proud of, connected to and enjoy their neighbourhoods



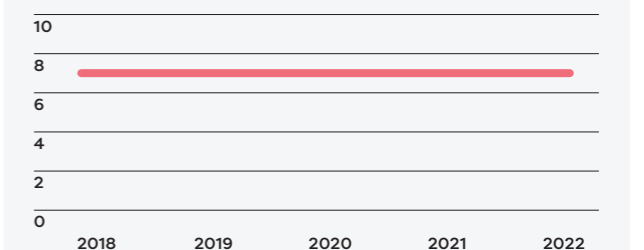
Personal level of safety in public areas of the City during the day



Personal level of safety in public areas of the City at night



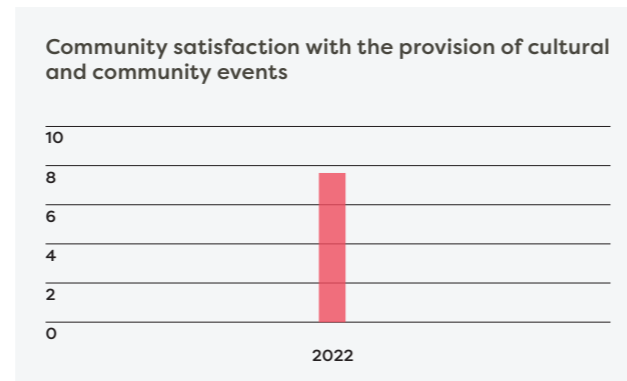
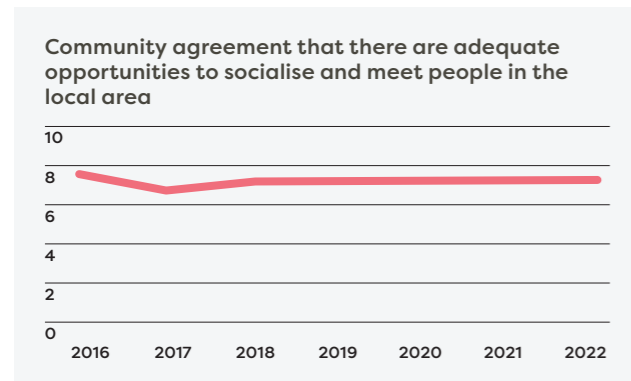
Community agreement that the City of Melton is vibrant, accessible, and engaging



OBJECTIVE: 1.3

Local neighbourhoods are socially and culturally connected ♥

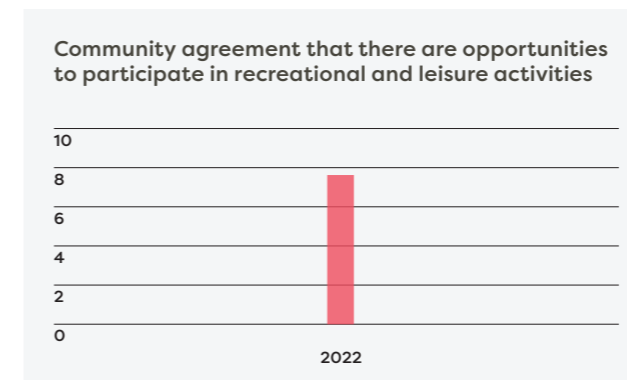
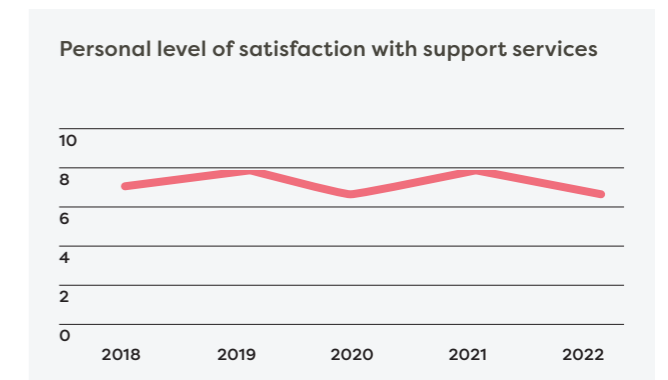
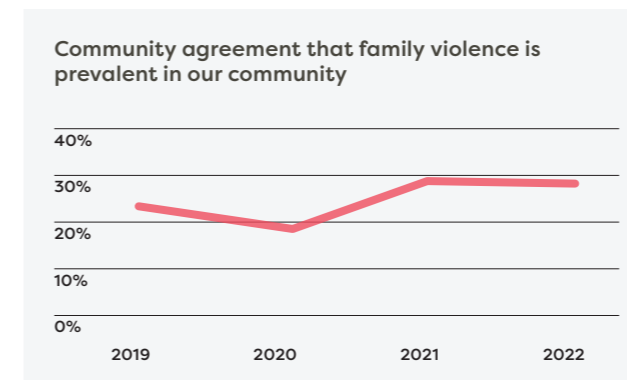
STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community agreement that there are adequate opportunities to socialise and meet people in the local area ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.94	6.94	7.03	7.02	The 2022 result remains stable, with only marginal increases since 2018. This indicates that community generally agrees that there are adequate opportunities to socialise and meet people in the local area.
Community satisfaction with the provision of cultural and community events ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.77	7.33	7.68	7.34	Restrictions on public gatherings due to Covid-19 in the first half of 2021/2022 significantly impacted the delivery of cultural activities. With a number of events cancelled or postponed across Victoria, Council's was unable to deliver its event program until the start of 2022.



OBJECTIVE: 1.4

A City that promotes positive public health and wellbeing outcomes to our community ♥

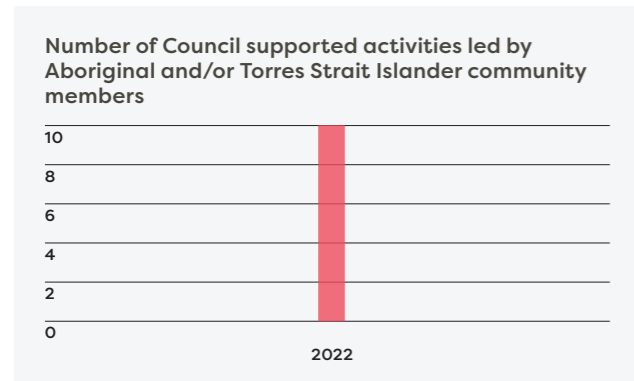
STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community perception that family violence is prevalent in our community ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	23.40% agree	19.4% agree	29.4% agree	28.6% agree	This data is mirrored with the national community attitudes survey and is utilised in reporting for Council's obligations under the Gender Equality Act 2020. The extent to which the community agrees that family violence is prevalent in the community has remained stable since 2021 results and returned to original levels since a drop in agreement in 2019/2020. This indicates increased awareness and understanding of what constitutes family violence, however national data against this indicator sits at 72% agree (2017, still awaiting 2021 data release), which indicates the City of Melton community has a significantly lower than the national average understanding and awareness of family violence.
Personal level of satisfaction with support services ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.76	7.32	7.84	6.64	The 2022 result shows a drop in personal levels of satisfaction with support services, after an increase observed in 2021 results. This may be a result of many Victorian Government Covid-19 response supports now concluding.
Community agreement that there are opportunities to participate in recreational and leisure activities ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	7.42	The 2021/22 financial year is the first time this indicator has been included in the Melton Community Household Satisfaction Survey. As such there are no results in previous years to compare to. The 2022 result sits in the "good result" range.



OBJECTIVE: 1.5

A City that celebrates Aboriginal and/or Torres Strait Islander cultures, knowledge and right to self-determination

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community agreement that there are adequate opportunities to socialise and meet people in the local area	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	10	Inclusive of Assistance to Djirra service with their relocation, Kirrip accommodation support, Reconciliation Week (x2) and NAIDOC Week activities (x2), Winanga Burruguu workshops (x3) plus exhibition.
Consultations completed with Aboriginal Traditional Owners	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	7	Inclusive of 5 Cultural Heritage Management Plans for Council led projects (Black Knight Way Reserve, Melton Botanic Gardens Nature Play Space, Bridge Rd extension, Boronia Drive Reserve car park and Bulmans Rd upgrade) and consultations with Wurundjeri and Bunurong Land Councils related to MCC 150th Anniversary online exhibition.



The following statement reviews the progress of Council in relation to initiatives identified in the 2020/2021 budget for the year.

MAJOR INITIATIVES	PROGRESS	COMMENTS
1 Hillside Pavilion and Recreation Centre (Net Cost \$200,000)	COMPLETED	Project completed
2 Macpherson Park - Extra funding for new works (carpark) (Net Cost \$500,000)	IN PROGRESS	Project is underway and scheduled for completion July 2022. Delivery has been impacted by the need to stage works to ensure the venue remains operational.
INITIATIVES	PROGRESS	COMMENTS
3 3) Youth Engagement Grant Fund (Net Cost \$100,000)	IN PROGRESS	This initiative was unable to be delivered due to staff resources available. Currently recruiting role to deliver in this calendar year.
4 Satellite City United Soccer Club - Extra storage room (Net Cost \$30,000)	IN PROGRESS	Project is in the procurement stage and is scheduled for completion September 2022. This project has been delayed due to the need to undertake additional planning prior to delivery.
5 Baseball Fencing at McPherson Park - to replace the back fencing at the baseball club (Net Cost \$90,000)	IN PROGRESS	The contract has been awarded for this project with works to commence in September 2022. This project has been delayed due to the need to undertake additional planning prior to delivery.
6 Caroline Springs Tennis Centre - Extension in height to the tennis fencing at Caroline Springs Town Centre Recreation Reserve (Net Cost \$22,000)	COMPLETED	Project completed
7 Hillside Recreation Reserve - Installation of fencing around sporting oval (Net Cost \$65,000)	COMPLETED	Project completed
8 Installation of turf wicket Melton Recreation Reserve (Net Cost \$120,000)	COMPLETED	Project completed
9 Western Chances support funding (Net Cost \$15,000)	COMPLETED	Submission project completed and acquittal report received.
10 Melton Country Fire Authority - design of Judges Box (Net Cost \$10,000)	COMPLETED	Project completed
11 Melton Country Fire Authority - Fencing (Net Cost \$25,000)	COMPLETED	Project completed
12 Melton Model Aircraft - Shipping Container (Net Cost \$3,500)	COMPLETED	Project completed
13 2nd Melton Scout Group - Additional funds for refurbishment of the Scout Hall in Blackwood Drive (Net Cost \$170,000)	IN PROGRESS	Project is in the planning stage for delivery late 2022.

Significant Achievements for the Year

- Melton Council held 43 online and eight face to face Citizenship Ceremonies during the course of 2021/22. Over 2,000 people have become Australian Citizens as a result of attending these ceremonies.
- A number of initiatives, including International Women's Day, were delivered as part of Council's commitment to raising community awareness of and prevention of family violence in the community.
- A Covid-19 Impacts Report has been finalised, adopted, published and been circulated.
- The Arnolds Creek Kindergarten Extension Project was completed with the kindergarten now licensed and operating.
- As part of Council's Major Event program, Australia Day, Lakeside Alive and Illuminate Melton were successfully delivered in January, March and April respectively.

The following statement provides information in relation to the services funded in the 2020/2021 budget and the persons or sections of the community for whom the services are provided.

SERVICE	DESCRIPTION	Net Cost Actual Budget Variance \$000
Families and Children's Services	This department provides services for children 0-12 years and their families. Programs include Maternal and Child Health, childcare services, kindergarten enrolment, playgroup and children's programs, family parenting programs, family support services, Preschool Field Officer program and Best Start program. The service also facilitates Council's Early Years Partnership committee delivering Melton's Municipal Early Years Plan.	\$3,660 \$4,597 \$937
Community Care	This department provides a range of services and programs for older people, people living with disability and their carers including delivered and centre based meals, personal care, domestic assistance, community transport, property maintenance, community and centre-based respite, the Men's Sheds and housing support to vulnerable individuals and families.	\$1,905 \$3,242 \$1,337
Recreation and Youth	This department provides leisure and aquatic centres, sports infrastructure, reserves, youth support services and youth programs through Melton and Taylors Hill Youth Centres. The department also provides advice to Council on open space planning, sport development, leisure needs and access to recreation activities.	\$2,270 \$4,555 \$2,285
Community Planning	This department enables equity, inclusion, learning, connection, belonging and wellbeing for the current and future communities of Melton. It plans and delivers community learning and participation, wellbeing and health promotion, and social inclusion and awareness programs and initiatives for diverse community members, organisations and groups. Community Planning provides advice, social policy development, and social research and planning services to the whole of Council. It manages Council's community grants program, community engagement service, and community centre activation and programming. It works in partnership with Council services, government agencies and not-for-profit stakeholder organisations to address existing and emerging needs in the community, attract funding and community services, and plan community infrastructure as the City of Melton continues to grow and change.	\$3,652 \$4,327 \$675

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.
(No material variation means the result is within the permissible range figure provided by Local Government Victoria).

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Aquatic Facilities					
Service standard AF2 Health inspections of aquatic facilities [Number of authorized officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	2	1	0	0	No health inspections during this period as the centre was operating on reduced service levels.
Utilisation AF6 Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	1.57	0.96	0.43	1.00	Attendance figures are still down on pre Covid-19 numbers but have recovered from the previous year as restrictions and lockdowns have not been as severe. Also contributing to the lower numbers is the need for maintenance on a number of facilities that have restricted access to those facilities.

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Service cost AF7 Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	Not applicable	\$5.18	\$14.12	\$7.38	Significant financial support to the contracted operator for this financial year due to the impacts of Covid-19. Also contributing to the increased cost compared to years prior to the pandemic was water leaks in outdoor pools resulting in higher water consumption and maintenance. The number of visits to the centre have increased over the previous financial year (heavily impacted by Covid-19 shutdowns and restrictions) and are now comparable with visits prior to the pandemic.

Maternal and Child Health					
Service standard MC2 Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x 100	101.82%	100.69%	101.17%	101.41%	The Maternal and Child Health infant enrolment results remain consistent with previous year's results
Service Cost MC3 Cost of MCH Service [Cost of the MCH service / Hours worked by MCH nurses]	\$86.42	\$81.83	\$84.22	\$82.87	This year has been a challenge for the Maternal and Child Health Service. There has been a significant decrease in nursing staff, impacting on the total hours of service provision available. Several initiatives have been undertaken to mitigate the impact on families, including but not limited to parent education groups, a concerted effort to employ more nurses, a dedicated email service for families concerned with their child's development and partnerships with other councils to improve the service.
Participation MC4 Participation in the MCH service [Number of children who attend the MCH service at least once in the year / Number of children enrolled in the MCH service] x100	66.92%	64.86%	62.66%	55.98%	The decrease in participation is a direct result of a significant increase in birth rates combined with the lasting effects of Covid-19 on workforce capacity and a shortage of MCH nurses. This has resulted in a shift to a prioritised MCH service for infants from birth to eight weeks.
Participation MC5 Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once in the year / Number of Aboriginal children enrolled in the MCH service] x 100	57.28%	70.63%	71.07%	64.03%	The decrease in participation is a direct result of a significant increase in birth rates combined with the lasting effects of Covid-19 on workforce capacity and a shortage of MCH nurses. A designated MCH position to work within the Aboriginal community has been created to address the decline.
Participation MC6 Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x 100	Not applicable	97.06%	93.51%	97.57%	There has been a very significant increase in local births and ongoing MCH nurse shortages. As a result of statewide shortages of MCH nurses, the 0-12-month age group is now a service prioritisation which was implemented in October. Whilst this has facilitated the results returning to pre Covid-19 numbers, it has had a detrimental effect on participation rates for other age groups across the MCH service. The result is consistent with previous years.



Theme 2

A vibrant and healthy natural and built environment

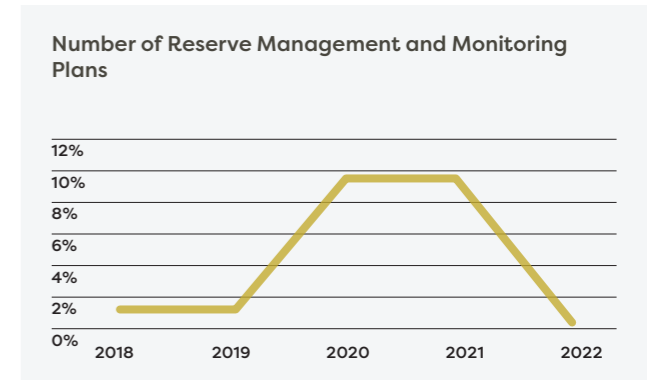
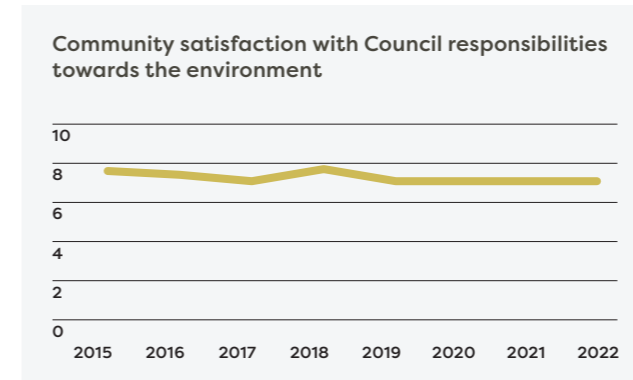
Strategic Outcome
A City that protects and enhances its natural environment for future generations



OBJECTIVE: 2.1

A City with healthy waterways, biodiversity, and ecosystems ♥

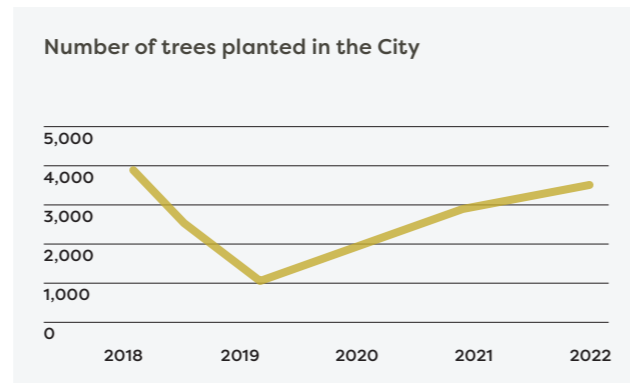
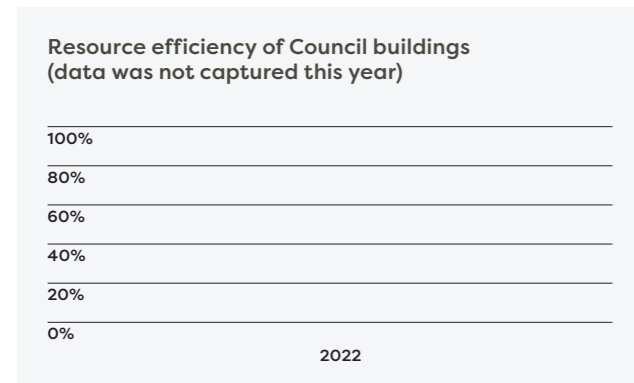
STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with Council responsibilities towards the environment <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.24%	7.17%	7.07%	7.05%	The 2022 result has declined marginally compared to previous years. Although there is a small decline it is still a “good” result.
Number of Reserve Management and Monitoring Plans <small>(Numerator – Council managed conservation reserves with Reserve Management and Monitoring Plans)</small> <small>Denominator – Total number of Council managed conservation reserves X 100)</small>	1%	10%	10%	0%	The Reserve Management Plan for Mt Cottrell has been held over to 2022/2023 due to heavy statutory referral workload.



OBJECTIVE: 2.2

The community and infrastructure are resilient to the impacts of a changing environment 📍

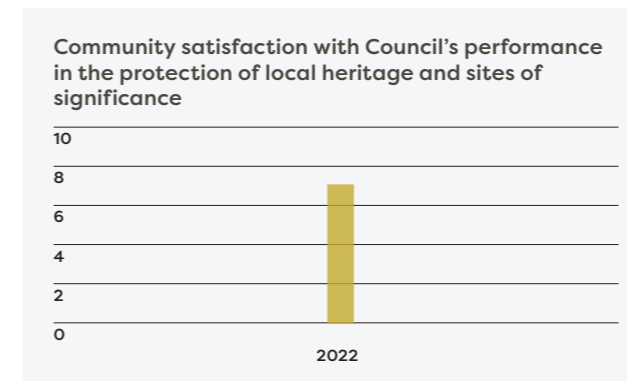
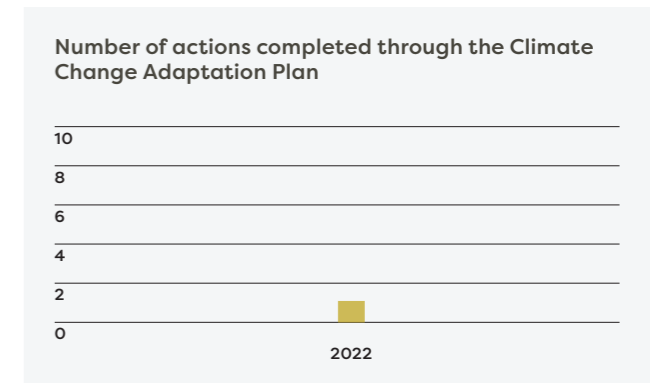
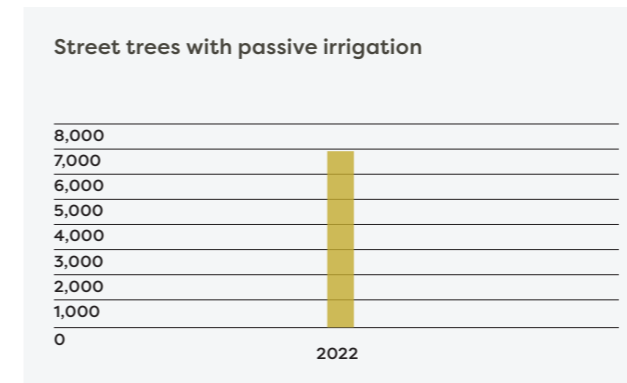
STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Resource efficiency of Council buildings (Total energy consumption (MJ) per sqm floor area (MJ/m2) (total Council buildings in m2))	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	Data was not captured this year	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. Results for 2021/2022 were not captured as a result of relevant questioning not being included in the Community Satisfaction Survey 2022. Floor areas have been documented. We are awaiting full electricity consumption data overlay to complete the calculation. The updating of electricity consumption data has been delayed by the massive task of moving to a new supplier as part of the new power purchasing agreement, and Council's utilities officer in operations will advise when that has been resolved.
Number of trees planted in the City 📍 (Numerator - Number of trees planted Only covers existing locations where trees have been planted as replacements for dead, dying, or damaged trees. Does not include trees planted in new developments)	1,100	2,000	3,000	3,500	Tree planting program has been completed as planned. This was a significant achievement.



OBJECTIVE: 2.3

A City growing and developing sustainably 📍

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Street trees with passive irrigation (The number of street trees with passive irrigation (irrigation that comes from the street kerb and channel. Only applies to street trees that are supported by the passive irrigation system))	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	6,792	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. These assets have been installed since early 2019. This result represents a baseline to measure against in following years. The result is that street trees with this asset have increased opportunities to thrive with greater access to water.
Number of trees planted in the Number of actions completed through the Climate Change Adaptation Plan 📍 (The number of actions for 2021/22 from the Climate Change Adaptation Plan that have been completed divided by the number planned for completion x 100)	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	1	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. One action has been completed: embedding climate change into the Council and Wellbeing Plan 2021-2025.
Community satisfaction with Council's performance in the protection of local heritage and sites of significance Source: Metropolis Community Satisfaction Survey 2022	7.05	7.24	7.24	6.92	Although the 2022 result is marginally down compared to previous years, the result continues to reflect a good level of satisfaction with Council's role in protecting local heritage sites of significance.

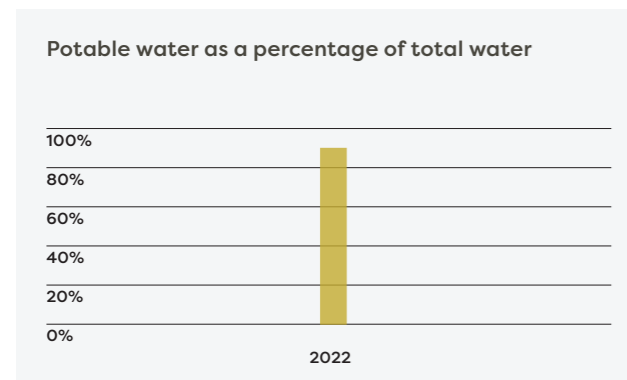
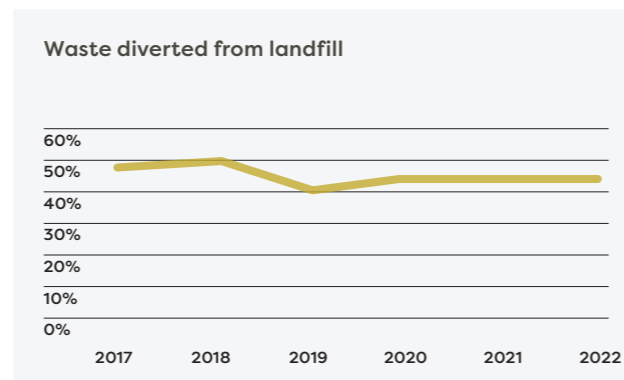
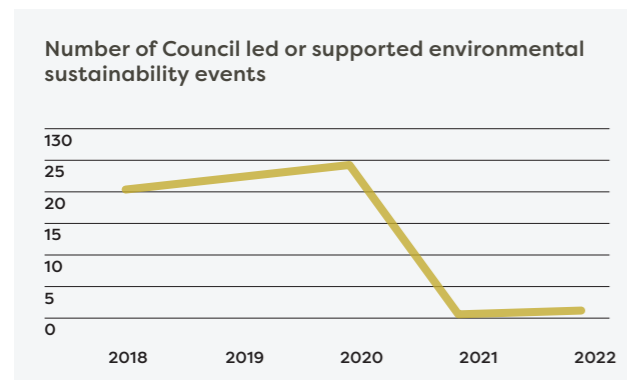


OBJECTIVE: 2.4

A City that mitigates and adapts to climate change, and is environmentally aware 🍏

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Number of Council led or supported environmental sustainability events <small>(Number of community sustainability events coordinated or supported by Council) (Total energy consumption (MJ) per sqm floor area (MJ/m2) (total Council buildings in m2)</small>	24	26	0	1	The National Tree Day for Schools July 2021 was the only event led or supported by Council in 2021/2022
Waste diverted from landfill* <small>(Numerator - Weight of recyclables and green organics collected from kerbside bins Denominator - Weight of garbage, recyclables and green organics collected from kerbside bins as a percentage)</small>	40.26%	43.41%	43.48%	43.42%	Population growth will continue to see increases in waste generation rates for the Melton municipality however the increased availability of the green bin services for residents along with ongoing initiatives, including our resource education program, social media campaigns, engagement at events and bin inspection programs will continue to encourage positive recycling behaviours and waste diversion.
Potable water as a percentage of total water <small>(Numerator = total amount of potable water Denominator = total amount of all water Multiplied by 100 to give a percentage result)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	90%	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. The percentage of potable water used out of our total water use is 90%. Potable water use previously was 100%. The reduction is the result of Eynesbury Recreation Reserve being serviced wholly by recycled water, making up the single largest change to our total use.

* Denotes performance indicator is required under the Local Government Performance Reporting Framework



NB: No Council led or supported environmental sustainability events were run in 2021 due to Covid-19

The following statement reviews the progress of Council in relation to initiatives identified in the 2020/2021 budget for the year.

MAJOR INITIATIVES	PROGRESS	COMMENTS
14 Banchory Green in Banchory Park Rejuvenation (Net Cost \$350,000)	IN PROGRESS	This project has been awarded for the rejuvenation of the park with works to commence in August 2022 and be completed in March 2023. Improvements include accessible play experiences, turf improvements, increased shade, improved seating and path improvements.
INITIATIVES	PROGRESS	COMMENTS
15 Improvement of existing facilities within the municipality - an internal working group be established for external specialist advice relating to the development of a Dog Park Strategy (Net Cost \$20,000)	IN PROGRESS	The Dog Off Lead Strategy is underway, with community consultation scheduled for August. Following consultation, finalisation of the strategy will occur by December 2022.
16 Rubbish Dumping Campaign - Camera installation (Net Cost \$30,000)	COMPLETED	Additional litter prevention cameras were installed from September 2021. The use of these cameras has been extremely effective in reducing the amount of dumped rubbish on Council land. The cameras have detected over 609 litter offenders which has resulted in \$729,927 of penalties being issued.
17 Parkwood Green Reserve, Catherine Drive - Installation of football goals and soccer nets (Net Cost \$10,000)	IN PROGRESS	Consultation on the proposed designs will be undertaken in July with the equipment scheduled for installation by November 2022.
18 Parkwood Green Reserve, Catherine Drive - installation of exercise stations (Net Cost \$30,000)	IN PROGRESS	Consultation on the proposed designs will be undertaken in July with the equipment scheduled for installation by November 2022.
19 Construction of a crushed rock pathway from Nash Boulevard to Rockbank Train Station and associated fencing costs (Net Cost \$65,000)	COMPLETED	This project is now complete
20 Hillside Recreation Reserve - Turf wicket irrigation system (Net Cost \$10,000)	COMPLETED	The project has been delivered and is being used by Hillside Cricket Club.

Significant Achievements for the Year

- Development of Environmental Management Guidelines were finalised and are now available on Council's website.
- The Environmental Enhancement Program was completed for 2021/2022.
- A commemorative space, co-designed by the Melton Historical Society and the Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Council, was established in the historical section of the Melton Cemetery.
- Delivered the Heritage Festival in April 2022.

The following statement provides information in relation to the services funded in the 2021/22 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	Net Cost Actual Budget Variance \$000
City Design and Strategy	This department provides strategic planning and administration of the Melton Planning Scheme, urban design and landscape architecture for assessment of planning permits, design and delivery of Council assets and facilities.	\$2,250 <u>\$3,871</u> \$1,621
Environment and Waste	This department provides waste management, graffiti removal and cleaning services that include kerbside waste, recycling and organics collection, street and footpath sweeping services, hard waste and dumped rubbish collection, graffiti removal, cleaning of Council's buildings, public toilets and BBQs. The department also oversees the operations of the Melton Recycling Facility. It also provides environmental planning and administers Council's Environmental Enhancement Program. It also creates, maintains and implements Council's environment, climate change, sustainability and integrated water management policies and plans, as well as the delivery of Council's environmental outreach activities to the community.	\$29,891 <u>\$31,665</u> \$1,774
Operations	This department maintains our parks, open spaces, trees, property, drainage and roads. It also manages the municipal fire prevention, business continuity and community emergency management (planning, preparedness and recovery).	\$38,910 <u>\$38,354</u> -\$556

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

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Waste					
Satisfaction WC1 Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	171.2	304.78	272.22	240.98	Incorrect data for the number of requests was provided for 2020/21. The correct number of requests was 12,740 giving an amended result of 218.32. Additionally incorrect data was provided for 2019/20 with the correct figure being 11,521 and an amended result of 209.86. The incorrect data for both years mistakenly included green waste bins. In 2021/22, there was a slight increase in the total number of requests compared to the previous years' amended results due to a high number of garbage bin change over requests resulting from the roll out of the flat fee waste charge and many households opting to upgrade their garbage bin size from 80lt to 120lt.
Service standard WC2 Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000 [Number of visits to aquatic facilities / Municipal population]	4.65	1.54	0.94	0.55	Councils kerbside waste service continued to see benefits from the efficiencies throughout the reporting period from the review of the collection schedule in the last financial year. The number of 'contract at fault' missed collects has continued to reduce this year.
Service cost WC3 Cost of kerbside garbage bin collection service Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$99.95	\$118.84	\$119.75	\$122.00	Costs for kerbside landfill disposal significantly increased this financial year due to the 65% increase in the State Government Landfill Levy, Increasing the levy by \$65.90 per tonne.
Service Cost WC4 Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$24.97	\$43.61	\$49.93	\$48.44	Recycling bin numbers continue to increase with population growth. However the recommencement of our bin inspection program will continue education around current recycling practices and improving contamination rates within the waste stream.
Waste diversion WC5 Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	40.26%	43.41%	43.48%	43.44%	Population growth will continue to see increases in waste generation rates for the Melton municipality however the increased availability of the green bin services for residents, along with ongoing initiatives, including our resource education program, social media campaigns, engagement at events and bin inspection programs will continue to encourage positive recycling behaviours and waste diversion.



Theme 3

A fast growing, innovative and well-planned City

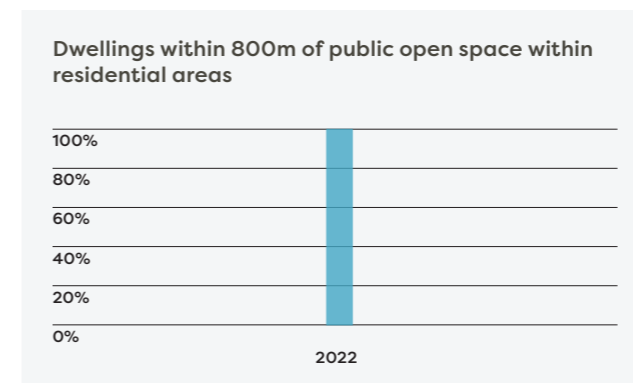
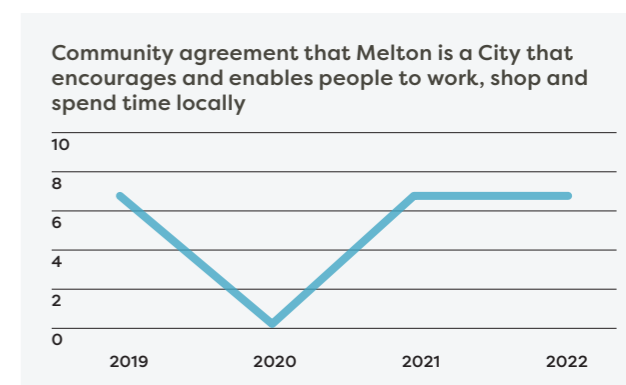
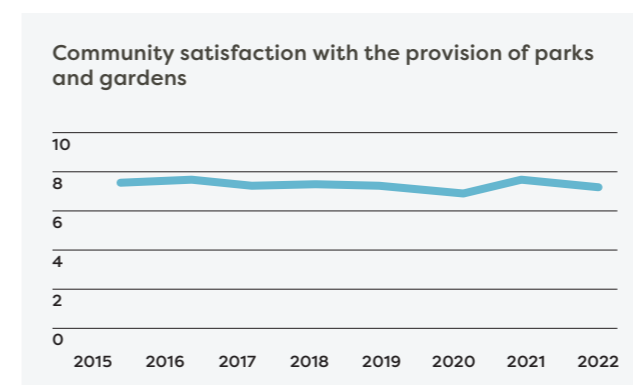
Strategic Outcome
A City where growth and development occur in a strategic, fair, and sustainable way



OBJECTIVE: 3.1

A City of 20-minute neighbourhoods ♥

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with the provision of parks and gardens ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.38	7.29	7.67	7.24	The 2022 result is similar to that of the previous year. It continues to indicate a "very good" level of community satisfaction with the provision of parks and gardens in the municipality. It should be noted that this result has been achieved when the community has had a greater focus on parks and gardens due to the Covid-19 lockdowns.
Community agreement that Melton is a City that encourages and enables people to work, shop and spend time locally ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.07	Not asked	7.19	7.15	The result for this indicator is comparable to that of previous years. The results continue to be in the good range.
Dwellings within 800m of public open space within residential areas <small>(The number of dwellings within 800m radius of public open space with residential areas as a percentage)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	100%	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. This figure applies to urban areas that have been or are under development. Open space is considered as all types of public open space. In growth areas open space assets that have been approved and /or are under construction are included.

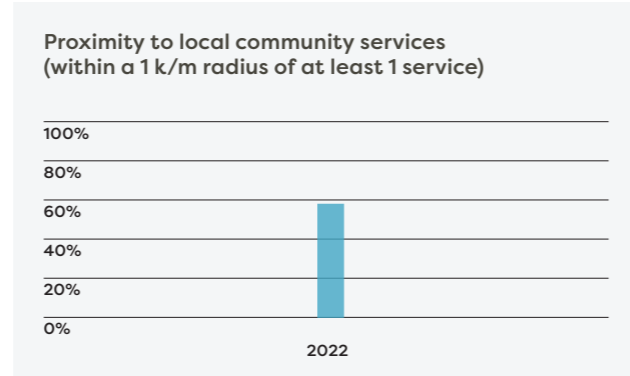
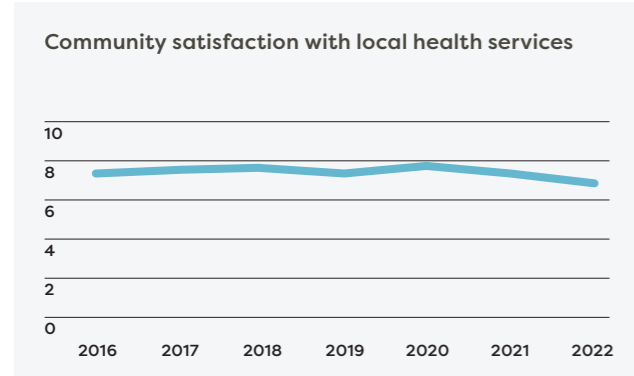


NB: "Community agreement that Melton is a City that encourages and enables people to work, shop and spend time locally" was not surveyed in 2020 owing to a Covid-19 limited survey being conducted

OBJECTIVE: 3.2

Health and community services are accessible locally ❤️

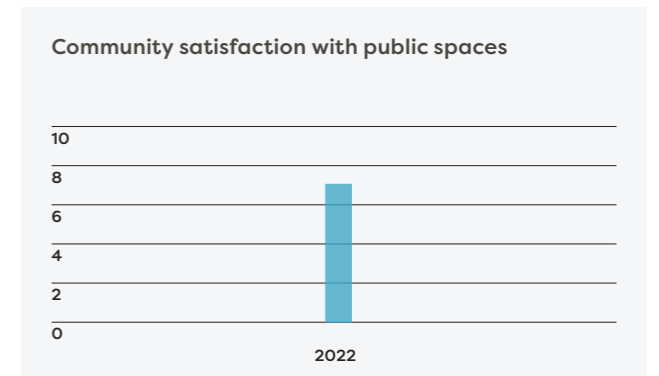
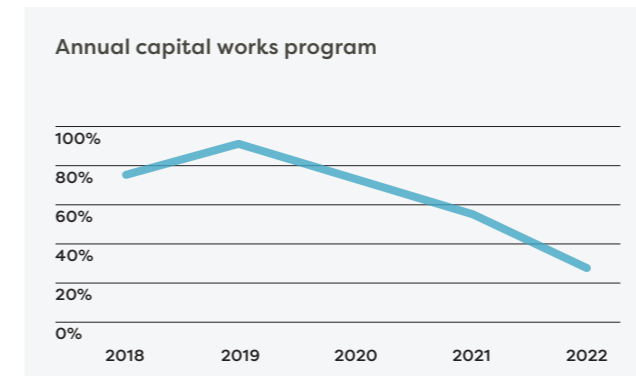
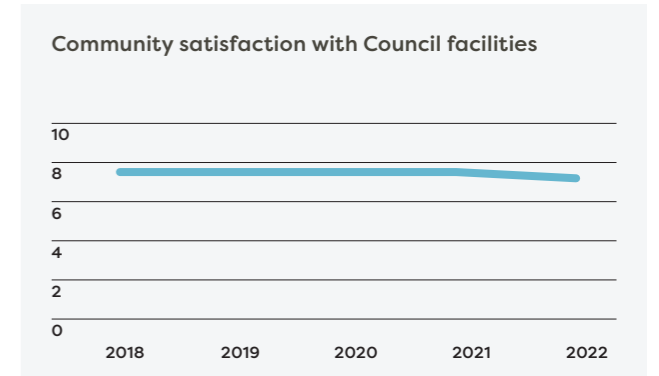
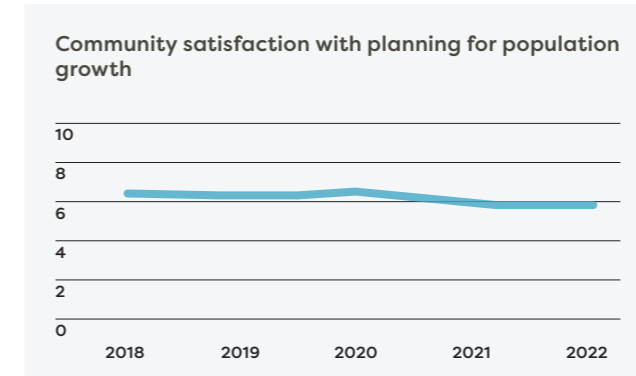
STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with local health services ❤️ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.32	7.49	7.21	6.6	The 2022 result shows a drop in community satisfaction with local health services which has been consistent with drops observed in last year's results. This is similar to responses for personal level of satisfaction with support services and reasons may also be related to state government Covid-19 response supports now concluding, but also may indicate the strain being experienced by the health system with the reduction in public health measures.
Proximity to local health services ❤️ <small>(The percentage of dwellings within a 1,000 metre radius of at least one community service)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	57.90%	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. The result will fluctuate as new houses are constructed in areas that do not yet have community services. Council is constructing facilities in these new suburbs to improve access to community services. In 2023 Council will be opening new children's and community centres in Truganina (Mt Atkinson) and Thornhill Park, which will improve access to early childhood services and community meeting spaces across the municipality.



OBJECTIVE: 3.3

A City with accessible infrastructure that meets the needs of all ❤️

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with planning for population growth <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.35	6.47	6.04	5.77	This result tends to fluctuate and potentially reflects the fact that Council has undertaken limited engagement directly with the community on how we are planning for growth.
Community satisfaction with Council facilities ❤️ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.35	7.57	7.55	7.19	The 2022 result demonstrates a drop in satisfaction with Council facilities following an upwards trend, with the lowest recorded satisfaction since pre-2018. It indicates a "good" level of community satisfaction with Council facilities.
Annual Capital Works Program <small>(Numerator - Actual Capital \$ expended / Denominator - Approved Capital \$ Budget X 100)</small> <small>Denominator = Approved Capital Works Budget less projects that Council resolves not to proceed with)</small>	90%	73%	55%	30%	Total spend for 2021/2022 was \$51.3M against a budget of \$173M which equates to 30% delivery of the Capital Works Program. Various factors impacted the ability to achieve the 80% target including Covid-19, construction industry capacity, organisation capacity and external factors outside the control of Council.
Community satisfaction with public spaces ❤️ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	7.21	The 2021/2022 financial year is the first time this subject has been included in the Melton Household Community Satisfaction Survey. As such there are no results in previous years to compare to. The 2022 result indicates a "very good" level of community satisfaction with public spaces. This result has been achieved when the community has had a greater focus on public spaces during the recent pandemic.

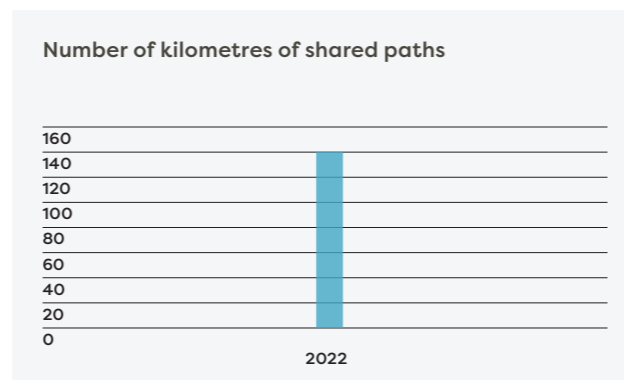
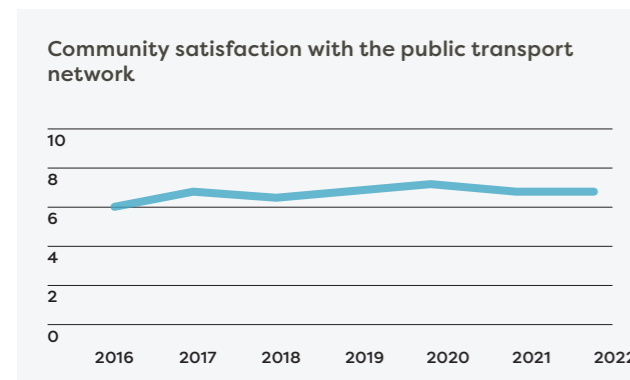
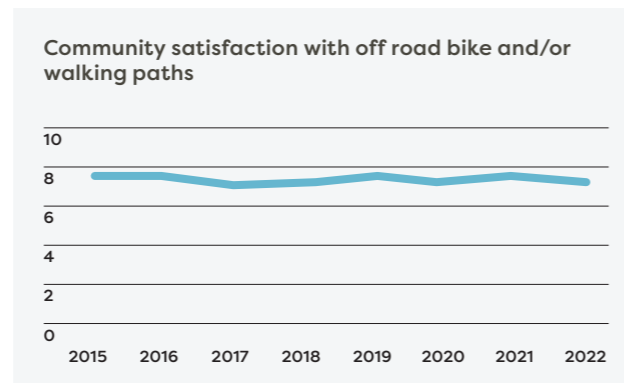
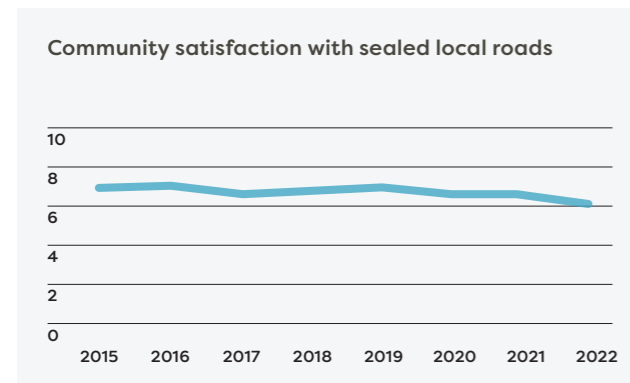


OBJECTIVE: 3.24

An integrated transport network that enables people to move around ♥

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with sealed local roads* <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.06	6.7	6.39	5.95	The 2022 result is marginally lower than the previous year. It indicates the community is generally satisfied with the condition of sealed local roads.
Community satisfaction with off-road bike and/or walking paths ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.5	7.41	7.51	7.3	The 2022 result has declined marginally compared to the previous year. It indicates community satisfaction with on and off-road bike/walking paths is "very good".
Community satisfaction with the public transport network <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.81	6.97	6.87	6.96	The results have marginally increased and typically indicate the community satisfaction with the public transport network is "good".
Number of kilometres of shared paths <small>(The number of kilometres of shared path (areas open to the public that are designated for use by both pedestrians and bike riders))</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	139	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. Council has seen a total of 101kms of pathways constructed this year, including 7kms of shared paths. Our total length of shared paths in the municipality is 139kms (not including footpaths).

* Denotes performance indicator is required under the Local Government Performance Reporting Framework



The following statement reviews the progress of Council in relation to Initiatives identified in the 2021/2022 Budget for the year.

MAJOR INITIATIVES	PROGRESS	COMMENTS
21 Hume Drive Duplication - Calder Park Drive to Gourlay Rd. Taylors Hill (Net Cost \$2,000,000)	IN PROGRESS	This project is currently underway, with community consultation now complete. Construction is scheduled to commence in 2023.
INITIATIVES	PROGRESS	COMMENTS
22 Undertake a holistic review of the Westwood Drive corridor from Taylors Road to Western Highway (Net Cost \$60,000)	IN PROGRESS	A review of the Westwood Drive corridor is now complete.
23 Lighting around Navan Park Lake - assess / investigate lighting options and cost (Net Cost \$20,000)	IN PROGRESS	Design works associated with Navan Park lighting are underway and scheduled for completion in October 2022.

Significant Achievements for the Year

- Completed the Melton South and Scott Street Revitalisation program which saw some twenty businesses receive a shopfront renewal, supported by funding from the State Government.
- Completed the construction of the Hillside Recreation Reserve Pavilion extension and refurbishment.
- We officially opened the \$31 million Cobblebank Indoor Stadium in April 2022 - a new six court multi-purpose facility.
- Development of the City of Melton Cricket Strategy.
- Completed an Integrated Transport Model for Melton.
- Council constructed a total of 15,092 metres of pathways this financial year.

The following statement provides information in relation to the services funded in the 2021/2022 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	Net Cost Actual Budget Variance \$000
Engineering Services	This department provides the design for capital works, traffic management planning, built assets management, civil and landscape infrastructure planning, and geographic information systems.	\$3,523 <u>\$3,634</u> \$111
Planning	This department provides the assessment of planning and subdivision proposals under the relevant planning and subdivision legislation and ensures compliance with the planning controls. Services provided include the assessment of planning and subdivision applications, pre-application consultation, planning advice, post permit approvals, issue of Statements of Compliance, and collection, monitoring and reporting of development contributions.	\$1,175 <u>\$2,220</u> \$1,045
Capital Projects	This department is responsible for the planning, design and construction of a complex suite of new civil and community infrastructure within an operational framework delivering a works program via project management processes and controls. The department's primary responsibility is to achieve the timely programming and roll-out of Council's capital projects.	\$2,706 <u>\$3,036</u> \$330

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

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Roads					
Satisfaction of use R1 Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	37.87	53.19	65.55	128.56	Due to the boom in subdivisions across the growth areas, communities on the fringes of these developments are submitting more requests to improve the standard of their local roads. Also, increased callouts due to wild weather, i.e. windy days and days of heavy rainfall. Finally, some roads were near the end of their useful life with a number of defects reported.
Condition R2 Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	96.52%	96.61%	97.05%	96.5%	The result for this year is comparable to previous years and continues to be a good result.
Service cost R3 Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$0.00	\$35.18	\$0.00	\$102.38	The variation this year primarily can be attributed to no reconstruction projects being undertaken in 2021. Additionally, projects this financial year included kerb and stormwater reconstruction with significantly increasing material costs per m ² . Increases in civil work costs have also had an impact.
Service Cost R4 Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$0.00	\$6.37	\$25.79	\$30.42	Significant shortages of materials and cost increases for civil works over the last two years have seen a significant increase in costs per m ² .
Satisfaction R5 Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads] Source: Metropolis Community Satisfaction Survey 2022	71	67	64	60	The 2022 result has continued a downward trend on previous years. As reflected in the increase in local road requests, communities on the fringes of growth development are submitting more requests for better road performance. Increased callouts due to wild weather, and some roads nearing the end of their useful life with a number of defects reported have also contributed to the downward trend.
Statutory Planning					
Timeliness SP1 Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	83 days	82 days	79 days	98 days	The median number of days taken to decide planning applications has increased outside the materiality threshold due to the increase in the complexity of applications received.

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
<p>Service standard</p> <p>SP2 Planning applications decided within required time frames</p> <p>[(Number of planning application decisions made within 60 days + Number of Vic Smart planning application decisions made within 10 days) / Number of planning application decisions made] x 100</p>	67.45%	48.14%	72.66%	87.06%	There has been an increase in the number of planning applications determined within 60 days due to an increase in resourcing within the Statutory Planning and Major Developments Unit over the past twelve months.
<p>Service cost</p> <p>SP3 Cost of statutory planning service</p> <p>[Direct cost of the statutory planning service / Number of planning applications received]</p>	\$2,627.45	\$3,822.92	\$3,492.97	\$4,283.18	There has been an increase in the cost of the statutory planning service over the past 12 months due to an increase in resourcing within the Statutory Planning and Major Developments Departments to deal with the increased workload within the Subdivisions area and the increasing complexity of planning applications received.
<p>Decision making</p> <p>SP4 Council planning decisions upheld at VCAT</p> <p>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</p>	40.00%	100.00%	53.33%	55.56%	The number of VCAT decisions made in relation to Council applications over the past 12 months has decreased compared with the 2020/2021 financial year. This has been due to delays in the hearing and determination of applications by VCAT as a result of the ongoing Covid-19 pandemic. There has been a slight increase in the percentage of VCAT decisions that support Council's original decision in relation to these planning applications.



Theme 4

A City that promotes greater education and employment

Strategic Outcome
A City rich in local employment and education opportunities

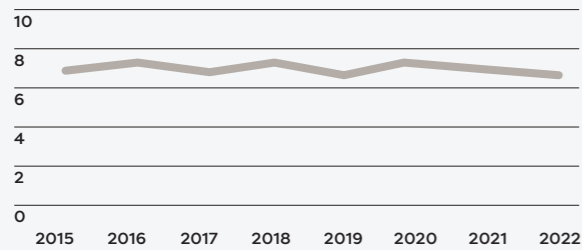


OBJECTIVE: 4.1

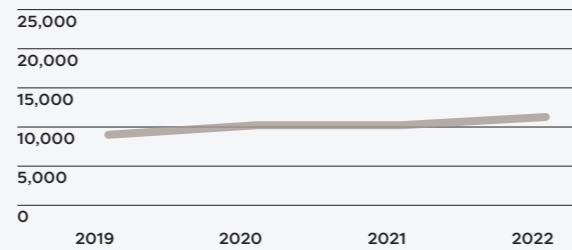
A strong local economy that supports business growth and attracts new investment

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with local business growth and development <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.87	7.21	7.1	6.76	The 2021/2022 result has declined compared to that of the previous year. This is to be expected due to the impacts of the Covid-19 pandemic.
City of Melton Business Register <small>(The number of local businesses that are ABN registered on an annual basis. The data will be 12 months lagging and will show net movement in the number of ABNs)</small>	Total Businesses on the register 8,688	Total Businesses on the register 9,742	Total Businesses on the register 10,344	Total Businesses on the register 11,450	New business registrations have continued to grow which is an expected outcome tied to the population growth within the municipality. The three organisations in the 200+ tier are all in education. Non-employing 7,136, 1-19 employees 4,171, 20-199 employees 142 and 200+ employees 3.
Capital investment value <small>(\$ value of planning permits for industrial and commercial properties)</small>	\$ 269,107,085	\$ 184,986,711	\$ 115,691,899	\$ 380,832,617	The end of year results are trending higher than previous years due to the increase in large scale industrial/commercial development occurring within the municipality.

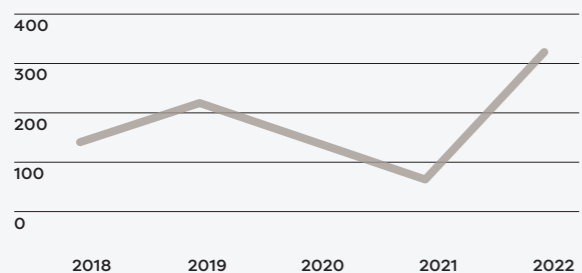
Community satisfaction with local business growth and development



City of Melton Business Register



Capital investment value (Millions)

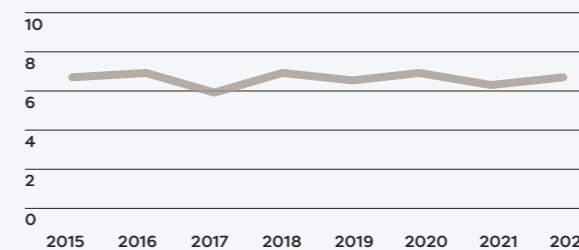


OBJECTIVE: 4.2

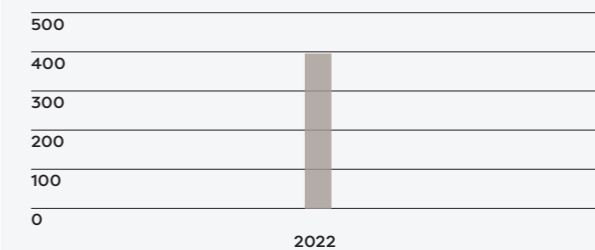
A City with a variety of education facilities accessible locally

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with Council's advocacy for education <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.77	6.81	6.41	6.68	Advocacy remains on track for results on education provision. This is in line with the number of schools recently secured for the municipality in response to growth requirements.
Usage of Council facilities for community learning <small>(The number of bookings of Council facilities used for community learning per year)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	394	Council continues to deliver a suite of online learning programs. The delivery of face to face programming was interrupted from July to November in 2021 due to government enforced lockdowns. Face to face programming returned in January 2022. Special event learning programs and initiatives that occurred from 1 July 2021 to 30 June 2022 to support national days of significance include International Women's Day, Adult Learners Week, Neighbourhood House Week, and school holiday programming.
Community satisfaction with accessibility to education facilities locally <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	Data was not able to be collected this year	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. Results for 2021/2022 were not captured as a result of relevant questioning not being included in the Community Household Satisfaction Survey 2022.

Community satisfaction with Council's advocacy for education



Usage of Council facilities for community learning



Community satisfaction with accessibility to education facilities locally (data was not able to be collected this year)

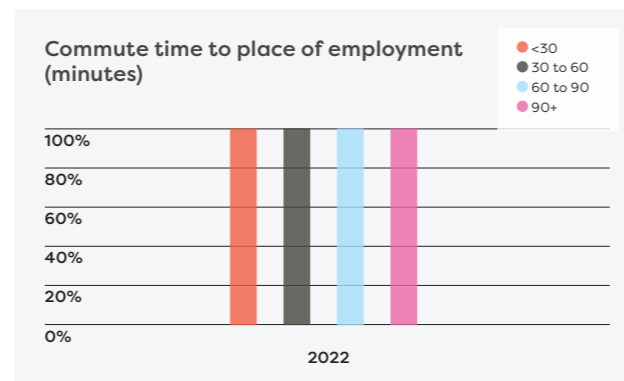
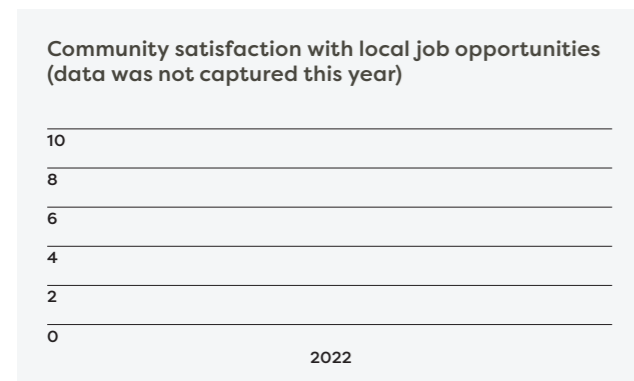
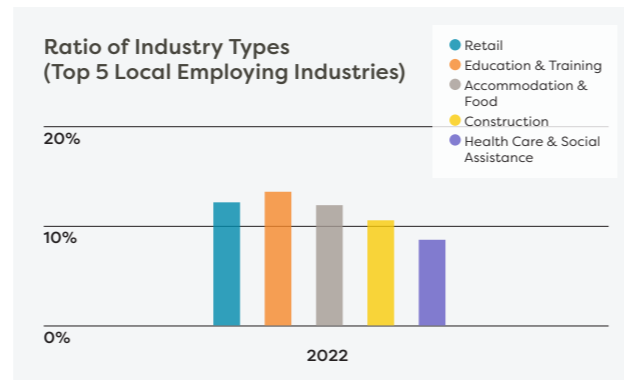
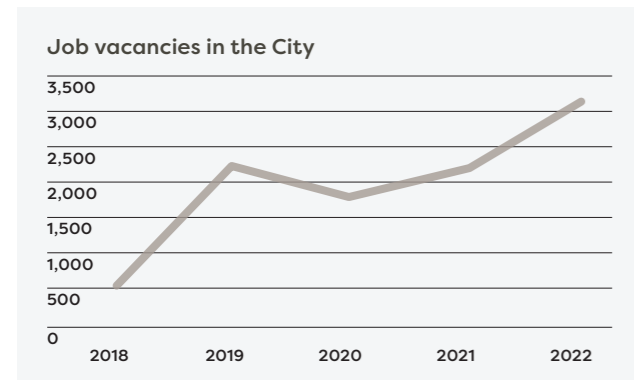


NB: A new indicator "Community satisfaction with accessibility to education facilities locally" was not included in the Community Household Satisfaction Survey 2022

OBJECTIVE: 4.3

A City with a diversity of local job opportunities with an increasing number of residents locally employed ❤️

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Job vacancies in the City <small>(The number of job vacancies in the City that are advertised online)</small>	2,296	1,839	2,314	3,222	Based on Melton Jobs Hub data, jobs market growth is recovering and catching up following more than two years of pandemic impacts. It is worth noting that these numbers represent job ads, not positions, and that the number of advertised positions is higher than the number of ads. This is becoming particularly relevant as we see larger employers settling into our new industrial estates.
Ratio of industry types <small>(The number of the top 5 different industry types as a percentage of total industry types in the City)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	61%	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. The top five local employing industries are: retail trade 13.9%, construction 14.7%, education & training 13.7%, healthcare & social assistance 10.6%, accommodation & food services 8.2%.
Community satisfaction with local job opportunities <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	Data was not captured this year	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. Results for 2021/2022 were not captured as a result of relevant questioning not being included in the Community Household Satisfaction Survey 2022.
Commute time to place of employment <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	< 30 mins - 21.2% 30 mins to 60 mins - 33.4% 60 mins to 90 mins - 25.9% 90 mins + - 19.5%	Of the 800 people surveyed, 220 people did not say. These results represent the remaining 580 people who provided a response. As this is the first year this subject was included in the Community Satisfaction Survey there are no prior year results to compare to.

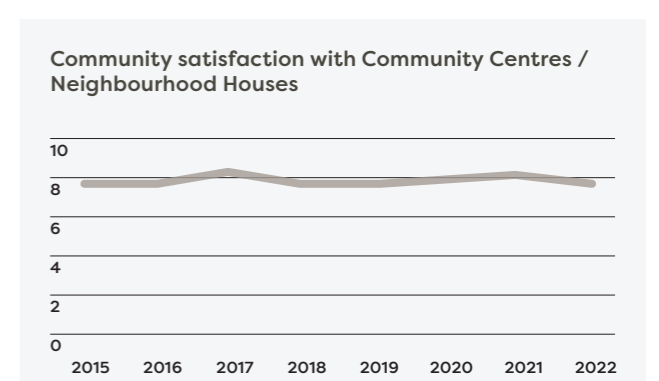
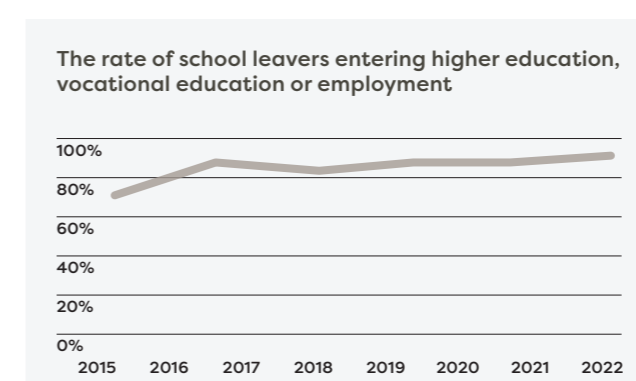
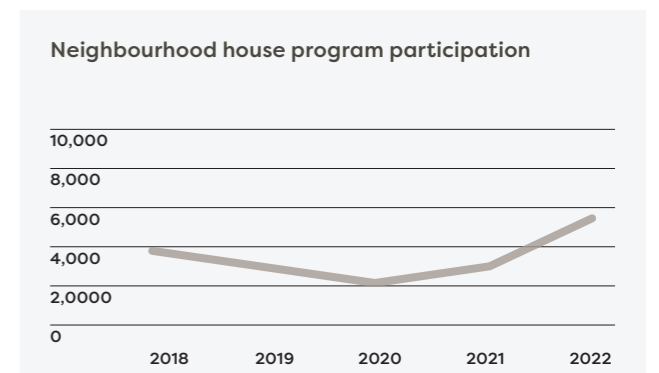
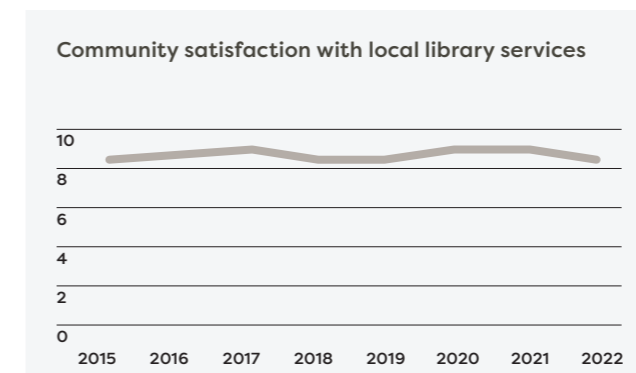


NB: A new indicator "Community satisfaction with local job opportunities" was not included in the Community Household Satisfaction Survey 2022

OBJECTIVE: 4.4

Lifelong learning opportunities that bring local communities together ❤️

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with local library services ❤️ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	8.45	8.4	8.75	8.58	Community satisfaction with libraries ranked highest in the latest survey, underscoring the value our residents continued to place on library services, which were reinvented to remote service delivery when our doors were closed due to the pandemic.
People participating in neighbourhood house programs ❤️ <small>(the number of people participating in neighbourhood house programs)</small>	3,053	2,310	3,345	5,523	A total of 5,523 community members participated in 105 community programs from 1 July 2021 to 30 June 2022. The Melton Learning Directory grew to: - 3160 subscribers - 196 published videos
The rate of school leavers entering higher education, vocational education, or employment ❤️ <small>(Numerator - Number of school leavers entering higher education, vocational education or employment Denominator - Total number of school leavers) X 100 Source: On Track Survey - Local Government Area Website NB: Data is only provided for those school leavers that actually completed the government surveys</small>	Total = 88%	Total = 93%	Total = 92%	Total = 95.2%	The result for 2021/2022 is comparable to the results of previous years. There has been a marginal increase in school leavers enrolled in university. This may have been impacted by Covid-19 on the number of jobs available. 56.1% of responding school leavers were enrolled in university, 11.3% of responding school leavers were enrolled in TAFE, 9.8% of respondents had obtained apprenticeships, 18% of respondents had found full time or part time employment.
Community satisfaction with Community Centres / Neighbourhood Houses ❤️ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	7.5	7.69	7.91	7.74	The 2022 result presents marginal decline in satisfaction with community centres/ neighbourhood houses, however, still demonstrates a good level of satisfaction overall.



Significant Achievements for the Year

- A Global Learning Festival was delivered in conjunction with Wyndham City Council in November 2021. Over 2,000 people participated in events over the four days of the festival.
- Completed state and federal government budget submissions and the updated Advocacy Priorities booklet was shared with local Members of Parliament and relevant State and Federal Ministers.
- Council delivered a suite of online learning programs with over 5,500 people participating in 105 community programs.
- A number of events were held post-Covid to reinvigorate civic pride and economic uplift including, illuminate the Melton Town Centre, Lakeside Alive in Caroline Springs, Diggers Rest Magic Series, and Hillside Putt and Play.

The following statement provides information in relation to the services funded in the 2021/2022 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	Net Cost Actual Budget Variance \$000
Libraries and Arts	<p>This department provides public library services, including collections, programs, activities and access to technology from two library locations, four library access points, online and via outreach services to promote reading, learning and literacy. This department also delivers Council's variety of arts and cultural activities, managing Council's public art collection, a vibrant exhibition program across three gallery spaces, and a variety of arts learning workshops to support skills development and bring arts participation to new audiences.</p> <p>Through arts engagement and development, we support community wellbeing and respond to community needs, achieving both social and artistic outcomes.</p>	<p>\$3,775 \$4,279 \$504</p>

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

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Libraries					
Utilisation LB1 Physical Library collection usage <small>[Number of physical library collection item loans / Number of physical library collection items]</small>	5.92	5.12	3.38	4.67	Loans of physical items have increased by 1.3% on last year's results. This demonstrates the community's increasing re-engagement with library services. A further increase by this amount in the next year will bring us back to pre Covid-19 levels.
Resource standard LB2 Recently purchased library collection <small>[Number of library collection items purchased in the last 5 years / Number of library collection items] x100</small>	83.61%	82.75%	85.52%	84.49%	Collection development continues at pre Covid-19 levels to ensure that the collections remain relevant to the community.
Participation LB4 Active library members in municipality <small>[(No. of active library borrowers 2 years ago + No. of active library borrowers one year ago + No. of active library borrowers this year) / (Municipal population + municipal population 1 year ago + municipal population this year)] x 100</small>	9.09%	8.66%	6.46%	5.81%	Active membership has increased significantly this year compared to last year and is almost on par with pre-pandemic levels. This demonstrates our community's comfort with returning to the library and re-engaging with library services. The Melton population has increased by a greater margin than the number of active library members and this has contributed to the result for 2021/22 decreasing compared to previous years.
Service Cost LB5 Cost of library service per population <small>[Direct cost of the library service / Municipal population]</small>	\$26.10	\$25.89	\$22.94	\$23.12	Although this year's result is under the threshold, it remains under the result of 2019/20 which was a year free of the limitations on the library service impacted by the pandemic. The marginal increase over the 2021 result can be attributed to the service returning to levels similar to those prior to the pandemic with the lockdowns and restrictions easing across 2021/22.



Theme 5

A community that is actively engaged in the City

Strategic Outcome
A community that embraces volunteering and is encouraged and able to engage with Council

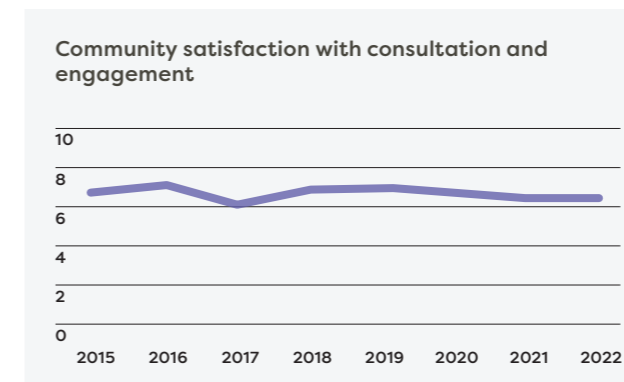


OBJECTIVE: 5.1

Deliberative engagement and communication with the community informs planning and decision making

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with consultation and engagement* <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.79	6.69	6.5	6.43	The 2022 result presents stabilisation of satisfaction following a marginal downwards trend since 2020. This may be a result of Covid-19 lockdowns and Council's ability to engage with community through face to face mechanisms.

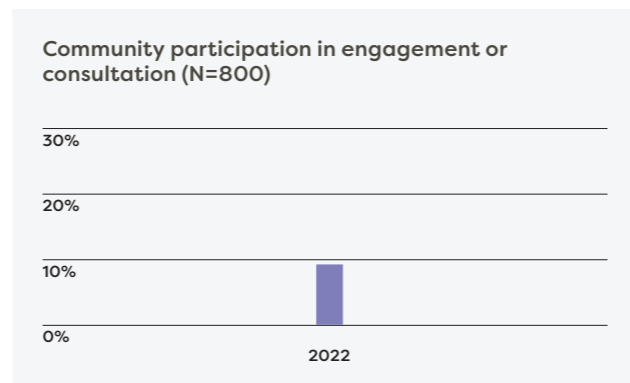
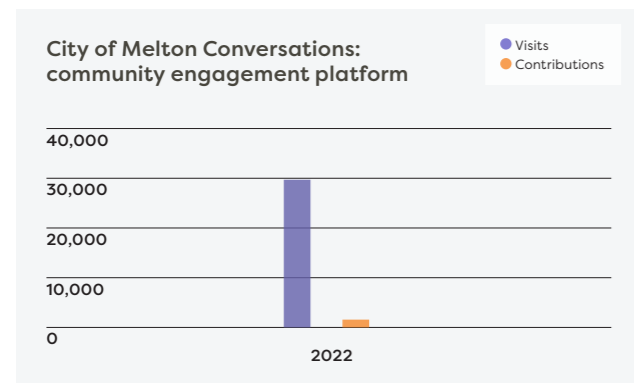
* Denotes performance indicator is required under the Local Government Performance Reporting Framework



OBJECTIVE: 5.2

A range of platforms, including digital, that cater for accessible community engagement and consultation

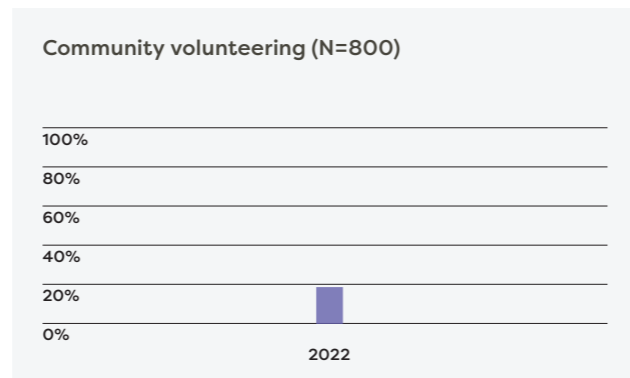
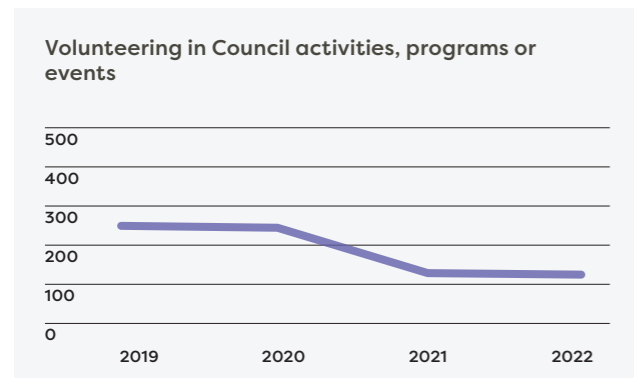
STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
City of Melton Conversations: community engagement platform <small>(The number of visits and total number of contributions to the engagement platform)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	Visits = 29,476 Contributions = 2,376	As 2021/2022 is the first year of measuring against this indicator there is no historical data to compare the 2021/2022 result to. 95 projects – 17 open for consultation, 19 active (active is where initial consultation has closed but the project is not complete). Top visited projects: Victorian Government's plan to expand where sex work can legally operate; proposed signalised intersection in Melton South and proposed signalised intersection in Taylors Hill. Majority of traffic came from social media.
Community participation in engagement and consultation <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	9.20%	The 2021/2022 financial year is the first time this subject has been included in the Melton Community Satisfaction Survey. As such there are no results in previous years to compare to however this is a pleasing result.



OBJECTIVE: 5.3

Increased volunteerism in the City ❤️

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Volunteering in Council activities, programs, or events <small>(The number of community volunteers over the past 12 months)</small>	251	247	129	119	In another year impacted by Covid-19, there was a small decrease in the number of volunteers for Council activities, programs and events. With the community returning to some level of normality, Council will place more emphasis on communicating the value of volunteering and the benefits it provides for both the volunteer and the community.
Community volunteering ❤️ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	27.90%	17.60%	Data for this indicator was first collected in 2020/2021, a year impacted by Covid-19 lockdowns and restrictions. This continued into 2021/2022 with volunteer numbers declining, particularly in the first three quarters of the financial year. With the cessation of lockdowns and reduction in restrictions placed on the community, Council will increase its efforts in promoting the benefits of volunteering over the coming months.



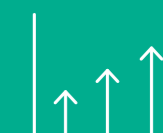
Significant Achievements for the Year

- In response to the *Local Government Act 2020*, Council developed a Deliberative Engagement Action Plan.
- A number of online service improvements were delivered to improve the customer experience for the Melton community.
- Council undertook significant advocacy programs including lobbying for:
 - Improved public transport networks
 - Primary and Secondary school provision
 - Tertiary education
 - The Melton Hospital
 - A range of key infrastructure projects
- We launched our 2021 federal and state election campaign – Fix Our Roads – which aims to achieve investment in a roads package for Melton.

Theme 6

A high performing organisation that demonstrates civic leadership and organisational excellence

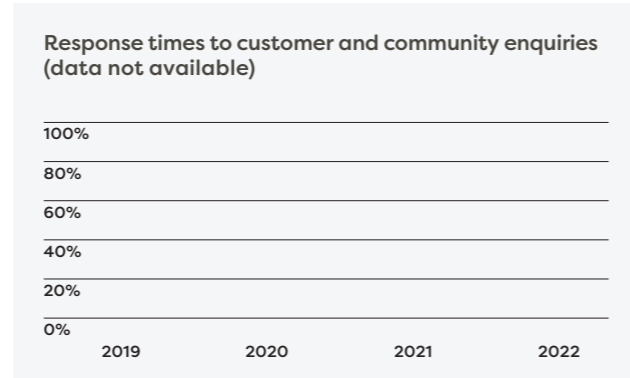
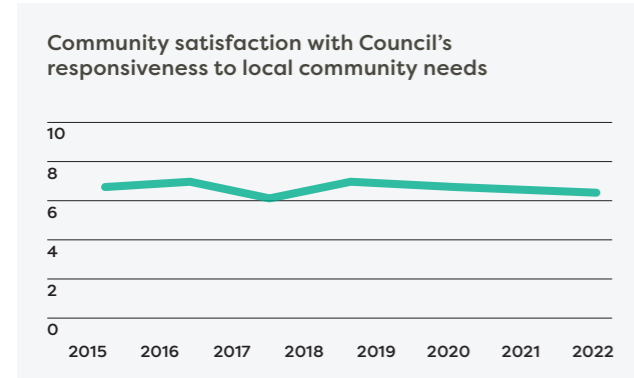
Strategic Outcome
An innovative, transparent, accountable, and sustainable organisation



OBJECTIVE: 6.1

An organisation that demonstrates excellence in customer and community service

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction with Council's responsiveness to local community needs <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.8	6.68	6.46	6.32	The 2022 result shows a continued downwards trend in satisfaction with Council's responsiveness to community needs. Offers opportunity for improvement in enabling Council to respond to emerging community needs.
Response times to customer and community enquiries	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	Data not available	This indicator has not been measured as a process to capture data has not been completed in time for this reporting.

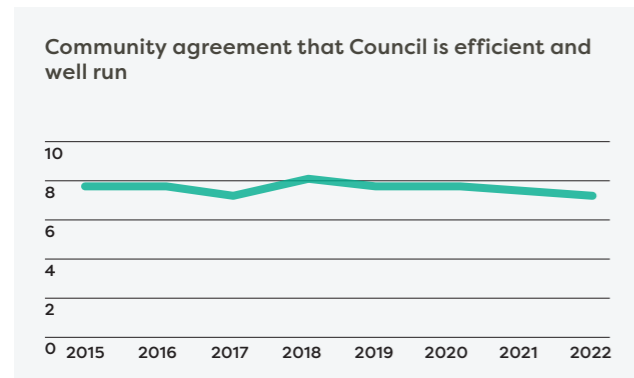


NB: Data for a new indicator in 2021/22, "Response times to customer and community enquiries" was not available.

OBJECTIVE: 6.2

An adaptive, innovative, and creative organisation

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community agreement that Council is efficient and well run <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.87	6.93	6.81	6.59	The 2022 result shows a continued downwards trend in level of agreement, however it indicates the community satisfaction to be at the low end of the "good" range.

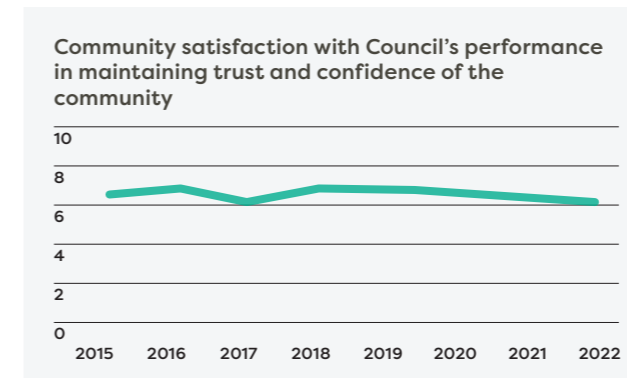
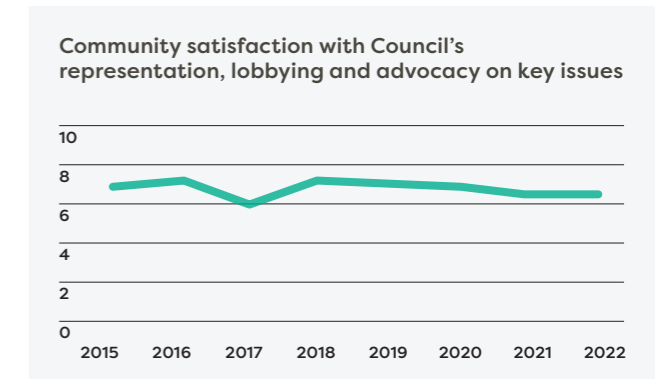
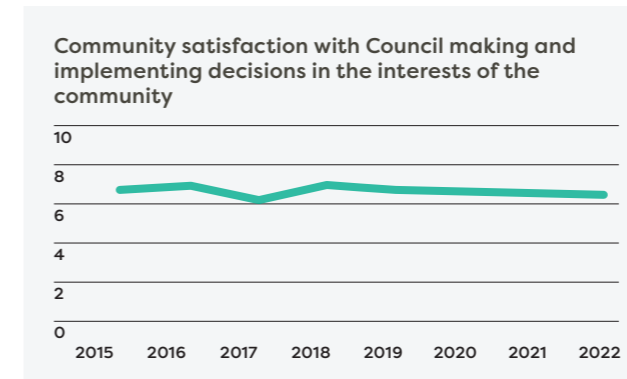


OBJECTIVE: 6.3

An organisation that demonstrates excellence in civic leadership and governance

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Community satisfaction rating for Council making decisions in the best interest of the community' <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.82	6.72	6.61	6.45	The 2021/2022 result, while similar to that of the previous year, does again indicate a downward trend in community satisfaction in Council's decision making. The result does still indicate the community is generally satisfied with the decisions that Council makes.
Community satisfaction with Council's representation, lobbying and advocacy on key issues <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.77	6.81	6.41	6.42	The goal is to celebrate the wins in order to increase these satisfaction numbers. Whilst we have had greater influence and increased investment, the satisfaction by local residents has decreased over time.
Community satisfaction with Council's performance in maintaining trust and confidence of the community <small>Source: Metropolis Community Satisfaction Survey 2022</small>	6.91	6.77	6.58	6.41	The 2021/2022 result is marginally down compared to that of the previous year and continues the downward trend over recent years. The result still indicates the community is generally trusting and confident in Council's performance.

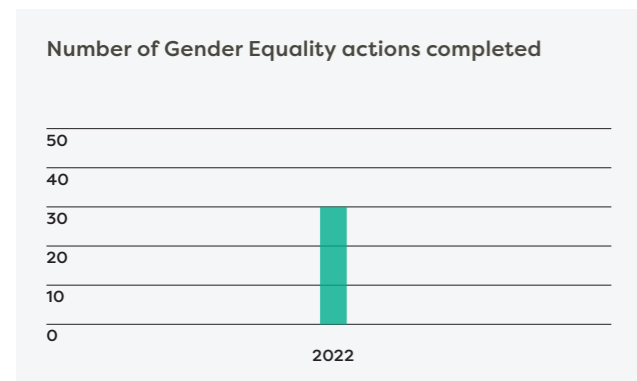
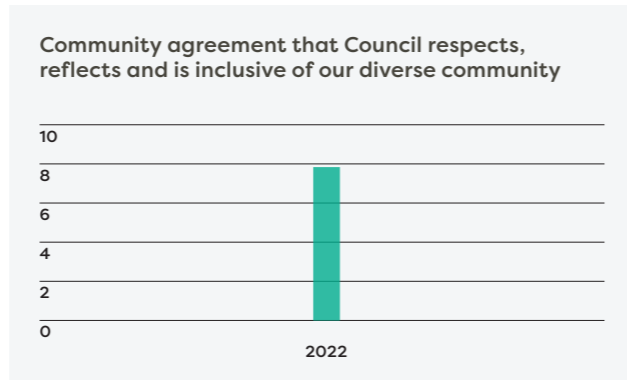
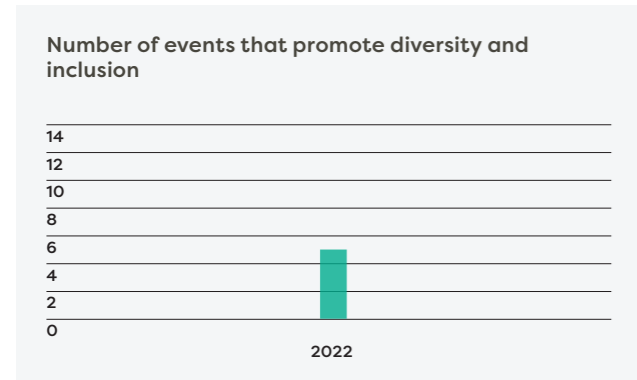
* Denotes performance indicator is required under the Local Government Performance Reporting Framework



OBJECTIVE: 6.4

An organisation that celebrates diversity and inclusion ♥

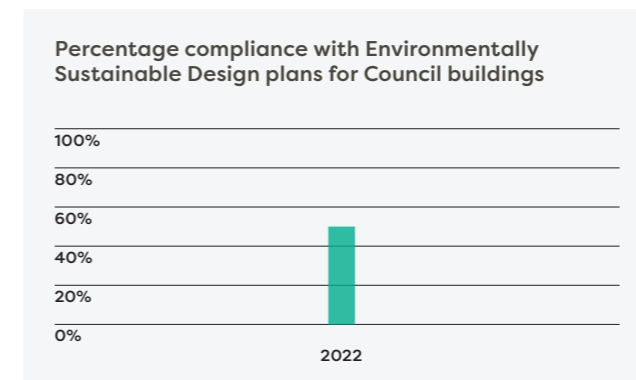
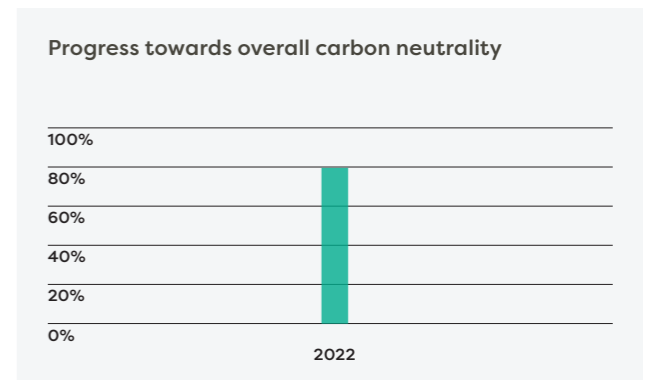
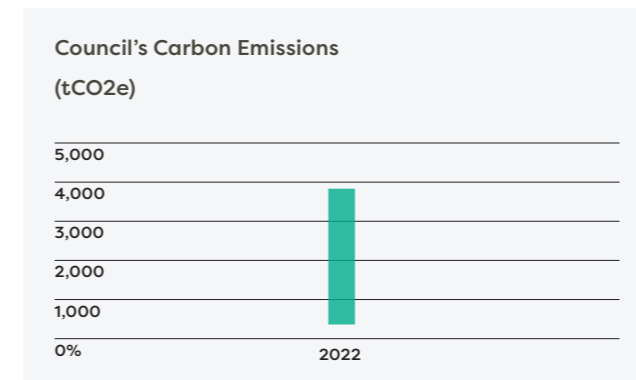
STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Number of events that promote diversity and inclusion ♥ <small>(The number of events run or supported by Council that promote diversity and inclusion)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	5	Major events include: Harmony Day, Refugee Week, Curious About Culture, IDAHOBIT flag raising, Reconciliation Week events.
Community agreement that Council respects, reflects, and is inclusive of our diverse community ♥ <small>Source: Metropolis Community Satisfaction Survey 2022</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	7.6	The 2021/2022 financial year is the first time this subject has been included in the Melton Community Satisfaction Survey. As such there are no results in previous years to compare to however this is a pleasing result.
Number of Gender Equality Plan actions completed ♥ <small>(The number of actions delivered from the Gender Equality Plan compared to the number of actions planned for delivery x 100)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	30%	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. All actions are on track to be completed by June 2023. Thirty actions have been completed to date, including the implementation of unconscious bias training for all staff and gender equity training for early childhood educators in the municipality.



OBJECTIVE: 6.5

An organisation that tackles climate change ♥

STRATEGIC INDICATOR	RESULT 30 JUNE 2019	RESULT 30 JUNE 2020	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	COMMENTS
Council's carbon emissions ♥ <small>(tCO₂e (using National Greenhouse Accounts Factors multiplied by emissions sources) per annum)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	3,316tCO ₂ e	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. Due to transitioning accounts to a new electricity retailer, data is currently incomplete. Using 2019/2020 reported emissions and removing electricity emissions (now zero, down from 11,500t CO ₂ e) we can estimate total at 3,316tCO ₂ e. This does not consider likely overall growth from new infrastructure (+) or the solar panel project (-).
Progress towards overall carbon neutrality <small>(100 - [Council's reported greenhouse gas emissions (tCO₂e) / 2015 Baseline emissions x 100])</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	80%	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. 100% of Council's grid-sourced electricity is now zero emissions as of the current reporting period. Based on the last reported Greenhouse Gas calculations (2019/2020) this achieves an 80% reduction of Greenhouse Gas emissions.
Percentage compliance with Environmentally Sustainable Design plans for Council buildings <small>(Number of Council buildings completed with approved Sustainability Management Plans (SMPs) / total number of Council buildings completed x 100)</small>	New Indicator for 2021/22	New Indicator for 2021/22	New Indicator for 2021/22	50%	The 2021/2022 financial year is the first time this measure has been included in the Council and Wellbeing Plan. As such there are no results in previous years to compare to. Cobblebank Stadium has been completed with a Sustainability Management Plan (SMP). McPherson Park Soccer Pavilion was completed without an SMP.



Significant Achievements for the Year

- The Council and Wellbeing Plan 2021-2025 was adopted by Council in September 2021.
- Growing and Thriving: A Strategy for All Abilities and All Ages was finalised and approved by Council. The Strategy aligns Council's planning and service delivery for key life stages and support needs.

The following statement provides information in relation to the services funded in the 2021/2022 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	Net Cost Actual Budget Variance \$000
Community Safety	This department provides for the safety, amenity and health of the community through the education, administration and enforcement of relevant legislation. To achieve this objective, it provides programs in animal management, health services, building services, school crossing supervision, local laws, litter prevention and parking enforcement.	\$260 <u>\$1,899</u> \$1,639
Engagement & Advocacy	This department provides inbound call handling and counter services, communication campaigns and media management, hosting of events, facilitation of economic development and tourism outcomes, and promotion of Council's advocacy priorities.	\$5,423 <u>\$6,640</u> \$1,217
Finance	This department provides financial services to both internal and external customers including the management of Council's finances, raising and collection of rates and charges and property valuation.	-\$11,971 <u>-\$14,855</u> \$2,885
Innovation & Transformation (formerly Information Services)	This department provides leadership, support and improvement capability in the area of information and technology so that the organisation can deliver effective services.	\$10,475 <u>\$15,598</u> \$5,123
People and Culture	This department provides human resources, learning and development, payroll, industrial relations, occupational health and safety programs, workers' compensation services, and staff health and wellbeing initiatives.	\$2,551 <u>\$2,958</u> \$407
Legal, Governance & Risk	This department provides a range of internal services to Council including governance, legal, procurement, insurance, contractual, internal audit services, risk management services, fraud and corruption control, as well as administrative support to the mayor and councillors	\$3,289 <u>\$3,628</u> \$339
Corporate Planning & Investment (formerly Property & Projects)	This department provides the strategic management of Council's property and projects portfolio, as well as leading Council's input into key Victorian Government capital projects to support their timely, planned and efficient delivery. It also provides Council's corporate planning and performance functions including the development and revision of the Council and Wellbeing Plan, Annual Report and Council's non-financial end-of-year reporting.	\$699 <u>\$734</u> \$35

Executive and Councillors	This area of governance includes the mayor, councillors, chief executive officer and executive management team and associated support which cannot be easily attributed to the direct service provision areas.	\$2,667 <u>\$2,325</u> -\$342
Risk & Performance	Provides risk management services through occupational health and safety programs, workers' compensation services, health and wellbeing initiatives, fraud and corruption control, municipal fire prevention, business continuity management, and community emergency management (planning, preparedness and recovery). Provides performance management through corporate planning and performance reporting functions	\$445 <u>\$1,541</u> \$1,096

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

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Animal Management					
Timeliness AM1 Time taken to action animal management requests <small>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests] x100</small>	1.92 days	1.19 days	4.08 days	5.94 days	The average number of days to action animal requests has continued to increase over the past couple of years. The impact of the pandemic coupled with an increased number of complaints over the pandemic period has contributed to this increase.
Service standard AM2 Animals reclaimed <small>[Number of animals reclaimed / Number of animals collected] x100</small>	41.70%	33.52%	36.6%	40.87%	A steady increase in the number of animals reclaimed has been observed since 2020 due to continued smaller numbers of cats being impounded, consistent accurate reporting and more animals being micro-chipped assisting with owners reclaiming their pet.
Service standard AM5 Animals rehomed <small>[Number of animals rehomed / Number of animals collected] x100</small>	Not applicable	3.43%	39.04%	49.3%	An increase of over 10% is attributed to the significant engagement of over 40 Rescues/Shelters that assist with rehoming cats and dogs in addition to adoption from our facility.
Service cost AM6 Cost of animal management service per population <small>Direct cost of the animal management service / Municipal population]</small>	\$6.45	\$7.65	\$6.85	\$6.96	Results of the full year are proportional with previous year results and within designated materiality threshold. The increase in registration and decrease in pound service expenditures generated this overall proportion. Staff have done exceptional work focusing on exploring and refining expenditures, leading to the offset for areas within animal management that caused increase to costs.
Health and safety AM7 Animal management prosecutions <small>[Number of successful animal management prosecutions / Number of animal management prosecutions]</small>	Not applicable	85.71%	100%	100%	There were eight matters prosecuted with all eight being successful.

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Food Safety					
Timeliness FS1 Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.25 days	0.97 days	1.96 days	1.67 days	Council response time has held steady despite an increase in complaints overall.
Service standard FS2 Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100 [Number of physical library collection item loans / Number of physical library collection items]	93.14%	90.77%	63.8%	54.04%	Coupled with a significant increase in the number of premises, Covid-19 has had a significant impact on the service, with restrictions impacting officers' ability to conduct inspections as well as the need to isolate.
Service cost FS3 Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$506.90	\$509.26	\$353.86	\$326.61	Council experienced a significant increase in the number of new food premises registered this year, decreasing the total cost per premises.
Health and safety FS4 Critical and major non-compliance outcome notifications [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	0	0	0	1	One notification received this year. This was dealt with within one working day of receiving the notification by the Area Officer.
Governance					
Transparency G1 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	9.39%	8.45%	10.13%	22.49%	The number of resolutions made by Council at meetings closed to the public in 2021/2022 is higher than 2020/2021, predominantly due to an increase in the number of reports considering tenders and contracts.

Service indicator measure	RESULT 2019	RESULT 2020	RESULT 2021	RESULT 2022	MATERIAL VARIATIONS
Consultation and engagement G2 Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement Source: Metropolis Community Satisfaction Survey 2022 [Number of physical library collection item loans / Number of physical library collection items]	68	67	65	64	The 2022 result is similar to that of the previous year. It indicates the community is generally satisfied with how Council consults and engages with the community.
Attendance G3 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	87.30%	93.06%	99.26%	96.7%	Councillor attendance at meetings in the 2021/2022 year was only slightly reduced in comparison to the 2020/2021 year, with five of the 17 meetings held having one apology; full attendance at all others.
Service cost G4 Cost of governance [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$59,810.62	\$62,066.93	\$51,431.07	\$60,615.90	There was an overall increase in the cost of governance for the 2021/2022 year. This is at least partially due to increased telecommunications and internet costs for all of the councillors due to the conducting of meetings online rather than in person. In addition to this, there was a determination made by the Victorian Independent Remuneration Tribunal to increase Councillor allowances, which is reflected in the costing.
Satisfaction G5 Satisfaction with Council decisions Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community Source: Metropolis Community Satisfaction Survey 2022	68	67	66	65	The 2021/2022 result, while similar to that of the previous year, follows the downward trend in community satisfaction in Council's decision making. The result does still indicate the community is generally satisfied with the decisions that Council makes.

Governance and Management Information



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Governance

Management Statement

Council has implemented a number of statutory and *better practice* initiatives to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its report of operations. Council's governance and management checklist is set out on the following pages. The following items have been highlighted as important components of the management framework.

Audit and Risk Committee

The Audit and Risk Committee is an independent advisory committee of Council established under Section 53 of the *Local Government Act 2020*.

The Audit and Risk Committee charter sets out the committee's functions and responsibilities, authority, composition and tenure, roles and responsibilities, reporting and administrative arrangements. The Audit and Risk Committee does not have executive powers or authority to implement actions in areas over which Council's management has responsibility. The Audit and Risk Committee does not have any management functions and is therefore independent of management.

Melton City Council is committed to maintaining effective internal audit practices, inclusive of an Audit and Risk Committee that meets industry best practice guidelines. The internal audit function is an integral component of Melton City Council's commitment to good governance.

The primary function and responsibility of the Committee is to monitor the compliance of Council policies and procedures with the Act including any regulations, and chiefly, the overarching governance principles, Council's financial and performance reporting, Council's risk management and fraud prevention systems and controls and oversee the internal and external audit function.

Members of the Audit and Risk Committee

This committee is made up of three external independents and two councillors with full voting rights. The committee is chaired by one of the three external independents.

The Audit and Risk Committee met five times during the year and reviewed the 2020/2021 annual financial statements and performance statement, which included the provision of comments on the external auditors' management letter.

All recommendations from the Audit and Risk Committee were presented to Council for consideration at the next ordinary meeting of Council. The Legal, Governance and Risk Department provides secretarial support to the Audit and Risk Committee.

Members of the Audit and Risk Committee and meetings attended during 2021/2022

Audit and Risk Committee Member	Position	Meetings Attended
Robert Tommasini	Chairperson Independent external	5
Farshan Mansoor	Independent external	5
Celeste Gregory	Independent external	3
John Watson	Independent external	2
Cr Majdlik	Councillor (until November 2021)	2
Cr Shannon	Councillor	5
Cr Kesic	Councillor (from November 2021)	3

Internal Audit

The internal audit function for 2021/2022 was provided by auditors Moore Australia (Vic) Pty Ltd, under contract, that commenced 1 January 2021.

During 2021/2022, the following reports/audits were undertaken by Council's internal auditors:

- Integrity Framework
- Child Safety Framework
- Covid-19 Lessons Learned and Controls Validation
- Council Expenses
- Infrastructure & Development Contributions.

External Audit





The Victorian Auditor-General externally audits Council each year. The Victorian Auditor-General's representative conducted the annual external audit of Council's financial statements and performance statement. The external auditors attended the September 2021 and February 2022 Audit and Risk Committee meetings to present the independent audit report and annual audit plan. The external audit management letter and responses are also provided to the Audit and Risk Committee.

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)	Date of operation of policy: 7 June 2021.	
2 Community engagement guidelines (Guidelines to assist staff to determine when and how to engage with the community)	Date of operation of current guidelines: 1 June 2021.	
3 Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Date of operation of the Plan: 28 June 2021.	
4 Asset Plan (plan under section 92 of the Act that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Date of operation of the Plan: 28 June 2021.	
5 Rating and Revenue Plan (plan under section 93 of the Act that sets out the rating structure of Council to levy rates and charges)	Date of operation of the Plan: 28 June 2021.	
6 Annual Budget (plan under section 94 of the Act that sets out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Date of approval of the budget: 27 June 2022.	
7 Risk policy (Policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Date of operation of current policy: 2 May 2022	
8 Fraud policy (policy outlining council's commitment and approach to minimising the risk of fraud)	Date of operation of current policy: 7 March 2022	
9 Municipal emergency management plan (Plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response, and recovery)	Prepared and maintained in accordance with section 20 of the Act. Date of preparation: 4 November 2020	
10 Procurement policy (Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Prepared and approved in accordance with the Act 2020. Date of approval: 25 October 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)	Date of current plan: 30 June 2022	

GOVERNANCE AND MANAGEMENT ITEMS	ASSESSMENT	
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)	Information Technology Disaster Recovery Plan. Date of preparation: 3 July 2020.	
13 Risk management framework (Framework outlining Council's approach to managing risks to the Council's operations)	Date of operation of current framework: 2 May 2022	
14 Audit & Risk Committee (Advisory committee of Council under section 53 of the Local Government Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide advice on risk management, and provide oversight on internal and external audit functions)	The current Audit & Risk Committee Charter was adopted by Council 31 August 2020	
15 Internal audit (Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk, and management controls)	New Internal Auditor appointed at the 21 December 2020 Meeting of Council.	
16 Performance reporting framework (A set of indicators measuring financial and non-financial performance including the performance indicators referred to in section 131 of the Local Government Act 1989)	Council has incorporated the Local Government Performance Reporting Framework into the Council and Wellbeing Plan 2021-2025 which was adopted by Council 30 August 2021.	
17 Council Plan reporting (Report reviewing the performance of the Council against the Council Plan including the results in relation to the strategic indicators for the first six months of the financial year)	Dates for Council Annual Action Plan Progress Reporting to Council: 21/09/2021, 22/11/2021, 7/3/2022, 30/5/2022. Reporting on the Council Plan Strategic Indicators occurs twice a year via the Annual Report, adopted by Council, 25/10/2021 and the Midterm Performance Report to Executive, 1/3/2022	
18 Financial reporting (Quarterly statements to Council under section 138(1) of the Act 1989 comparing budgeted revenue and expenditure with actual revenue and expenditure)	27/09/2021, 13/12/2021, 7/03/2022 and 20/06/2022 were dates that quarterly reports were presented to Council.	
19 Risk reporting (Six-monthly reports of strategic risks to Council's operations, their likelihood, and consequences of occurring and risk minimisation strategies)	Report to the Audit & Risk Committee presented on 30 August 2021 and 7 March 2022.	

GOVERNANCE AND MANAGEMENT ITEMS	ASSESSMENT
20 Performance reporting (Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 131 of the Act 1989)	Reporting on the indicators occurred twice this year via the Annual Report on 25/10/2021 and in a mid-term Executive Report on 1/3/2022. 
21 Annual report (Annual report under sections 131, 132 and 133 of the Act 1989 to the community containing a report of operations and audited financial and performance statements)	Considered at a meeting of Council on 30 August 2021. 
22 Councillor Code of Conduct (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed in accordance with the Act. Date reviewed: 8 February 2021 
23 Delegations (Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with the Act.  Delegation by Council to CEO - 31 August 2020 Sub-delegation by CEO to Staff - 25 March 2021 Delegation by Council to Staff - 24 March 2021 Delegation by CEO to Staff - 25 March 2021 Delegation by CEO for VicSmart Applications - 31 August 2020 Sub-delegation by CEO to Staff (Toolern Delegations) - 7 June 2021
24 Meeting procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	The Governance rules came into effect on 1 September 2020 

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



Roslyn Wai
Chief Executive Officer
Dated: 15 August 2022



Cr Goran Kesic
Mayor
Dated: 15 August 2022

Statutory Information

The following information is provided in accordance with legislative and other requirements applying to Council.

Documents available for public inspection

The Local Government Act 2020 (the 2020 Act) was proclaimed in stages over 2020 and 2021. In conjunction with the introduction of the 2020 Act, sections of the *Local Government Act 1989* (the 1989 Act) were repealed in stages. Section 222 of the 1989 Act dealing with inspection of prescribed documents was repealed on 1 May 2020.

Instead of prescribing which documents are to be made available for public inspection under the 1989 Act, the 2020 Act is predicated on a set of overarching governance principles and supporting principles. One of the supporting principles is the Public Transparency Principles, and this is set out in section 58 of the 2020 Act.

Under Section 57 of the 2020 Act, Council adopted its Public Transparency Policy on 31 August 2020. It is available on Council's website.

This purpose of this policy is to:

- Give effect to the Public Transparency Principles
- Describe the ways in which Council information will be made publicly available
- Specify which Council information will be made publicly available as a matter of course
- Describe the categories of Council information that may be unavailable to the public.

Carers recognition

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on care measurement obligations under Section 11 of that Act.

Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*.

Council has promoted the principles of the *Carers Recognition Act 2012* to people in care relationships who receive Council services, to people in care relationships, and to the wider community by:

- Distributing printed material in the Care Melton Packs as part of the Melton Care Expo
- Providing information to organisations represented in Council and the Melton Service Provider Network meeting

- Involving carers in decision-making, planning and reviews of the support for carers program through zoom and face to face consultations
- Continued support provided to carers during the lockdown periods via zoom, teleconferences and welfare calls
- Building the partnership with Carers Australia (Victoria) to establish the Carers Hub which will offer a range of opportunities and resources that will benefit carers that reside within the municipality
- Registered Melton City Council as a participant of the Victorian Carers Card program. The Carer Card provides carers with a wide range of discounts and benefits on offer from businesses, local government, and community organisations. Liaising with internal departments for promotion of the carers card and to local businesses within the LGA.

Council has taken all practicable measures to ensure staff and volunteers are informed about the principles and obligations of the *Carers Recognition Act 2012* by including information on the care relationship in:

- Induction and training programs for staff working in community care
- Induction and training programs for staff working in front-line positions with the general community.

Council's process, policies and procedures, as well as Council's enterprise bargaining agreement, include the principles of the *Carers Recognition Act 2012* such as:

- Flexible working arrangements
- Employee wellbeing
- Personal/carers leave provisions
- Induction and training programs for volunteers working directly with the community.

Contracts

For the 2021/2022 financial year Council invited to tender or sought an expression of interest under its Procurement Policy for 57 contracts for goods, services and works.

In accordance with Section 108 (c) of the *Local Government Act 2020*, the Council will first give consideration to collaboration with other councils and public bodies or utilise Collaborative Procurement Arrangements, when procuring goods, services and works in order to take advantage of economies of scale. For the 2021/2022 financial year Council engaged with eight Collaborative Procurement arrangements across Procurement Australia, MAV and State Purchasing Contracts.

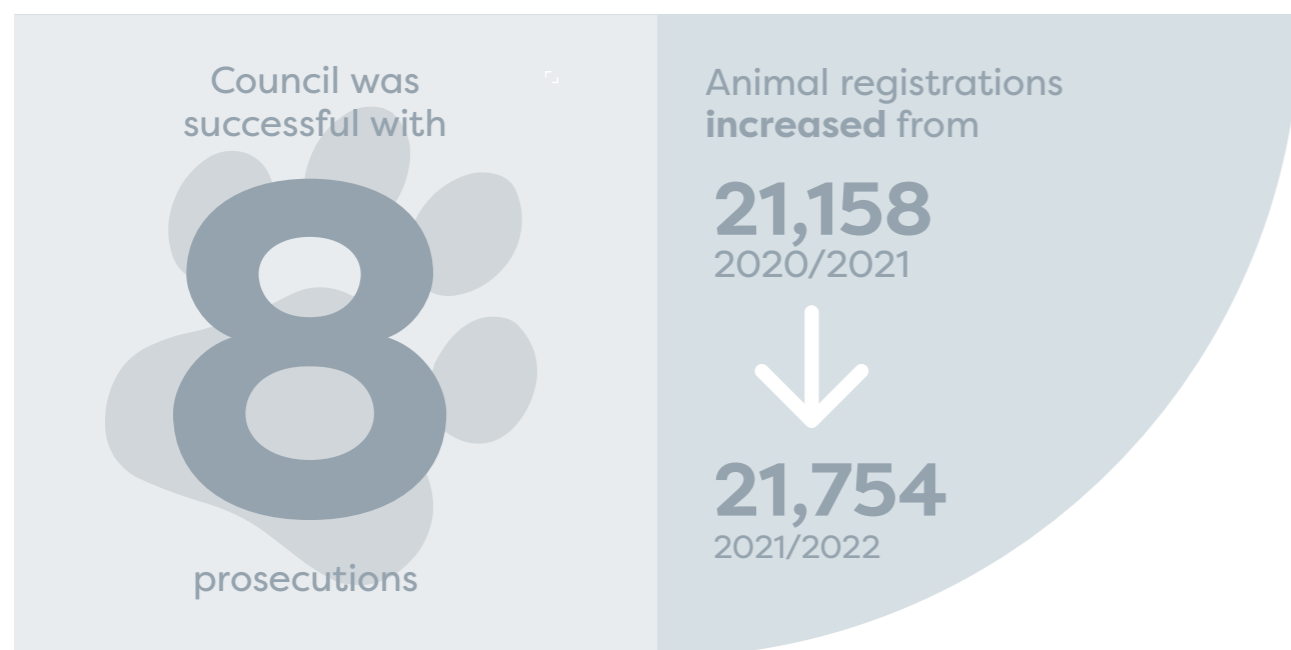
Council did not enter into any other contracts valued at \$150,000 or more for goods or services, or \$200,000 or more for works without engaging in a competitive process or collaborative procurement arrangement.

Disability Action Plan

In accordance with section 38 of the *Disability Act 2006 (the Act)*, Council has incorporated its disability action plan within the Melton: A City for All People 2017-2021 strategy. In accordance with the Act, Council must report on the implementation of the disability action plan in the annual report.

The following highlights from the strategy Melton: A City for All People were delivered in 2021/2022:

- Carer Support Programs were delivered to enhance carers' physical and emotional wellbeing. Although these programs were ceased during Covid-19, a Carers Connected Facebook page was created for carers to maintain connection with each other, staying involved in activities and keeping up to date with information
- Carers support programs were re-established in 2021 and carers were able to attend face to face coffee catch ups and various outings to reengage with one another, socialise and receive informal support
- In lieu of the cancelled CARE Melton Expo 2020, carers were provided with care packs which included information, resources, giveaways, vouchers and free items that supported carers to adopt healthy lifestyles within their community
- Increased engagement in the Melton Service Provider Network with 160 members. It continued to meet online during the pandemic and consultations with service providers continued, improving strategies to better assist carers and their families during Covid-19.
- Continued to support the community to transition to the National Disability Insurance Scheme (NDIS)
- Supported the Business Excellence Awards as a platform to educate local businesses about the benefits of engaging people of all abilities
- Revised 'Access Keys' which are customised accessibility guides that provide people with disabilities with a vertical experience prior to visiting a venue or an event. The Access Keys were created for Melton and Caroline Spring libraries
- Included changing places at Cobblebank Stadium
- Introduction of Social Stories for all municipality events
- Updated Melton City Council website to include 'Accessible Melton'.



Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a domestic animal management plan at four-yearly intervals and evaluate its implementation in the annual report.

In accordance with the *Domestic Animals Act 1994*, Council adopted the Domestic Animal Management Plan 2017-2021 on 18 December 2017.

Key achievements in 2021/2022 included:

- Sending reminder SMS to all animal owners of annual registration period
- Council's website updated daily providing information on animals impounded and available for adoption
- New initiative: Council provided an online portal for animal owners to register their pets in addition to receiving e-notices to go paperless
- All 13 domestic animal businesses operating in the City of Melton were inspected and complied with the *Domestic Animals Act 1994*.

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.

Council received no Ministerial Directions during the financial year.

Freedom of Information

Access to Council's documents may be obtained through written request to the Freedom of Information Officer.

As detailed in Section 17 of the *Freedom of Information Act 1982*, the request should:

- Be in writing
- Identify as clearly as possible which document is being requested
- Be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Further information can be found at ovic.vic.gov.au and on Council's website.

In 2021/2022, Melton City Council received 19 requests for information under the *Freedom of Information Act 1982*. The results of the applications are as follows:

RESULT OF ACCESS	NUMBER OF REQUESTS
Access granted in full	1
Access granted in part	10
Access denied in full	1
Other:	
No documents	2
Request withdrawn	0
Request closed / did not proceed / not valid (no response from applicant)	4
Request not yet finalised as at 30 June 2022	0
Released outside the Act	1
Request transferred to another agency	0
Total Number of Requests	19

Public Interest Disclosures Procedures

The *Public Interest Disclosures Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website.

During 2021/2022, no disclosures were notified to Council officers appointed to receive disclosures, or to the Independent Broad-based Anti-Corruption Commission (IBAC).

Road Management Act Ministerial direction

In accordance with section 22 of the *Road Management Act 2004*, a council must publish a copy or summary of any Ministerial Direction in its annual report.

No Ministerial Directions were received by Council during the financial year.

Victorian Local Government Indicators

The Victorian Government requires all Victorian councils to measure and annually report against 11 Victorian Local Government Indicators (VLGI). These indicators provide information regarding expenditure, cost of services and infrastructure provision, customer satisfaction and governance.

The following table presents the results of the VLGI for the 2021/2022 year.

INDICATORS	CALCULATION	2021/22	2020/21
1 Average rates and charges per assessment	Total rates and charges receivable at the beginning of the year / number of assessments in the adopted budget	\$2,103	\$2,058
2 Average residential rates and charges per assessment	Rates and charges declared for residential assessments receivable at the beginning of the year / number of residential assessments in the adopted budget	\$1,952	\$1,893
3 Average liabilities per assessment	Total liabilities / number of assessments in the adopted budget	\$1,951	\$1,970
4 Operating result per assessment	Net surplus / number of assessments in the adopted budget	\$4,135	\$4,462
5 Average operating expenditure per assessment	Operating expenditure / number of assessments in the adopted budget	\$2,900	\$2,969
6 Community satisfaction rating for overall performance generally of Council	Result from the annual Melton Council Community Satisfaction Survey*	66	68
7 Average capital expenditure per assessment	Capital expenditure / number of assessments in the adopted budget	\$728	\$894
8 Renewal gap	Capital renewal / average annual asset consumption	31%	16%
9 Renewal and maintenance gap	Capital renewal and maintenance / average annual asset consumption planned maintenance	43%	29%
10 Community satisfaction rating for Council's advocacy and community representation on key local issues	Result from the annual Melton Council Community Satisfaction Survey*	64	64
11 Community satisfaction rating for Council's engagement in decision making on key local issues	Result from the annual Melton Council Community Satisfaction Survey*	65	66

Development Contributions Plan Report

Infrastructure and development contributions

In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's annual report.

Table 1: Total DCP Levies Received 2020-2021

DCP name and year approved	Levies received in 2021-22 financial year (\$)
Diggers Rest (2012)	\$374,805.00
Melton North (2010)	\$1,170,923.00
Rockbank North (2012)	\$25,455.00
Taylor's Hill West (2010)	\$30,655.00
Toolern (2011)	\$7,522,859.45
Paynes Road	\$4,271,269.66
Toolern Park (2014)	\$15,925.00
Total	\$13,411,892.11

* Levies include DIL and CIL

Table 2: DCP land, works, services or facilities accepted as works-in-kind in 2021-22 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Diggers Rest (2012)	IT-06	Intersection: Construction of a roundabout (Davis Rd and Northbound On-ramp).	Davis Rd and Northbound On-ramp - Construction of a roundabout was required as part of works associated with PA2012/3840 for a residential subdivision at Davis Vineyard estate.	\$2,642,235.78
Toolern (2011)	RD11	Mount Cottrell Road: Land acquisition including native vegetation re-alignment to increase reserve width from 20 metres to 45 metres for 2,190 metres (ultimate).	Mount Cottrell Road - Land acquisition was required as part of works associated with PA2018/6022 for a residential subdivision at Key West estate.	\$325,000.00
Toolern (2011)	RD11	Mount Cottrell Road: Upgrade to existing 2-lane unsealed road to provide 2-lane carriageway of primary arterial road (45 metre road reserve, length 2,190 metres).	Mount Cottrell Road - Upgrade to existing 2-lane unsealed road was required as part of works associated with PA2018/6022 for a residential subdivision at Key West estate.	\$2,017,265.79
Toolern (2011)	IT26	Intersection: Construction of a signalised 4-way intersection and slip lanes.	Mount Cottrell Road and Alfred Road - Construction of an intersection was required as part of works associated with PA2018/6022 for a residential subdivision at Key West estate.	\$1,015,158.92

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Toolern (2011)	RD11	Mount Cottrell Road: Land acquisition including native vegetation re-alignment to increase reserve width from 20 metres to 45 metres for 2,190 metres (ultimate).	Mount Cottrell Road - Land acquisition was required as part of works associated with PA2018/6022 for a residential subdivision at Key West estate.	\$1,578,934.67
Paynes Road	OS-01	Purchase of land to facilitate AR-17 and AR-18.	Active Open Space - Land acquisition was required as part of works associated with PA2018/6141 for a residential subdivision at Mt Aliza estate.	\$11,683,911.10
Paynes Road	CI-21A	Purchase of land for Community Centre.	Community Centre - Land acquisition was required as part of works associated with PA2018/6068 for a residential subdivision at The Village estate.	\$755,550.00
Paynes Road	OS-01	Purchase of land to facilitate AR-17 and AR-18.	Active Open Space - Land acquisition was required as part of works associated with PA2015/5038 for a residential subdivision at Thornhill Park estate.	\$2,741,097.00
Rockbank (August 2016)	BRO4A	Purchase of land for the Paynes Road Rail Flyover.	Paynes Road Rail Flyover - Land acquisition was required as part of works associated with PA2017/5836 for a residential subdivision at The Mayflower estate.	\$1,070,000.00
TOTAL				\$23,829,153.26

** Paynes Road was part of Toolern DCP

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) (\$)
Rockbank (August 2016)	\$14,461,406.78	\$0.00	\$1,070,000.00	\$15,531,406.78
TOTAL	\$14,461,406.78	\$0.00	\$1,070,000.00	\$15,531,406.78

* Levies include DIL and CIL

Table 4: Land, works, services or facilities delivered in 2021-22 financial year from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP Fund Expended (\$)	Works-In-Kind Accepted (\$)	Council's Contribution (\$)	Other Contribution (\$)	Total Project Expenditure (\$)	Percentage of Item Delivered
Central Pavilion (Diggers Rest Community Hub) Construction of new pavilion to serve two ovals at Diggers Rest Recreation Reserve and Diggers Rest Tennis Club (including all building works)	AR03	Diggers Rest (2012)	\$0.00	\$0.00	\$0.00	\$565,125.48	\$565,125.48	13.80%
Diggers Rest Recreation Reserve (Diggers Rest Community Hub) Upgrade of active open space reserve, including works associated with playing surfaces, car parking, landscaping and related infrastructure.	AR04	Diggers Rest (2012)	\$0.00	\$0.00	\$0.00	\$780,411.38	\$780,411.38	13.80%
Construction of Community Centre 1. Construction of multi-purpose community centre including maternal and child health care services, pre-school and associated facilities including car parking and landscape works	CO2	Rockbank North (2012)	\$28,839.65	\$0.00	\$0.00	\$0.00	\$28,839.65	100.00%
Taylor's Road upgrade - construction	DI_RO_04a	Taylor's Hill West (2010)	\$40,484.68	\$0.00	\$0.00	\$0.00	\$40,484.68	5.00%
Taylor's Road duplication - construction	DI_RO_04b	Taylor's Hill West (2010)	\$22,359.34	\$0.00	\$0.00	\$0.00	\$22,359.34	5.00%
Roundabout at southern entry City Vista Drive - construction	DI_RO_06	Taylor's Hill West (2010)	\$9,010.05	\$0.00	\$0.00	\$0.00	\$9,010.05	5.00%
Bridge Road Rec Reserve Stage 2	AR15A	Toolern (2011)	\$0.00	\$0.00	\$0.00	\$1,344.00	\$1,344.00	100.00%
Bridge Road Rec Reserve Stage 2	AR15B	Toolern (2011)	\$0.00	\$0.00	\$0.00	\$896.00	\$896.00	100.00%
Ferris Road and Bridge Road Intersection - construction	IT15	Toolern (2011)	\$106,774.93	\$0.00	\$610,314.87	\$0.00	\$717,089.80	7.00%

Infrastructure Contributions Plan Report

Project description	Project ID	DCP name and year approved	DCP Fund Expended (\$)	Works-In-Kind Accepted (\$)	Council's Contribution (\$)	Other Contribution (\$)	Total Project Expenditure (\$)	Percentage of Item Delivered
Preparation of Precinct Structure Plan and Development Contributions Plan	PL01	Toolern (2011)	\$260,917.31	\$0.00	\$0.00	\$0.00	\$260,917.31	100.00%
Abey Road and Bridge Native Vegetation Offsets	RD18	Toolern (2011)	\$8,775.73	\$0.00	\$0.00	\$0.00	\$8,775.73	53.94%
Abey Road and Bridge Native Vegetation Offsets	RD18A	Toolern (2011)	\$0.45	\$0.00	\$0.00	\$0.00	\$0.45	53.94%
Abey Road and Bridge Native Vegetation Offsets	RD18B	Toolern (2011)	\$36.82	\$0.00	\$0.00	\$0.00	\$36.82	53.94%
TOTAL			\$477,198.96	\$0.00	\$610,314.87	\$1,347,776.86	\$2,435,290.69	

Table 1: Total ICP monetary component received in 2021-22 financial year

Name of collecting agency	Name of ICP	Monetary component in levies received in 2020-2021 financial year (\$)	Value of works in kind received in satisfaction of monetary component in 2020-2021 financial year (\$)	Total monetary contribution received in 2020-2021 financial year (\$)
Melton City Council	Plumpton & Kororoit (2018)	\$21,512,505.61	\$3,686,496.32	\$25,199,001.93
Melton City Council	Mt Atkinson (2016)	\$2,565,673.71	\$0.00	\$2,565,673.71
TOTAL		\$24,078,179.32	\$3,686,496.32	\$27,764,675.64

Table 2: Inner public purpose land received in 2021-22 financial year

Name of Collecting Agency	Name of ICP	Land (or Project ID)	Land (or Project) Description
Melton City Council	Plumpton & Kororoit (2018)	LP-12	Local Park Purchase of land.
Melton City Council	Plumpton & Kororoit (2018)	LP-17	Local Park Purchase of land.
Melton City Council	Plumpton & Kororoit (2018)	SR-03	Plumpton Sports Reserve Purchase of land for a future sports reserve.
Melton City Council	Plumpton & Kororoit (2018)	CI-01	Plumpton Community Centre & Neighbourhood House Purchase of land.
Melton City Council	Plumpton & Kororoit (2018)	SR-06	Deanside Sports Reserve Purchase of land for a future sports reserve.
Melton City Council	Plumpton & Kororoit (2018)	IN-19	Intersection: Hopkins Road and Reed Court Purchase of land for intersection at an ultimate standard.
Melton City Council	Plumpton & Kororoit (2018)	RD-19	Hopkins Road: Reed Court (IN-19) to Hopkins Road Bridge (BR-02) Purchase of land for a 41m wide road section (ultimate standard).
Melton City Council	Plumpton & Kororoit (2018)	IN-03	Intersection: North-South Connector Road 1 and Melton Highway Purchase of land for intersection at an ultimate standard. (Note: Connection Road section only)
Melton City Council	Plumpton & Kororoit (2018)	IN-16	Intersection: Saric Court and Taylors Road Purchase of land for intersection at an ultimate standard.
Melton City Council	Plumpton & Kororoit (2018)	IN-18	Intersection: Hopkins Road and East-West Connector Road 5 Purchase of land for intersection at an ultimate standard.
Melton City Council	Plumpton & Kororoit (2018)	RD-18	Hopkins Road: East-West Road 5 (IN-18) to Reed Court (IN-19) Purchase of land for a 41m road section 41m (ultimate standard).

Table 3: Total Land Equalisation Amount (LEA) received and Land Credit Amount (LCA) paid in 2021-22 financial year

Name of collecting agency	Name of ICP	Total of any LEAs received in 2020-2021 financial year (\$)	Total of any LCAs paid in 2020-2021 Financial Year (\$)
Melton City Council	Plumpton & Kororoit (2018)	\$11,961,641.62	\$4,096,593.18
Melton City Council	Mt Atkinson (2016)	\$1,809,209.43	\$-
TOTAL		\$13,770,851.05	\$9,939,041.65

Table 4: ICP works, services or facilities accepted as works-in-kind in 2021-22 financial year

Name of collecting agency	Name of ICP	Project ID	Project description	Item purpose	Project value (\$)
Melton City Council	Plumpton & Kororoit (2018)	CU-04	Culvert - Tarleton Road over constructed of a culvert at waterway associated with the Sinclairs Road DSS to be constructed as part of RD-09 (interim standard).	Tarleton Road - Construction of a culvert was required as part of works associated with PA2019/6822 for a residential subdivision at Taylors Run estate.	\$3,686,496.32
TOTAL					\$3,686,496.32

Table 5: Total ICP monetary contributions expended by development agency in 2021-22 financial year

Name of Collecting Agency	Name of ICP	Project ID	Project Description	ICP Money Expended (\$)	Percentage of project delivered
Melton City Council	Plumpton & Kororoit (2018)	RD-16	City Vista Court (IN-17) to Eastern PSP Boundary and habitat compensation	\$15.42	5.00%
Melton City Council	Plumpton & Kororoit (2018)	IN-17	City Vista Court and Taylors Road & contribution from THW DI_RO_06	\$46,752.70	5.00%
Melton City Council	Plumpton & Kororoit (2018)	IN-13	Intersection: Plumpton Road and Taylors Road Construction of connector road to primary arterial signalised 4-way intersection (interim standard) and habitat compensation obligations.	\$334,596.04	8.00%
Melton City Council	Plumpton & Kororoit (2018)	IN-15	Intersection: Sinclairs Road and Taylors Road Construction of connector road to primary arterial signalised 4-way intersection (interim standard) and habitat compensation obligations.	\$444,991.91	9.00%
Melton City Council	Plumpton & Kororoit (2018)	BR-03	Sinclairs Road Bridge Construction of a connector road bridge over the Kororoit Creek and habitat compensation obligations.	\$278,184.85	4.00%

Name of Collecting Agency	Name of ICP	Project ID	Project Description	ICP Money Expended (\$)	Percentage of project delivered
Melton City Council	Mt Atkinson (2016)	CI-04	Mt Atkinson East Community Centre (Mt Atkinson East Community Hub) - Construction of a multi-purpose community centre (Level 1) at Mt Atkinson East Community Hub, including community rooms and additional facilities to cater for childcare and maternal child health.	\$2,355,094.81	50.00%
TOTAL				\$3,459,635.73	

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 2021-22 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use and development of land
TOTAL				

Table 7: Use of works, services or facilities accepted as works-in-kind in 2021-22 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use of land
Melton City Council	Plumpton & Kororoit (2018)	CU-04	Culvert - Tarleton Road over constructed waterway Construction of a culvert at waterway associated with the Sinclairs Road DSS. To be constructed as part of RD-09 (interim standard).	Tarleton Road - Construction of a culvert at waterway was required as part of works associated with PA2019/6822 for a residential subdivision at Taylors Run estate.

Table 8: Expenditure of ICP land equalisation amounts in 2021-22 financial year

Name of development agency	Name of ICP	Project ID	Project description	Land equalisation amounts expended (\$)
TOTAL				\$0

Glossary of terms related to the non-financial sections

Act	In terms of the Annual Report, means the <i>Local Government Act 2020</i>
Annual report	means a report of council operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement
Appropriateness	means indicators or measures that provide users with sufficient information to assess the extent to which an entity has achieved a pre-determined target, goal or outcome
Budget	means a plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the council plan
Council plan	means a plan setting out the medium-term strategic objectives, strategies, strategic indicators and resources reflecting vision and aspirations of the community for the next four years
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 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
Governance and management checklist	means a prescribed checklist of policies, plans and documents that councils must report the status of in the report of operations, covering engagement, planning, monitoring, reporting and decision making
Indicator	means what will be measured to assess performance
Initiatives	means actions that are one-off in nature and/or lead to improvements in service
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
Planning and accountability 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 Local Government (Planning and Reporting) Regulations 2014
Relevance	means indicators or measures that have a logical and consistent relationship to an entity's objectives and are linked to the outcomes to be achieved
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 outcome indicators	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
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
Strategic resource plan	means a plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the council plan. It is also referred to as a long-term financial plan
Strategies	means high level actions directed at achieving the strategic objectives in the council plan
Sustainable capacity indicators	means a prescribed set of indicators measuring whether councils have the capacity to meet the agreed service and infrastructure needs of the local community and absorb foreseeable changes and unexpected shocks into the future covering financial performance, capacity and governance and management

Annual Financial Report



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Performance Statement

For the year ended 30 June 2022

Description of municipality

The Melton City Council (the council) is one of the fastest growing municipalities in Australia, offering the best in urban and rural lifestyles and affordable land within a comfortable commuting distance from Melbourne, Victoria and links to Melbourne's key freeways, airports and the Port of Melbourne.

The City of Melton embraces a series of townships and communities including Caroline Springs (19 kilometres west of Melbourne's CBD) and Melton (35 kilometres west of Melbourne's CBD).

The council is also the home of harness racing. Tabcorp Park, the harness racing and entertainment complex in Melton, along with many horse trainers, training facilities and breeders located in the City of Melton enhances the City's reputation as one of the premier equine municipalities in the country.

Other Information

1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the Local Government Act 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 and three preceding years and for the prescribed financial performance indicators and measures, the results forecast mainly by Council's budget and Financial Plan process. 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 mainly those adopted by Council in its Budget document adopted on 27 June 2022 and which forms part of the Council Financial Plan. The Budget document and 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 Budget Document can be obtained from Council's website (melton.vic.gov.au) or by contacting Council.

For the year ended 30 June 2022 the COVID-19 pandemic continued to impact Council's operations with the closure of a number of facilities and revised modes of operation for some services. The impacts of the pandemic are detailed within the performance statements for the period.

Sustainable Capacity Indicators

For the year ended 30 June 2022

Indicator / measure	Results			Material Variations
	2019	2020	2021	
Population				
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$1,009.26	\$1,078.38	\$1,070.71	\$1,090.86 Council continue to manage expenditure prudently despite the high level of growth experienced within the municipality.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$11,268.03	\$11,604.68	\$12,113.97	\$12,260.45 Infrastructure constructed within the municipality has and will continue to increase at levels higher than population growth. Increase over the last 4 years is due to the significant amount of contributed assets which is due to a high level of development activity. Recent trend is likely to continue.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	141.62	138.79	136.74	135.36 Results reflect a significant investment in road infrastructure have been consistent over the past four years. The population density is reflective of the growth in development in Melton.
Own-source revenue				
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$833.34	\$824.47	\$955.30	\$1,014.47 Indicator is impacted by fluctuations in populations data. The 2021/22 result was impacted by strong performance of Athertonstone land development which increased income.
Recurrent grants				
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$188.07	\$176.82	\$165.71	\$193.45 Variance reflects improved receipt of grant funding relative to population growth.
Disadvantage				
<i>Relative socio-economic disadvantage</i>	5.00	5.00	5.00	5.00 Results have been consistent over the past four years. Melton ranks 347 out of 544 local government areas with SEIFA scores across Australia.
Workforce turnover				
<i>Resignations and terminations compared to average staff</i>	13.40%	15.65%	14.20%	21.55% Staff turnover rate varies from year to year. The 2021/22 result was impacted by COVID-19 and a changing environment. In the financial year 2021/22 there were many internal moves with the Local Government Sector. Main reason for staff departing included higher rates of pay, flexibility and work life balance, Covid-19 and also the impending organisational change.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100				

Service Performance Indicators

For the year ended 30 June 2022

Indicator / measure	Results			Material Variations
	2019	2020	2021	
Workforce turnover				
<i>Resignations and terminations compared to average staff</i>	13.40%	15.65%	14.20%	21.55% Staff turnover rate varies from year to year. The 2021/22 result was impacted by COVID-19 and a changing environment. In the financial year 2021/22 there were many internal moves with the Local Government Sector. Main reason for staff departing included higher rates of pay, flexibility and work life balance, Covid-19 and also the impending organisational change.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100				

Service Performance Indicators

For the year ended 30 June 2022

Service/indicator /measure	Results				Material Variations
	2019	2020	2021	2022	
Aquatic facilities					
Utilisation					
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	1.57	0.96	0.43	1.00	Attendance figures are still down on pre-covid numbers but have recovered from the previous year as restrictions and lockdowns have not been as severe. Also contributing to the lower numbers is the need for maintenance on a number of facilities that have restricted access to those facilities.
Animal management					
Health and safety					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions/Number of animal management prosecutions] x100	n/a	86%	100%	100%	There were 8 matters prosecuted with all 8 being successful.
<i>Health and safety</i>					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	20	n/a	n/a	n/a	This measure was retired in 2019/20.
Food safety					
Health and safety					
<i>Critical and major non-compliance notifications</i> [Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100	0.00%	0.00%	0.00%	100%	1 Notification received this year. This was dealt within 1 working day of receiving the notification by the Area Officer.

Service Performance Indicators

For the year ended 30 June 2022

Service/indicator /measure	Results				Material Variations
	2019	2020	2021	2022	
Governance					
Satisfaction					
<i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	68	67	66	65	The 2022 result, while similar to that of the previous year, follows the trend in community satisfaction in Council's decision making. The result indicates the community is generally satisfied with the decisions that Council makes.
Libraries					
Participation					
<i>Active library borrowers in municipality</i> [Number of active library borrowers / Municipal population] x100	9.09%	8.66%	6.74%	5.81%	Active membership has increased significantly this year compared to last year and is almost on par with pre-pandemic levels. This demonstrates our community's comfort with returning to the library and re-engaging with our services. The Melton population has increased by a greater margin than the number of active library members and this has contributed to the result for 2021/22 decreasing compared to previous years.
Maternal and child health					
Participation					
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	66.92%	64.86%	62.66%	55.98%	During 2022 6,504 children attended the MCH service at least once. The decrease in participation is a direct result of a significant increase in birth rates combined with the lasting effects of COVID on workforce capacity and a shortage of MCH Nurses. This has resulted in a shift to a prioritised MCH service for infants from birth to 8 weeks.
<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	57.28%	70.63%	71.07%	64.03%	During 2022 142 Aboriginal children attended the MCH service at least once. The decrease in participation is a direct result of a significant increase in birth rates combined with the lasting effects of COVID on workforce capacity and a shortage of MCH Nurses. A designated MCH position to work within the Aboriginal Community has been created to address the decline.

Financial Performance Indicators

For the year ended 30 June 2022

Service/indicator /measure	Results					Material Variations
	2019	2020	2021	2022	2022	
Roads						
Satisfaction						
<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	71	67	64	60	60	The 2022 result has continued to trend as in previous years. As reflected in the increase in local road requests, communities on the fringes of growth development are submitting more requests for better road performance, increased callouts due to wild weather, and some roads nearing the end of their useful life with a number of defects reported have contributed to the indicator.
Statutory Planning						
Decision making						
<i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	40.00%	100.00%	53.33%	55.56%	55.56%	The number of VCAT decisions made in relation to Council applications over the past 12 months has decreased compared with 2020/21 financial year. This has been due to delays in the hearing and determination of applications by VCAT as a result of the ongoing Covid 19 pandemic. There has been a slight increase in the percentage of VCAT decisions that support Council's original decision in relation to these planning applications.
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	40.26%	43.41%	43.48%	43.44%	43.44%	Population growth will continue to see increases in waste generation rates for the Melton municipality however the increased availability of the green bin services for residents along with ongoing initiatives, including our resource education program, social media campaigns, engagement at events and bin inspection programs will continue to encourage positive recycling behaviours and waste diversion.

Financial Performance Indicators

For the year ended 30 June 2022

Dimension/indicator /measure	Results					Forecast			Material Variations	
	2019	2020	2021	2022	2023	2024	2025	2026		
Efficiency										
Revenue level										
<i>Average rate per property assessment</i> [General rates and Municipal charges/ Number of property assessments]	n/a	\$1,583.94	\$1,685.11	\$1,671.45	\$1,708.56	\$1,717.25	\$1,791.83	\$1,841.15	\$1,841.15	Fluctuations with regards to this indicator are due to assessment growth.
Revenue level										
<i>Average residential rate per residential property assessment</i> [Residential rate revenue / Number of residential property assessments]	\$1,746.06	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	This measure was retired in 2019/20.
Expenditure level										
<i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$2,805.53	\$2,871.35	\$2,767.63	\$2,654.13	\$2,811.72	\$2,648.28	\$2,656.14	\$2,703.00	\$2,703.00	Result reflects expenditure efficiencies achieved despite significant growth in the number of property assessments.
Liquidity										
Working capital										
<i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	570.97%	524.76%	375.53%	311.41%	509.73%	465.02%	554.31%	779.68%	779.68%	Favourable movement in this ratio is largely due to inflows of significant developer monetary contributions. Council's liquidity remains strong in dollar terms and forecasted to remain so with substantial cash reserves in place over the medium term.

Financial Performance Indicators

For the year ended 30 June 2022

Dimension/indicator /measure	Results					Forecast			Material Variations
	2019	2020	2021	2022	2023	2024	2025	2026	
Unrestricted cash									
<i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	49.76%	-61.11%	-156.53%	-296.08%	153.24%	150.79%	174.14%	225.65%	Movements in actual figures in years 2018/19 and 2019/20 relates to classification of term deposits greater than 90 days as Other Financial Assets. Forecasts assume term deposits are classified as cash. Positive trend is due to projected operating surpluses in future years.
Obligations									
Asset renewal and upgrade									
<i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expenses/ Asset depreciation] x100	n/a	86.46%	37.62%	46.40%	42.01%	45.51%	43.33%	43.18%	Asset renewal expenditure is based on engineering data not depreciation calculations. Council will have significant growth in assets in the medium to long term and therefore higher depreciation charge. Council assets are largely new and therefore don't require significant renewal expenditure in the short to medium term.
Asset renewal									
<i>Asset renewal compared to depreciation</i> [Asset renewal expenses / Asset depreciation] x100	28.41%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	This measure was retired in 2019/20.
Loans and borrowings									
<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	14.05%	10.44%	7.92%	5.58%	3.53%	1.74%	0.45%	0.00%	Council has over recent years repaid borrowings as they mature. Council has had sufficient cash inflows to achieve this. There will be a need to borrow to fund significant infrastructure investment in future years.

Financial Performance Indicators

For the year ended 30 June 2022

Dimension/indicator /measure	Results					Forecast			Material Variations
	2019	2020	2021	2022	2023	2024	2025	2026	
Loans and borrowings repayments compared to rates									
<i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	3.23%	2.89%	2.08%	1.89%	1.71%	1.54%	1.15%	0.43%	Council has over recent years repaid borrowings as they mature. Council has had sufficient cash inflows to achieve this. There will be a need to borrow to fund significant infrastructure investment in future years.
Obligations (cont.)									
Indebtedness									
<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	14.46%	15.40%	11.32%	12.29%	12.79%	9.76%	7.77%	7.61%	Council's Non Current Liabilities continue to remain stable and at a manageable levels.
Operating position									
Adjusted underlying result									
<i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	1.19%	-7.26%	19.33%	33.28%	40.09%	27.55%	25.67%	20.96%	Underlying surplus is and is forecasted to continue to be strong with growth in income forecasted to remain high due to development activity. Council has managed to absorb the challenges of COVID-19 pandemic and perform well financially.

Certification of 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.



Peter Leersen CPA
Chief Financial Officer
Dated: 3 October 2022
232 High Street, Melton VIC

In our opinion, the accompanying performance statement of the Melton City Council for the year ended 30 June 2022 presents fairly the results of the council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

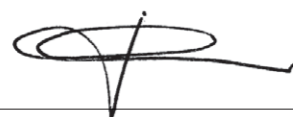
The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

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 the performance statement in their final form.



Cr Goran Kesic
Mayor
Dated: 3 October 2022
232 High Street, Melton VIC



Cr Lara Carli
Deputy Mayor
Dated: 3 October 2022
232 High Street, Melton VIC



Roslyn Wai
Chief Executive Officer
Dated: 3 October 2022
232 High Street, Melton VIC

Independent Auditor's report



Independent Auditor's Report

To the Councillors of Melton City Council

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

- description of municipality for the year ended 30 June 2022
- sustainable capacity indicators for the year ended 30 June 2022
- service performance indicators for the year ended 30 June 2022
- financial performance indicators for the year ended 30 June 2022
- other information and
- certification of the performance statement.

In my opinion, the performance statement of Melton City Council in respect of the year ended 30 June 2022 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.

Councillors' responsibilities for the performance statement The Councillors 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 Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Independent Auditor's report

Auditor's responsibilities for the audit of the performance statement

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

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

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



MELBOURNE
7 October 2022

Travis Derricott
as delegate for the Auditor-General of Victoria

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Content Overview

These financial statements are General Purpose Financial Statements and cover the consolidated operations for Melton City Council.

All figures presented in these financial statements are presented in Australian Currency.

These financial statements were authorised for issue by the Council on 26 September 2022. Council has the power to amend and reissue these financial statements.

Certification of Financial Statements

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



Peter Leersen CPA
Chief Financial Officer
 Dated: 3 October 2022
 232 High Street, Melton VIC

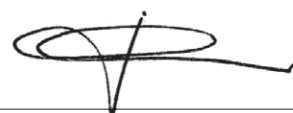
In our opinion, the accompanying financial statements present fairly the financial transactions of Melton City Council for the year ended 30 June 2022 and the financial position of the Council as at that date.

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

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



Cr Goran Kesic
Mayor
 Dated: 3 October 2022
 232 High Street, Melton VIC



Cr Lara Carli
Deputy Mayor
 Dated: 3 October 2022
 232 High Street, Melton VIC



Roslyn Wai
Chief Executive Officer
 Dated: 3 October 2022
 232 High Street, Melton VIC

Victorian Auditor-General's Office Audit Report



Independent Auditor's Report

To the Councillors of Melton City Council

Opinion I have audited the financial report of Melton City Council (the council) which comprises the:

- balance sheet as at 30 June 2022
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including significant accounting policies
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020* and applicable Australian Accounting Standards.

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

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the 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 financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Councillors' responsibilities for the financial report The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors 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.

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 Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Travis Derricott
as delegate for the Auditor-General of Victoria

MELBOURNE
7 October 2022

Understanding Council's Financial Report

For the year ended 30 June 2022

Introduction

Each year, individual Local Governments across Victoria are required to present a set of audited financial statements to their council and community.

What you will find in the Report

The financial report set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2022.

The format of the financial report is standard across all Victorian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by Local Government Victoria.

About the Certification of the Financial Statements

The financial statements must be certified by senior staff and Councillors as "presenting fairly" the Council's financial results for the year as well as Council's financial position, and are required to be adopted by Council - ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. Comprehensive Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

Includes other comprehensive income which primarily records changes in the fair values of Council's property, infrastructure, plant and equipment.

2. Balance Sheet

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

3. Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

4. Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

5. Statement of Capital Works

This statement details all amounts expended by Council on capital works.

About the Notes to the Financial Statements

The Notes to the financial statements provide greater detail and additional information on the five primary financial statements and together with the primary financial statements, make up the financial report.

About the Auditor's Reports

Council's financial statements are required to be audited by external accountants (that generally specialise in local government).

The auditor provides an audit reports which gives an opinion on whether the financial statements present fairly the Council's financial performance and position.

Who uses the Financial Report?

The financial report is a publicly available document and is used by (but not limited to) Councillors, residents and ratepayers, employees, suppliers, contractors, customers, Local Government Victoria, state and federal governments, and financiers including banks and other financial institutions.

The financial statements must be presented at a Council meeting no later than one month after submitting the annual report to the Minister.

Financial Statements

Comprehensive Income Statement

For the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Income			
Rates and charges	3.1	148,340	134,841
Statutory fees and fines	3.2	11,279	10,460
User fees	3.3	9,594	9,802
Grants - operating	3.4	38,505	33,733
Grants - capital	3.4	14,825	5,454
Contributions - monetary	3.5	74,089	33,000
Contributions - non monetary	3.5	178,308	239,280
Net gain on disposal of property, infrastructure, plant and equipment	3.6	12,635	11,592
Fair value increment on investment properties	6.3	1,475	–
Other income	3.7	6,733	5,866
Total income		495,783	484,028
Expenses			
Employee costs	4.1	63,872	58,590
Materials and services	4.2	88,169	87,825
Depreciation	4.3	44,514	44,415
Amortisation - Intangible assets	4.4	327	327
Amortisation - Right of use assets	4.5	674	350
Bad and doubtful debts	4.6	295	1,182
Borrowing costs	4.7	407	494
Finance Costs - Leases	4.8	32	25
Revaluation decrement of IPP&E	6.2	6,078	–
Fair value decrement on investment properties	6.3	–	200
Total expenses		204,368	193,408
Surplus/(deficit) for the year		291,415	290,620
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.2	133,225	21,756
Total other comprehensive income		133,225	21,756
Total comprehensive result		424,640	312,376

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

Balance Sheet

For the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Assets			
Current assets			
Cash and cash equivalents	5.1	17,204	75,460
Non-current assets classified as "held for sale"	6.1	11	674
Trade and other receivables	5.1	21,132	22,806
Other financial assets	5.1	288,510	292,719
Inventories	5.2	38	28
Other assets	5.2	28,643	16,931
Total current assets		355,538	408,618
Non-current assets			
Other financial assets	5.1	181,977	–
Inventories	5.2	21	65
Property, infrastructure, plant and equipment	6.2	3,075,718	2,771,558
Investment property	6.3	8,450	6,975
Intangible assets	5.2	2,377	2,704
Right-of-use assets	5.8	813	1,136
Total non-current assets		3,269,356	2,782,438
Total assets		3,624,894	3,191,056
Liabilities			
Current liabilities			
Trade and other payables	5.3	48,607	51,744
Trust funds and deposits	5.3	24,192	18,055
Unearned income/revenue	5.3	25,975	22,886
Provisions	5.5	12,784	13,084
Interest-bearing liabilities	5.4	2,502	2,402
Lease liabilities	5.8(b)	117	640
Total current liabilities		114,177	108,811
Non-current liabilities			
Trust funds and deposits	5.3	15,422	9,238
Provisions	5.5	1,451	1,503
Interest-bearing liabilities	5.4	5,770	8,272
Lease liabilities	5.8(b)	710	508
Total non-current liabilities		23,353	19,521
Total liabilities		137,530	128,332
Net assets		3,487,364	3,062,724
Equity			
Accumulated surplus		1,989,825	1,847,702
Reserves	9.1	1,497,539	1,215,022
Total Equity		3,487,364	3,062,724

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

Statement of Changes in Equity

For the year ended 30 June 2022

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2022					
Balance at beginning of the financial year		3,062,724	1,847,702	953,645	261,377
Surplus/(deficit) for the year		291,415	291,415	–	–
Other comprehensive income					
Net asset revaluation increment/(decrement)		133,225	–	133,225	–
Other comprehensive income		133,225	–	133,225	–
Total comprehensive income		424,640	291,415	133,225	–
Transfers to other reserves	9.1	–	48,646	–	(48,646)
Transfers from other reserves	9.1	–	(197,938)	–	197,938
Balance at end of the financial year		3,487,364	1,989,825	1,086,870	410,669
2021					
Balance at beginning of the financial year		2,750,348	1,584,786	931,889	233,673
Surplus/(deficit) for the year		290,620	290,620	–	–
Other comprehensive income					
Net asset revaluation increment/(decrement)		21,756	–	21,756	–
Other comprehensive income		21,756	–	21,756	–
Total comprehensive income		312,376	290,620	21,756	–
Transfers to other reserves	9.1	–	91,927	–	(91,927)
Transfers from other reserves	9.1	–	(119,631)	–	119,631
Balance at end of the financial year		3,062,724	1,847,702	953,645	261,377

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 2022

	2022	2021
	Inflows/ (Outflows) \$ '000	Inflows/ (Outflows) \$ '000
Notes		
Cash flows from operating activities		
Rates and charges	147,398	134,733
Statutory fees and fines	11,279	11,090
User fees	9,594	9,802
Grants - operating	31,564	38,396
Grants - capital	8,433	17,098
Contributions - monetary	74,089	33,000
Interest received	2,563	2,125
Trust funds and deposits taken	12,321	9,102
Other receipts	(84)	23,210
Net GST refund/(payment)	12,465	17,564
Employee costs	(63,919)	(57,517)
Materials and services	(84,908)	(83,706)
Other payments	(10,248)	(4,280)
Net cash provided by/(used in) operating activities	150,547	150,617
	9.2	
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	(53,189)	(58,215)
Proceeds from sale of property, infrastructure, plant and equipment	24,192	27,966
Payments for investments	(176,293)	(188,585)
Net cash provided by/(used in) investing activities	(205,290)	(218,834)
	6.2	
Cash flows from financing activities		
Finance costs	(407)	(494)
Repayment of borrowings	(2,402)	(2,306)
Interest paid - lease liability	(32)	(25)
Repayment of lease liabilities	(672)	(364)
Net cash flow provided by/(used in) financing activities	(3,513)	(3,189)
Net Increase (decrease) in cash and cash equivalents		
	(58,256)	(71,406)
Cash and cash equivalents at the beginning of the financial year	75,460	146,866
Cash and cash equivalents at the end of the financial year	17,204	75,460
Financing arrangements	5.6 10,272	12,674
Restrictions on cash assets	5.1 279,297	195,757

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 2022

	2022	2021
	\$ '000	\$ '000
Property		
Land	-	-
Total land	-	-
Buildings	15,208	31,116
Total buildings	15,208	31,116
Total property	15,208	31,116
Plant and equipment		
Plant, machinery and equipment	-	26
Fixtures, fittings and furniture	102	37
Computers and telecommunications	94	198
Library books	475	493
Total plant and equipment	671	754
Infrastructure		
Roads	15,763	9,322
Bridges	428	429
Footpaths and cycleways	1,472	1,211
Drainage	470	298
Recreational, leisure and community facilities	13,683	14,151
Off street car parks	1,422	-
Public Art	179	-
Kerb & Channel	163	-
Traffic Management Devices	576	-
Other infrastructure	1,308	933
Total infrastructure	35,464	26,344
Total capital works expenditure	51,343	58,214
Represented by:		
New asset expenditure	24,298	38,540
Asset renewal expenditure	13,613	6,942
Asset expansion expenditure	6,391	2,966
Asset upgrade expenditure	7,041	9,766
Non capitalised expenditure	-	-
Total capital works expenditure	51,343	58,214

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

Annual Financial Report

For the year ended 30 June 2022

Note 1. Overview

Introduction

The Melton City Council was established by an Order of the Governor in Council on 15 December 1994 and is a body corporate.

The Council's main office is located at 232 High Street, Melton.

Statement of compliance

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

Significant accounting policies

(a) Basis of accounting

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- 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)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable (refer to Note 8.2)
- 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.

(b) Impact of Covid-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. The state of disaster concluded on 28 October 2020 and the state of emergency on 15 December 2021. While the impacts of the pandemic have abated somewhat throughout the 2021-2022 financial year, the pandemic continued to impact on Council's operations.

Council is charged with the ongoing delivery of community services as well as renewing and constructing new infrastructure for our growing community. The ongoing pandemic event and staged restrictions have presented unprecedented challenges which Council continues to navigate.

During the periods of lock-down, Council continued to maintain the existing workforce. All employees have access to the Employee Assistance Program, whereby counselling services and independent support can be obtained at no charge. Council continues to support employees through the restrictions.

Annual Financial Report

For the year ended 30 June 2022

Note 1. Overview (continued)

Council has maintained a healthy working capital position with a significant amount of cash and financial assets. Cash flow from rates instalments have remained strong, improving over the financial year.

Council's underlying financial performance was favourable to budget and Council has noted the following significant impacts on its financial operations:

- Additional revenue – Council has recognised as income several grants which have been made available to facilitate the communities response to Covid-19. The most significant of these grants include Covid-19 Working for Victoria, CALD Communities Taskforce, and COVIDSafe Outdoor Activation.
- Revenue reductions – Property hire of Council's leisure centre and recreation facilities has been impacted due to lockdowns and a drop in service demand attributable to Covid-19. Further, several Council Festivals & Events did not go ahead due to Covid-19 resulting in lower sponsorship income.
- Revenue foregone – Interest on rates and charges has been lower due to penalty interest not being charged during Covid-19.
- Additional costs – Expenditure was incurred in meeting the service obligations of grants associated with Council's response to Covid-19, listed above. This expenditure offsets any benefit received from additional grant revenues. Further, despite an overall expenditure underspend relative to the adopted budget, some services within Council observed price growth which was above expectation, particularly in materials and goods, and this was attributable to the impact of Covid-19 on manufacturing and the supply chain.

Council has not identified any subsequent events that may impact the Council's ability to continue as a going concern and has determined that the going concern assumption remains the appropriate basis to prepare Council's financial report.

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Notes to the Financial Statements

For the year ended 30 June 2022

Note 2.1. Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$250,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.1 Income and expenditure					
Income					
Rates and charges	146,436	148,340	1,904	1%	1
Statutory fees and fines	9,924	11,279	1,355	14%	2
User fees	11,049	9,594	(1,455)	(13)%	3
Grants - operating	32,290	38,505	6,215	19%	4
Grants - capital	9,720	14,825	5,105	53%	5
Contributions - monetary	96,942	74,089	(22,853)	(24)%	6
Contributions - non monetary	163,601	178,308	14,707	9%	6
Net gain on disposal of property, infrastructure, plant and equipment	12,415	12,635	220	2%	7
Fair value increment on investment properties	-	1,475	1,475	-	8
Other income	7,194	6,733	(461)	(6)%	9
Total income	489,571	495,783	6,212	1%	
Expenses					
Employee costs	69,316	63,872	5,444	8%	10
Materials and services	93,965	88,169	5,796	6%	11
Depreciation	45,078	44,514	564	1%	12
Amortisation - intangible assets	327	327	-	0%	
Amortisation - right of use assets	676	674	2	0%	
Bad and doubtful debts	440	295	145	33%	13
Borrowing costs	646	407	239	37%	14
Finance costs - leases	32	32	-	0%	
Revaluation decrement of IPP&E	-	6,078	(6,078)	-	15
Total expenses	210,480	204,368	6,112	3%	
Surplus/(deficit) for the year	279,091	291,415	12,324	4%	

Notes to the Financial Statements

For the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Explanation
1.	Favourable variance for the year is attributable to supplementary rates received being higher than budgeted due to a higher number of properties titled than expected.
2.	The favourable variance to budget for Statutory Fees & Fines is primarily due to higher than budgeted Permit Fees associated with the increase in new development, building and subdivision activities across Council. These favourable variances were partly offset by lower than budgeted debt collection court recoveries due to Council successfully adopting a new approach to debt recovery resulting in comparable arrears without the need to go to court. These are partly offset by lower associated expenditure such as legal fees.
3.	The unfavourable variance to budget for User Fees is due to the below listed factors: <ul style="list-style-type: none"> Reduction in rental and lease income relating to community facilities. Lower than budgeted client fees relating to community hubs and centres, and care services.
4.	In June 2022 the Commonwealth Government brought forward the payment of 75% of the estimated aggregate 2022/23 Financial Assistance Grants allocation to Victorian Councils. The 75% was the primary contributor to \$6.04m variance. The remainder is the net amount of: <ul style="list-style-type: none"> Unbudgeted grants were received, such as those for CALD Communities Taskforce and COVIDSafe Outdoor Activation. Partly offset by budgeted grant funding which was unable to be recognised as income in the reporting period due to delays in meeting performance obligations.
5.	The favourable variance to budget was due to completion of several projects which were carried forward from the previous financial year. These projects had grant funding which had been received in previous financial years and had been held on the balance sheet until performance obligations of the grants were met and could be recognised as income. The most significant of these projects include: <ul style="list-style-type: none"> Mt Atkinson East Community Hub Renewal Program - Sealed Roads Car Park Upgrades <p>These favourable variances were partly offset by the non-receipt and non-recognition of capital grants, the most significant of which included:</p> <ul style="list-style-type: none"> Road Safety Project - Creamery Road, Toolern Vale Unsealed Car Parks Upgrade – Various Renewal of Synthetic Playing Surfaces
6.	In aggregate, Developer Contributions received during the year were lower than budget due to delays in the completion of new developments which are required for income recognition. At 30 June 2022 there were \$20m of contributions receipted which were not yet recognised as income and are anticipated to be recognised in the following year. While total contributions were lower than budgeted on aggregate, the contribution split relative to budget has seen Council receive greater than budgeted Non-Monetary Contributions (i.e. gifted assets), and lower than budgeted Monetary Contributions.
7.	Higher than anticipated land sales volume within the Atherstone development is the main contributor to the favourable variance. This is partly offset by unbudgeted disposal of various infrastructure assets.
8.	Unbudgeted increase in the Fair Value of Council's investment property had occurred in 2021/22. These included Melton Country Club and Melton Valley Golf Club. The impact on the economy and property market is evolving but the situation remains dynamic in the post Covid-19 environment.
9.	The unfavourable variance in Other Income is attributable to interest on investments providing lower returns than budgeted due to a lower than anticipated cash rate, and Council Festivals not going ahead due to Covid-19 resulting in lower sponsorship income. This is partly offset by unbudgeted recoveries income relating mostly to Traffic Management costs associated with drive through Covid-19 vaccinations at Bunnings which has been invoiced to DHHS.
10.	Employee costs are favourable to budget due to unfilled vacancies across Council and Covid-19 impacting demand for services. Council has been agile in managing resources due to variability in service demand, particularly across the Community Services Directorate. This is partly offset by the costs of contract labour required to fill some of these vacant roles which forms part of Materials and Services, however on a net basis, Council did not exceed budget in contract labour to backfill operations.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

- These favourable variances to budget are attributable to:
 - Restructure of the Information Technology (IT) business unit in which Council resourcing of contract labour (agency) was converted to new vacant positions to be filled by council employees. The transition resulted in some staff (contract labour) capacity loss contributing to the underspend in contract labour while not exceeding employee costs budget. The net reduction in labour capacity resulting from the IT restructure led to delays in project delivery, which led to lower than budgeted expenditure in IT project implementation costs.
 - Festival & Events such as the Flavour Fest and Djerriwarrh Festival which have not occurred in 2021/22 due to Covid restrictions. The event cancellations have led to underspends which are partly offset by non-receipt sponsorship revenues for the events.
 - Melton Town Centre Projects have experienced delays with procurement and sourcing contractors within a constrained market environment resulting in underspends.
 - Non-essential Programmed Maintenance of buildings was on hold for a period of time while management reviewed status of panel contract and frequency of servicing, and lower maintenance of Recreation facilities was required associated with lower facility use due to Covid-19.

These favourable variances were partly offset by:

 - Overspends associated with unbudgeted operating grant funding, some of which relates to unbudgeted grant funds received in 2021/22 for which Council is undertaking required delivery in the current year.
 - Parks and Roads major contract expenditure was higher than anticipated due to higher than budgeted price input variables of consumer price index (CPI) and higher than expended asset handed overs (Growth).
 - Delays in realising savings in mobile phone costs as the continued impact of Covid-19 saw a staff continue to work from home.
- Depreciation expense was lower than budget because of delays in the completion of capital works, partly offset by higher value of assets contributed by developers.
- Lower than anticipated Bad and Doubtful Debts are as a result of better debt recovery in general debtors due to improving economic conditions.
- New borrowings were budgeted as funding source for capital works programs. Council has not had a need to draw on new borrowings in 2021/22.
- Loss on revaluation of traffic management assets.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.2 Capital works					
Property					
Land	10,491	–	(10,491)	(100)%	1
Total land	10,491	–	(10,491)	(100)%	
Buildings	39,655	15,208	(24,447)	(62)%	2
Total buildings	39,655	15,208	(24,447)	(62)%	
Total property	50,146	15,208	(34,938)	(70)%	
Plant and equipment					
Fixtures, fittings and furniture	122	102	(20)	(16)%	3
Computers and telecommunications	594	94	(500)	(84)%	4
Library books	450	475	25	6%	
Total plant and equipment	1,166	671	(495)	(42)%	
Infrastructure					
Roads	70,268	15,763	(54,505)	(78)%	5
Bridges	4,218	428	(3,790)	(90)%	6
Footpaths and cycleways	2,560	1,472	(1,088)	(43)%	7
Drainage	769	470	(299)	(39)%	8
Recreational, leisure and community facilities	17,498	13,683	(3,815)	(22)%	9
Off street car parks	2,702	1,422	(1,280)	(47)%	10
Public Art	214	179	(35)	(16)%	11
Kerb & Channel	123	163	40	33%	12
Traffic Management Devices	1,461	576	(885)	(61)%	13
Other infrastructure	2,440	1,308	(1,132)	(46)%	14
Total infrastructure	102,253	35,464	(66,789)	(65)%	
Total capital works expenditure	153,565	51,343	(102,222)	(67)%	
Represented by:					
New asset expenditure	63,316	24,298	(39,018)	(62)%	
Asset renewal expenditure	17,076	13,613	(3,463)	(20)%	
Asset expansion expenditure	41,949	6,391	(35,558)	(85)%	
Asset upgrade expenditure	36,572	7,041	(29,531)	(81)%	
Non capitalised expenditure	(5,348)	–	5,348	(100)%	
Total capital works expenditure	153,565	51,343	(102,222)	(67)%	

Notes to the Financial Statements

For the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

Variance Explanation	Ref
1. Budgeted purchases of land as part of Public Open Space Compensation have not occurred and are expected to be acquired at the end of second quarter 2022/23. Funds for the planned land purchase for Plumpton Aquatic & Leisure Centre has been carried forward to reserve for future land purchase.	
2. Under expenditure compared to budget was due to the following projects not completing the full scope of budgeted works and being delayed until 2022/23: <ul style="list-style-type: none"> Mt Atkinson East Community Centre - Project is in the Delivery Stage. Funds were carried forward to complete the project in 2022/2023. Melton Recycling Facility Expansion (stage 2) - Project is in the Delivery Stage. Delays have occurred due to land availability. Funds were carried forward to complete the project after the delay has been resolved. Bridge Road Community Hub - Program is in the Planning Stage. Funds carried forward to complete works in 2022/23. Project has been delayed due to staff resourcing issues needed to finalise the Master Plan. Melton Recreation Reserve Pavilion - Project is in the Planning Stage. Funds were carried forward to commence the Delivery Stage in 2022/23. The project has been delayed due to land ownership issues. Cobblebank Indoor Stadium - Project is complete. Funds carried forward to 2022/23 for landscape maintenance. Amounts not carried forward are realised savings. Partly offsetting the underspend were: <ul style="list-style-type: none"> Rockbank Murray Rd Children's & Community Centre - Council awarded project during the year hence was unbudgeted. Project is in the Delivery Stage. Western Region Emergency Network Warehouse - Unexpected costs are attributable to latent condition variations. Project is now complete. 	
3. Furniture and fittings purchases realised savings relative to budget due to lower use as a significant amount of staff worked from home throughout the year.	
4. The favourable variance to budget is due to much of the Annual Computer Replacement Project being brought forward in 2019/20 to afford staff the flexibility to work remotely during Covid-19 restrictions, hence there was less need for the funds in 2021/22, as was also the case last year in 2020/21.	
5. The underspend is attributable to the following projects: <ul style="list-style-type: none"> Projects which have taken longer than expected due to complexity; are still in the Planning Stage, and have had Funds carried forward to 2022/23 to complete projects in 2022/23: <ul style="list-style-type: none"> Road Construction - Bridge Road, Cobblebank - Project is back to planning phase after issues during initial tender process. Taylor's Road Intersection upgrades and Duplication from City Vista Court to Westwood Drive. Road Urbanisation; Bulmans Road- Melton West. Signalised Intersections at Caroline Springs Blvd/Rockbank Middle Rd; Taylor's Road/Sinclairs Road; Taylor's Road/Plumpton Road; Brooklyn/Station Road; and Caroline Springs Boulevard/The Crossing. Projects removed and recategorised out of the Capital Program as they relate to developer works amounting to \$13.2m, these projects include: <ul style="list-style-type: none"> Intersection - Greigs Road and Mt Atkinson Road Greigs Road-Norh South Connector Road Intersection - Hopkins Road and Neale Road Alfred Road, Cobblebank Road Construction (Contribution) Intersection - North South Local Access Street Partly offsetting the underspend was an unbudgeted project for Toolern Vale Roads - Design. Forecast has been increased to satisfy project scope that has been agreed with Council. This project is now complete.	
6. Bridgeworks expenditure were less than anticipated due to the following projects: <ul style="list-style-type: none"> Pedestrian Bridge, Illawong to Isabella - Project is in the Planning Stage. Project part funded by Melton Council. Design is currently being undertaken by Brimbank Council and has been delayed due to lack of funds allocated to the project by Brimbank. Surplus funds have been transferred to the reserve until design is completed by Brimbank. Sinclairs Road, Deanside - Bridge Construction - Project is in the Planning Stage. Funds were carried forward to 2022/23 and to reserve as project will not commence until 2023/24. The profiling over several financial years did not take into account the complexity of the project. 	
7. Under expenditure compared to budget was mostly due to the following projects not completing the full scope of budgeted works and being delayed until 2022/23. All these projects are in Delivery Stage: <ul style="list-style-type: none"> Shared Path Construction Program New Footpaths Construction Program Footpath Renewal Program 	

Notes to the Financial Statements

For the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

8. Water Sensitive Urban Design (WSUD) has completed its annual program under budget while delivery of the Drainage infrastructure programs has been delayed due to the impacts of Covid-19.
9. Under expenditure in Recreational, Leisure and Community facilities relate to the following projects:
 - Diggers Rest Community Pavilion and Oval – Project is in the Delivery Stage. Project delayed due to latent conditions and funds will be carried forward to complete project in 2022/23.
 - Parks Program – Project is complete and came in under budget amount, with the underspend representing realised savings.
 - MacPherson Park Stage 2 - Project is complete and came in under budget amount, with the underspend representing realised savings.
 - Renewal Program (Open Space) Tennis/Netball Courts - Program is in the Planning Stage. Funds carried forward to 2022/23.
 - Banchory Green in Banchory Park Rejuvenation - Program is in the Delivery Stage. Funds carried forward to complete works in 2022/23.
 The under expenditure is partly offset by the following projects:
 - Synthetic Playing Surfaces – Funds overspent from post budget capital carry forward. Project is complete and within funds made available.
 - Female Change Room Upgrade Ian Cowie and Burnside - Project is complete and within funds made available from budget classified under buildings. Carry forward is for landscaping establishment.
10. Under expenditure compared to budget was mostly due to projects not completing the full scope of budgeted works and being delayed until 2022/23. All these projects are in Delivery Stage. Macpherson Park has had some of its underspend in carparks repurposed to other aspects of the project.
11. Public Art Projects are complete with realised savings.
12. Kerb & Channel project is complete. Overspend due to constrained market conditions causing price escalation.
13. Project is in the Planning Stage. Funds carried forward to complete the project in 2022/23. Amounts not carried forward are realised savings.
14. Other Infrastructure is underspent due to the Silverdale Estate Sound Walls project being put on hold. These funds are being carried forward to reserve and are earmarked as a contribution to the project pending decisions from VicRoads to proceed with construction.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 2.2. Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

CEO and governance

The office of the CEO incorporates Legal Services and Governance Services.

Corporate services

The Corporate Services directorate incorporates the Finance, Information Technology, Engagement & Advocacy, Capital Projects and People & Culture service units. The Corporate Services directorate provides internal support to Council Staff, and engages in advocacy on behalf of the municipality.

Community services

The Community Services directorate incorporates the Community Care, Families & Children, Community Planning, Recreation & Youth and Libraries service units. The Community Services directorate provides a range of services to people within our community, through provision of leisure and sporting infrastructure, libraries, care services for families, children, the elderly and those with disabilities.

Planning and Development

The Planning & Development directorate incorporates the Engineering Services, Operations, Planning Services, Compliance, City Design and Strategy & Environment and Waste Service units. The Planning & Development directorate provides planning, engineering, environmental health and building services to the community.

2.2.2 Summary of income, expenses, assets and capital expenses by program

Functions/activities	Income \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income \$ '000	Total assets \$ '000
2022					
CEO and governance	993	5,726	(4,733)	–	–
Corporate services	450,439	61,526	388,913	34,415	532,960
Community services	18,697	34,526	(15,829)	16,414	72,654
Planning and development	25,654	102,590	(76,936)	2,501	3,019,280
Total functions and activities	495,783	204,368	291,415	53,330	3,624,894
2021					
CEO and governance	1,592	5,314	(3,722)	–	–
Corporate services	436,752	77,616	359,136	16,441	416,017
Community services	15,817	31,236	(15,419)	13,972	69,373
Planning and development	29,867	79,242	(49,375)	8,775	2,707,091
Unattributed	–	–	–	–	(1,425)
Total functions and activities	484,028	193,408	290,620	39,188	3,191,056

Notes to the Financial Statements

For the year ended 30 June 2022

Note 3. Funding for the delivery of our services

	2022	2021
	\$ '000	\$ '000
3.1 Rates and charges		
Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and improvements.		
The valuation base used to calculate general rates for 2021/22 was \$40,543 million (2020/21: \$37,338 million).		
General rates	90,999	83,028
Municipal charge	10,711	9,770
Supplementary rates and rate adjustments	7,864	6,504
Interest on rates and charges	138	750
Commercial	6,289	6,293
Industrial	8,323	7,881
Rural	4,516	4,482
Garbage charge	19,500	16,133
Total rates and charges	148,340	134,841

The date of the general revaluation of land for rating purposes applied for rating purposes for the year commencing 1 July 2021 was 1 January 2021.

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

3.2 Statutory fees and fines

Infringements and costs	2,234	1,976
Court recoveries	74	88
Land information certificates	251	238
Permits	6,000	5,136
Property information requests	1,509	2,002
Other	1,211	1,020
Total statutory fees and fines	11,279	10,460

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022	2021
	\$ '000	\$ '000
3.3 User fees		
Aged and health services	367	345
Leisure centre and recreation	1,153	770
Child care/children's programs	474	647
Registration and other permits	581	630
Building services	861	903
Youth program fees	54	32
Subdivision fees	4,554	5,103
Other fees and charges	1,550	1,372
Total user fees	9,594	9,802
User fees by timing of revenue recognition		
User fees recognised over time	1,837	430
User fees recognised at a point in time	7,757	9,372
Total user fees	9,594	9,802

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.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	33,704	22,549
State funded grants	19,626	16,638
Total grants received	53,330	39,187
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grant	24,606	17,597
Family day care	1,184	1,534
Other	3,558	2,551
Recurrent - State Government		
Aged care	381	569
Libraries	994	960
Children's services	290	3,231
Community support and development	809	1,369
Community health	12	86
Youth services	99	414
Other community	75	215
Other	570	518
Total recurrent operating grants	32,578	29,044
Non-recurrent - Commonwealth Government		
Other	10	-
Non-recurrent - State Government		
Community health	-	69
Family and children	61	145
Children's services	-	496
Community support and development	1,353	440
Community safety	258	33
Environment	194	47
Family, youth and housing	630	136
Other	3,421	3,323
Total non-recurrent operating grants	5,927	4,689
Total operating grants	38,505	33,733

Notes to the Financial Statements

For the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	2,568	712
Roads	10	55
Car Park	1,063	-
Foot Paths	-	100
Recurrent - State Government		
Other	23	23
Total recurrent capital grants	3,664	890
Non-recurrent - Commonwealth Government		
Buildings	23	-
Other	682	-
Non-recurrent - State Government		
Buildings	3,369	1,698
Recreation	7,087	2,866
Total non-recurrent capital grants	11,161	4,564
Total capital grants	14,825	5,454
(c) Unspent grants received on condition that they be spent in a specific manner:		
Operating		
Balance at start of year	5,645	-
Received during the financial year and remained unspent at balance date	4,846	5,645
Received in prior years and spent during the financial year	(1,523)	-
Balance at year end	8,968	5,645
Capital		
Balance at start of year	16,811	-
Received during the financial year and remained unspent at balance date	5,957	16,811
Received in prior years and spent during the financial year	(7,598)	-
Balance at year end	15,170	16,811
Grant income is recognised at the point in time when the Council satisfies its performance obligations as specified in the underlying agreement.		
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	32,241	23,989
Specific purpose grants to acquire non-financial assets	6,264	9,744
Other specific purpose grants	14,825	5,454
	53,330	39,187

Notes to the Financial Statements

For the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.5 Contributions		
Monetary	74,089	33,000
Non-monetary	178,308	239,280
Total contributions	252,397	272,280
<i>Contributions of non monetary assets were received in relation to the following asset classes.</i>		
Land	54,640	55,310
Land under roads	13,211	30,784
Roads	34,909	58,239
Footpaths	13,975	17,613
Drainage	39,925	35,319
Recreation	2,005	4,762
Kerb and channel	15,098	20,738
Traffic management	2,690	4,758
Bridges	-	7,685
Car parks	1,855	4,072
Total non-monetary contributions	178,308	239,280

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

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

Land Held for Sale		
Proceeds of sale	23,781	25,876
Written down value of assets disposed	(7,424)	(9,058)
Total net gain/(loss) on disposal of land held for sale	16,357	16,818
Plant and equipment		
Proceeds of sale	411	2,090
Written down value of assets disposed	(228)	(1,216)
Total net gain/(loss) on disposal of plant and equipment	183	874
Infrastructure Assets		
Written down value of assets disposed	(3,905)	(6,100)
Total net gain/(loss) on disposal of Infrastructure Assets	(3,905)	(6,100)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	12,635	11,592

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.7 Other income		
Interest	2,539	1,928
Investment property rental	691	501
Festival sponsorship	6	6
Program revenue	337	292
Waste facility	2,014	2,331
Other	1,146	808
Total other income	6,733	5,866

Interest is recognised as it is earned.

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 4. The cost of delivering services

	2022	2021
	\$ '000	\$ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	55,338	51,775
WorkCover	1,416	1,033
Casual staff	861	516
Superannuation	5,282	4,663
Fringe benefits tax	56	70
Other	919	533
Total employee costs	63,872	58,590
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	120	93
	120	93
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	2,582	2,386
Employer contributions - other funds	2,580	2,184
	5,162	4,570
Total superannuation costs	5,282	4,663

Refer to Note 9.3. for further information relating to Council's superannuation obligations.

4.2 Materials and services

Contract payments	37,100	35,897
General maintenance	9,456	8,101
Utilities	6,849	6,971
Information technology	1,294	3,110
Insurance	1,627	1,696
Consultants	302	491
Garbage collection and disposal	5,548	3,591
Contract labour	4,312	8,651
Administrative support	7,298	7,498
Program expenses	5,035	4,832
Professional fees	4,003	2,679
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	59	57
Auditors' remuneration - internal	87	70
Contributions and donations	506	535
Councillors allowances	411	385
Transport and vehicle operations	679	280
Other	3,603	2,981
Total materials and services	88,169	87,825

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022	2021
	\$ '000	\$ '000
4.3 Depreciation		
Property		
Buildings - specialised	6,541	6,518
Buildings - non specialised	722	721
Total depreciation - property	7,263	7,239
Plant and equipment		
Plant machinery and equipment	181	737
Fixtures fittings and furniture	-	46
Computers and telecomms	377	434
Library books	230	194
Total depreciation - plant and equipment	788	1,411
Infrastructure		
Roads	12,261	11,502
Bridges	1,480	1,285
Footpaths and cycleways	4,081	3,743
Drainage	5,528	5,120
Recreational, leisure and community	5,671	5,420
Off street car parks	537	520
Kerb and channel	4,691	4,398
Traffic management	2,131	3,686
Other infrastructure	83	91
Total depreciation - infrastructure	36,463	35,765
Total depreciation	44,514	44,415

Refer to note 5.2(c), 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

4.4 Amortisation - Intangible assets

Intangible assets	327	327
Total Amortisation - Intangible assets	327	327

4.5 Amortisation - Right of use assets

Vehicles	402	146
Equipment	272	204
Total Amortisation - Right of use assets	674	350

Notes to the Financial Statements

For the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.6 Bad and doubtful debts		
Parking fine debtors	–	12
Other debtors	–	3
Infringements	295	1,167
Total bad and doubtful debts	295	1,182
Movement in provisions for doubtful debts - other debtors		
Balance at the beginning of the year	470	491
New provisions recognised during the year	36	341
Amounts already provided for and written off as uncollectible	(250)	(362)
Balance at end of year	256	470
Movement in provisions for doubtful debts - infringements		
Balance at the beginning of the year	4,128	2,968
New provisions recognised during the year	630	1,336
Amounts already provided for and written off as uncollectible	(129)	(176)
Balance at end of year	4,629	4,128

Provision for doubtful debt is recognised based on an expected credit loss model.

This model considers both historic and forward looking information in determining the level of impairment.

4.7 Borrowing costs

Interest - Borrowings	407	494
Total borrowing costs	407	494

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

4.8 Finance Costs - Leases

Interest - Lease Liabilities	32	25
Total finance costs	32	25

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position

	2022 \$ '000	2021 \$ '000
5.1 Financial assets		
(a) Cash and cash equivalents		
Current		
Cash on hand	7	8
Cash at bank	5,235	3,348
Term deposits	11,962	72,104
Total current cash and cash equivalents	17,204	75,460
(b) Other financial assets		
Current		
Term deposits - current	288,510	292,719
Total current other financial assets	288,510	292,719
Non-current		
Term deposits - non-current	181,977	–
Total non-current other financial assets	181,977	–
Total current financial assets	305,714	368,179
Total non-current financial assets	181,977	–
External restrictions		
Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
Trust funds and deposits	5.3 39,614	27,293
Reserves	9.1(b) 238,949	167,921
Fire services levy	5.3 734	543
Total restricted funds	279,297	195,757
Total unrestricted cash and cash equivalents	(262,093)	(120,297)
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
Cash held to fund carried forward capital works	50,179	50,569
Total funds subject to intended allocations	50,179	50,569

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 three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022	2021
	\$ '000	\$ '000
(c) Trade & Other Receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	12,412	11,470
Infringement debtors	5,945	5,125
<i>Non-statutory receivables</i>		
Accrued interest	1,376	19
Other debtors	6,284	10,790
<i>Provisions for doubtful debts</i>		
Provision for doubtful debts - other debtors	(256)	(470)
Provision for doubtful debts - infringements	(4,629)	(4,128)
Total current trade and other receivables	21,132	22,806
Total trade and other receivables	21,132	22,806

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

	2022	2021
	\$ '000	\$ '000
(d) Ageing of receivables		
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	5,320	7,957
Past due by up to 30 days	1,588	1,833
Past due between 31 and 180 days	344	239
Past due between 181 and 365 days	408	315
Total trade and other receivables	7,660	10,344

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$256,100 (2021: \$470,093) were impaired. The amount of the provision raised against these debtors was \$256,100 (2021: \$470,093). They individually have been impaired as a result of their doubtful collection.

Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Past due between 181 and 365 days	256	470
Total trade and other receivables	256	470

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022	2021
	\$ '000	\$ '000
5.2 Non-financial assets		
(a) Inventories		
Current		
Land for interment purposes at cost	38	28
Total current inventories	38	28
Non-Current		
Land for interment purposes at cost	21	65
Total non-current inventories	21	65

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

Current		
Prepayments	462	295
Accrued income	28,181	16,636
Total current other assets	28,643	16,931

(c) Intangible assets

Non-exclusive licences - Caroline Springs College Creekside Campus	142	216
Non-exclusive licences - Springside Children's and Community Centre	840	938
Non-exclusive licences - Kororoit Creek Early Learning Centre	1,395	1,550
Total intangible assets	2,377	2,704

The Department of Education and Early Childhood Development and the Caroline Springs College have granted non-exclusive licences to the Melton City Council to use the Creekside facility. Amortisation of the licence is expensed over the term of the licence until 30 June 2026. The Department of Education and Early Childhood Development has granted non-exclusive licences to the Melton City Council to use the Springside and Kororoit Creek facilities. Amortisation of the licence is expensed over the term of the licence until 30 June 2029 (Springside) and 30 June 2031 (Kororoit Creek).

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	Non-exclusive licences			Total \$ '000
	Caroline Springs College Creekside Campus \$ '000	Springside Children's and Community Centre \$ '000	Kororoit Creek Early Learning Centre \$ '000	
Gross Carrying Amount				
Balance at 1 July 2021	1,478	1,962	3,100	6,540
Balance at 30 June 2022	1,478	1,962	3,100	6,540
Accumulated amortisation and impairment				
Balance at 1 July 2021	1,262	1,024	1,550	3,836
Amortisation expense	74	98	155	327
Balance at 30 June 2022	1,336	1,122	1,705	4,163
Net book value at 30 June 2021	216	938	1,550	2,704
Net book value at 30 June 2022	142	840	1,395	2,377

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.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.3 Payables, trust funds and deposits and unearned income/revenue		
(a) Trade and other payables		
Current		
<i>Statutory payables</i>		
Trade payables	28,788	43,482
Accrued expenses	19,085	7,719
Fire services levy	734	543
Total current trade and other payables	48,607	51,744
(b) Trust funds and deposits		
Current		
Refundable deposits	24,078	17,941
Construction retention monies	114	114
Total current trust funds and deposits	24,192	18,055
Non-current		
Refundable deposits	15,282	9,096
Other refundable deposits	140	142
Total non-current trust funds and deposits	15,422	9,238
(c) Unearned income/revenue		
Current		
Grants received in advance:		
Grants received in advance - operating	8,968	5,645
Grants received in advance - capital	15,170	16,811
Total grants received in advance	24,138	22,456
User fees received in advance:		
Income received in advance - contracts with customers	1,837	430
Total user fees received in advance	1,837	430
Total unearned income/revenue	25,975	22,886

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in Council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Fire 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.

Refundable deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

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.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.4 Interest-bearing liabilities		
Current		
Borrowings - secured	2,502	2,402
	<u>2,502</u>	<u>2,402</u>
Non-current		
Borrowings - secured	5,770	8,272
	<u>5,770</u>	<u>8,272</u>
Total	<u>8,272</u>	<u>10,674</u>
Borrowings are secured by way of mortgages over the general rates of the Council.		
a) The maturity profile for Council's borrowings is:		
Not later than one year	2,502	2,402
Later than one year and not later than five years	5,770	8,272
	<u>8,272</u>	<u>10,674</u>

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

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

	Employee provisions \$ '000	Total \$ '000
5.5 Provisions		
2022		
Balance at the beginning of the financial year	14,588	14,588
Additional provisions	924	924
Amounts used	(1,277)	(1,277)
Balance at the end of the financial year	<u>14,235</u>	<u>14,235</u>
2021		
Balance at the beginning of the financial year	13,515	13,515
Additional provisions	4,808	4,808
Amounts used	(3,735)	(3,735)
Balance at the end of the financial year	<u>14,588</u>	<u>14,588</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	3,705	3,658
Long service leave	885	927
	<u>4,590</u>	<u>4,585</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,791	1,656
Long service leave	6,403	6,843
	<u>8,194</u>	<u>8,499</u>
Total current employee provisions	<u>12,784</u>	<u>13,084</u>
Non-Current		
Long service leave	1,451	1,503
Total Non-Current Employee Provisions	<u>1,451</u>	<u>1,503</u>
Aggregate Carrying Amount of Employee Provisions:		
Current	12,784	13,084
Non-current	1,451	1,503
Total Aggregate Carrying Amount of Employee Provisions	<u>14,235</u>	<u>14,587</u>

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 Council does not expect to wholly settle within 12 months.

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:

- discount rate	3.69%	1.49%
- index rate	3.85%	2.95%

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.6 Financing arrangements		
Council has the following funding arrangements in place as at 30 June 2022.		
Bank overdraft	1,800	1,800
Credit card facilities	200	200
Other facilities	8,272	10,674
Total Facilities	10,272	12,674
Used facilities	8,338	10,745
Unused facilities	1,934	1,929

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
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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.

2022

Operating

Recycling facility operations	4,800	4,800	–	–	9,600
Garbage and recycling collection	10,150	8,000	17,500	–	35,650
Health/cleaning services	2,294	2,500	2,707	–	7,501
Parks maintenance services	13,663	13,729	41,582	13,993	82,967
Road maintenance	7,803	7,985	21,656	6,903	44,347
IT services	4,958	4,666	1,996	545	12,165
Recreation/Leisure services	59	70	130	–	259
Total	43,727	41,750	85,571	21,441	192,489

Capital

Buildings	16,878	3,532	32	–	20,442
Roads	5,639	–	–	–	5,639
Recreational	4,324	412	–	–	4,736
Total	26,841	3,944	32	–	30,817

2021

Operating

Recycling facility operations	4,800	–	–	–	4,800
Garbage and recycling collection	10,400	11,100	28,000	–	49,500
Facility maintenance	544	–	–	–	544
Health/cleaning services	1,590	–	–	–	1,590
Parks maintenance services	5,386	–	–	–	5,386
Road maintenance	6,442	1,400	1,500	–	9,342
IT services	3,670	3,415	3,415	–	10,500
Recreation/Leisure services	153	–	–	–	153
Total	32,985	15,915	32,915	–	81,815

Capital

Buildings	15,317	34,475	2,114	14	51,920
Roads	765	370	10	20	1,165
Recreational	2,415	25	25	–	2,465
Other	535	535	535	–	1,605
Total	19,032	35,405	2,684	34	57,155

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(b) Operating lease receivables		
Operating lease receivables		
The Council has entered into commercial property leases on its investment property, consisting of surplus freehold buildings. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 5 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:		
Not later than one year	932	1,091
Later than one year and not later than five years	3,892	3,201
	<u>4,824</u>	<u>4,292</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

5.8 Leases

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

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

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

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

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

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

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

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

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

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

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

(a) Right-of-Use Assets

	Vehicles \$ '000	Equipment \$ '000	Total \$ '000
2022			
Balance at 1 July	727	409	1,136
Additions	351	–	351
Amortisation charge	(402)	(272)	(674)
Balance at 30 June	<u>676</u>	<u>137</u>	<u>813</u>
2021			
Balance at 1 July	–	613	613
Additions	873	–	873
Amortisation charge	(146)	(204)	(350)
Balance at 30 June	<u>727</u>	<u>409</u>	<u>1,136</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
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(b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

Less than one year	472	721
One to five years	397	559
Total undiscounted lease liabilities as at 30 June:	869	1,280

Lease liabilities included in the Balance Sheet at 30 June:

Current	117	640
Non-current	710	508
Total lease liabilities	827	1,148

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.

Council had no short-term leases or leases of low value assets during the financial year.

Note 6. Assets we manage

	2022 \$ '000	2021 \$ '000
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6.1 Non-current assets classified as "held for sale"

Current

Fair value of land	11	674
Total non current assets classified as held for sale	11	674

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment

	Carrying amount 30 June 2021 \$ '000	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Depreciation \$ '000	Disposal \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2022 \$ '000
Property	764,131	1,887	67,851	131,756	(7,263)	(806)	-	25,162	982,718
Plant and equipment	2,273	648	-	-	(788)	(228)	-	-	1,905
Work in progress	63,446	45,865	-	-	-	-	(2,401)	(26,523)	80,387
Infrastructure	1,941,708	3,201	110,457	(4,609)	(36,463)	(3,586)	-	-	2,010,708
Total	2,771,558	51,601	178,308	127,147	(44,514)	(4,620)	(2,401)	(1,361)	3,075,718
					Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property					26,207	13,321	(116)	(31,099)	8,313
Infrastructure					37,239	32,544	(2,285)	4,574	72,072
Total					63,446	45,865	(2,401)	(26,525)	80,385

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Land specialised \$ '000	Land non specialised \$ '000	Land under roads \$ '000	Total land and land improvements \$ '000	Buildings specialised \$ '000	Buildings non specialised \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total work in progress \$ '000	Total property \$ '000
Property										
At fair value 1 July 2021	375,753	90,546	117,040	583,339	262,875	30,669	293,544	26,207	26,207	903,090
Accumulated depreciation at 1 July 2021	-	-	-	-	(101,324)	(11,428)	(112,752)	-	-	(112,752)
Carrying amount - 1 July 2021	375,753	90,546	117,040	583,339	161,551	19,241	180,792	26,207	26,207	790,338
Movements in fair value										
Additions	-	-	-	-	1,786	101	1,887	13,321	13,321	15,208
Contributions	54,640	-	13,211	67,851	-	-	-	-	-	67,851
Revaluation	123,218	8,538	-	131,756	(640)	-	(640)	-	-	131,756
Disposal	-	-	-	-	-	-	-	-	-	(640)
Write-off	-	-	-	-	-	-	-	(116)	(116)	(116)
Transfers	(4,163)	-	-	(4,163)	29,325	-	29,325	(31,099)	(31,099)	(5,937)
Total movements in fair value	173,695	8,538	13,211	195,444	30,471	101	30,572	(17,894)	(17,894)	208,122
Movements in accumulated depreciation										
Depreciation and amortisation	-	-	-	-	(6,541)	(722)	(7,263)	-	-	(7,263)
Accumulated depreciation of disposals	-	-	-	-	(166)	-	(166)	-	-	(166)
Total movements in accumulated depreciation	-	-	-	-	(6,707)	(722)	(7,429)	-	-	(7,429)
At fair value 30 June 2022	557,986	90,546	130,251	778,783	293,346	30,770	324,116	8,313	8,313	1,111,212
Accumulated depreciation at 30 June 2022	-	-	-	-	(108,031)	(12,150)	(120,181)	-	-	(120,181)
Carrying amount - 30 June 2022	557,986	90,546	130,251	778,783	185,315	18,620	203,935	8,313	8,313	991,031

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecommunications \$ '000	Library books \$ '000	Total plant and equipment \$ '000
Plant and Equipment					
At fair value 1 July 2021	2,142	800	7,065	1,882	11,889
Accumulated depreciation at 1 July 2021	(1,618)	(800)	(6,417)	(781)	(9,616)
Carrying amount - 1 July 2021	524	-	648	1,101	2,273
Movements in fair value					
Additions	50	-	120	478	648
Disposal	(548)	-	-	(438)	(986)
Total movements in fair value	(498)	-	120	40	(338)
Movements in accumulated depreciation					
Depreciation and amortisation	(181)	-	(377)	(230)	(788)
Accumulated depreciation of disposals	346	-	-	412	758
Total movements in accumulated depreciation	165	-	(377)	182	(30)
At fair value 30 June 2022	1,644	800	7,185	1,922	11,551
Accumulated depreciation at 30 June 2022	(1,453)	(800)	(6,794)	(599)	(9,646)
Carrying amount - 30 June 2022	191	-	391	1,323	1,905

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Foot-paths and cycle-ways \$ '000	Recreational, leisure and community \$ '000	Off street car parks \$ '000	Kerb and channel \$ '000	Traffic management \$ '000	Other infrastructure \$ '000	Total \$ '000	Work in progress \$ '000	Total work in progress \$ '000	Total infrastructure \$ '000
Infrastructure												
At fair value 1 July 2021	998,526	95,677	227,603	97,688	37,437	275,853	114,304	2,874	2,361,401	37,239	37,239	2,398,640
Accumulated depreciation at 1 July 2021	(147,355)	(17,948)	(49,351)	(29,636)	(6,108)	(62,219)	(31,617)	(1,743)	(419,693)	-	-	(419,693)
Carrying amount - 1 July 2021	851,171	77,729	178,252	68,052	31,329	213,634	82,687	1,131	1,941,708	37,239	37,239	1,978,947
Movements in fair value												
Additions	133	-	648	1,999	3	161	181	-	3,201	32,544	32,544	35,745
Contributions	34,909	-	13,975	2,005	1,855	15,098	2,690	-	110,457	-	-	110,457
Revaluation	-	-	-	6,208	-	-	(16,038)	-	(9,830)	-	-	(9,830)
Disposal	(330)	-	(215)	(1,564)	(728)	(1,753)	(11)	-	(5,215)	-	-	(5,215)
Write-off	-	-	-	-	-	-	-	-	-	(2,285)	(2,285)	(2,285)
Transfers	-	-	-	-	-	-	-	-	-	4,574	4,574	4,574
Total movements in fair value	34,712	-	14,408	8,648	1,130	13,506	(13,178)	-	98,613	34,833	34,833	133,446
Movements in accumulated depreciation												
Depreciation and amortisation	(12,261)	(1,480)	(4,081)	(5,671)	(537)	(4,691)	(2,131)	(83)	(36,463)	-	-	(36,463)
Accumulated depreciation of disposals	38	-	21	842	116	482	9	-	1,629	-	-	1,629
Revaluation	-	-	-	(739)	-	-	5,960	-	5,221	-	-	5,221
Total movements in accumulated depreciation	(12,223)	(1,480)	(4,060)	(5,568)	(421)	(4,209)	3,838	(83)	(29,613)	-	-	(29,613)
At fair value 30 June 2022	1,033,237	95,677	242,011	106,336	38,567	289,360	101,126	2,874	2,460,014	72,072	72,072	2,532,086
Accumulated depreciation at 30 June 2022	(159,578)	(19,428)	(53,409)	(35,204)	(6,529)	(66,427)	(27,779)	(1,827)	(449,304)	-	-	(449,304)
Carrying amount - 30 June 2022	873,659	76,249	188,602	71,132	32,038	222,933	73,347	1,047	2,010,710	72,072	72,072	2,082,782

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

Acquisition

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

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

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

Asset recognition thresholds and depreciation periods

	Depreciation Period years	Threshold Limit \$ '000
Land and land improvements		
land	N/A	-
Land under roads	N/A	-
Buildings		
buildings	50	-
Plant and Equipment		
Plant and machinery	5	5
Furniture and equipment	3-5	5
Library assets	10	-
Infrastructure		
Roads	10-100	10
Bridges	25-100	25
Other	20-100	-
Footpaths	10-70	10
Car parks	10-70	10
Drainage works	80-100	25
Recreation facilities	3-30	-
Kerb and channel	10-70	10
Traffic management	10-70	10

Land under roads

Council recognises land under roads it controls at fair value.

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.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

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 was undertaken by qualified independent valuers Opteon Pty Ltd (API No. 102351). The valuation of land 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.

Details of Council's land and buildings and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of valuation
Non-specialised Land	–	–	90,546	30/06/22
Specialised land	–	–	557,986	30/06/22
Land Under Roads	–	–	130,251	30/06/16
Buildings	–	–	203,935	01/07/18
Total	–	–	982,718	

Valuation of Infrastructure

Valuation of infrastructure assets has been determined in accordance with an independent valuation undertaken by Infrastructure Management Group and Ray Hutchinson & Associates.

The Park Active Areas component of Recreational Open Space Facilities class of assets were revalued as at 30 June 2022 as well as the OS Lighting Assets component of Transportation Open Space Facilities class of assets.

The valuation is at fair value based on 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 2022 are as follows:

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of independence
Roads	–	–	873,659	30/06/19
Bridges	–	–	76,249	30/06/19
Footpaths and cycleways	–	–	188,602	30/06/20
Drainage	–	–	471,703	30/06/16
Recreational, leisure & community facilities	–	–	71,132	30/06/22
Off street car parks	–	–	32,038	30/06/19
Traffic management	–	–	73,347	30/06/22
Other Infrastructure	–	–	1,047	30/06/14
Kerb and channel	–	–	222,933	30/06/19
Total	–	–	2,010,710	

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

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 \$815 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$240 to \$6,700 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 2 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land

	2022 \$ '000	2021 \$ '000
Specialised Land	557,986	374,743
Land Under Roads	130,251	117,040
Total specialised land	688,237	491,783

(c) Community Asset Committee

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 6. Assets we manage (continued)

6.3 Investment property

	2022 \$ '000	2021 \$ '000
Balance at beginning of financial year	6,975	7,175
Fair value increment	1,475	–
Fair value decrement	–	(200)
Balance at end of financial year	8,450	6,975

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

Valuation of investment property

Valuation of investment property has been determined in accordance with an independent valuation by Opteon Pty Ltd (API No. 102351) who has recent experience in the location and category of the property being valued.

The valuation is at fair value, based on the current market value.

The market that the assets are transacted in is being impacted by a high degree of uncertainty caused by the Covid-19 pandemic. The extent to which Covid-19 has impacted fair value measurements is not available and market conditions are changing daily at present. As at the date of valuation we consider that there is a market uncertainty resulting in significant valuation uncertainty.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Melton City Council is the parent entity.

Subsidiaries and Associates

Council has no interests in subsidiaries or associates.

(b) Key Management Personnel

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

Councillors

Councillor Lara Carli
Councillor Bob Turner
Councillor Steve Abboushi
Councillor Goran Kesic (Mayor from 9 November 2021)
Councillor Kathy Majdlik (Mayor to 9 November 2021)
Councillor Sophie Ramsey
Councillor Ashleigh Vandenberg
Councillor Julie Shannon
Councillor Moira Deeming

	2022 No.	2021 No.
Total Number of Councillors	9	12
Chief Executive Officer	1	1
Chief Executive Officer	1	1
Acting Chief Executive Officer	1	–
General Manager - Corporate Services	1	1
Acting General Manager Corporate Services	1	–
Acting General Manager - Corporate Services	1	–
General Manager - Community Services	1	1
Acting General Manager - Community Services	1	–
Acting General Manager - Community Services	1	–
Acting General Manager - Community Services	1	–
General Manager - Planning & Development	1	1
Acting General Manager - Planning & Development	1	–
Executive Manager Corporate Strategy & Investments	1	–
Acting Executive Manager Corporate Strategy & Investments	1	–

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7. People and relationships (continued)

	2022 No.	2021 No.
Acting Executive Manager Corporate Strategy & Investments Sean McManus (from 31 January 2022)	1	–
Total Number of Key Management Personnel	24	17

	2022 \$ '000	2021 \$ '000
(c) Remuneration of Key Management Personnel		
Total remuneration of key management personnel was as follows:		
Short-term benefits	2,390	1,784
Long-term benefits	153	36
Post employment benefits	192	136
Total	2,735	1,956

	2022 No.	2021 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$1 - \$9,999	–	3
\$20,000 - \$29,999	–	3
\$30,000 - \$39,999	6	4
\$40,000 - \$49,999	1	–
\$50,000 - \$59,999	1	1
\$80,000 - \$89,999	1	1
\$180,000 - \$189,999	1	–
\$200,000 - \$209,999	4	–
\$210,000 - \$219,999	1	–
\$230,000 - \$239,999	2	1
\$300,000 - \$309,999	3	3
\$310,000 - \$319,999	2	–
\$400,000 - \$409,999	1	–
\$410,000 - \$419,999	1	1
	24	17

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7. People and relationships (continued)

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$151,000

The number of Senior Officers are shown below in their relevant income bands:

	2022 No.	2021 No.
Income Range:		
\$20,000 - \$29,999	–	1
\$30,000 - \$39,999	–	1
\$70,000 - \$79,999	–	1
\$100,000 - \$109,999	–	1
\$151,000 - \$159,999	1	–
\$160,000 - \$169,999	1	–
\$170,000 - \$179,999	1	6
\$180,000 - \$189,999	6	6
\$190,000 - \$199,999	–	3
\$200,000 - \$209,999	9	–
\$210,000 - \$219,999	3	–
\$220,000 - \$229,999	1	–
\$230,000 - \$239,999	1	–
	23	19

	2022 \$ '000	2021 \$ '000
Total Remuneration for the reporting year for Senior Officers included above amounted to:	3,470	3,107

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7. People and relationships (continued)

	2022 \$ '000	2021 \$ '000
--	-----------------	-----------------

7.2 Related party disclosure

(a) Transactions with related parties

No transactions other than remuneration payments or the reimbursement of approved expenses were entered into by Council with Key Management Personnel, or Related Parties of such Key Management Personnel during the reporting year. All transactions are at arms-length.

Salaries paid to close family members of Key Management Personnel	–	272
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(b) Outstanding balances with related parties

There are no outstanding balances with related parties as at 30 June 2022 (2021: Nil).

(c) Loans to/from related parties

No loans have been made, guaranteed or secured by the Council to Key Management Personnel of the Council during the reporting period (2021: Nil).

(d) Commitments to/from related parties

There are no commitments to or from related parties as at 30 June 2022 (2021: Nil).

Notes to the Financial Statements

For the year ended 30 June 2022

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

Developer contributions to be received in respect of estates currently under development is expected to be in the range of \$300m to \$320m (2021:\$250m to \$270m).

(b) Contingent 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.

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

There were no contributions outstanding and no loans issued from or to the above scheme as at 30 June 2022. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 are \$209,293.

Liability Mutual Insurance

Council is 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.

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in 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.

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.

(c) 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 has 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 has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and
- Council only invests 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 because the main debtor is secured by a charge over the rateable property.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

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 provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) 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 + 2.50 % and - 0.50 % in market interest rates (AUD) from year-end rates of 0.85 % and 4.0%.

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. AASB13 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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

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. 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.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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

Impairment of assets

At each reporting date, 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.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

8.5 Events occurring after balance date

The Covid-19 pandemic continues to create a level of economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by the City of Melton at the reporting date.

This event does not affect amounts recognised in the 2021/22 financial statements.

Council continues to monitor and review the financial impacts of Covid-19 on its operating budget.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the City of Melton, the results of the operations or the state of affairs of the City of Melton in future years.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves			
(a) Asset revaluation reserves			
2022			
Property			
Land - specialised	–	123,218	123,218
Land - non specialised	226,355	8,538	234,893
Buildings	7,789	–	7,789
	<u>234,144</u>	<u>131,756</u>	<u>365,900</u>
Infrastructure			
Roads	518,407	–	518,407
Bridges	51,858	–	51,858
Drainage	123,430	–	123,430
Recreational, leisure and community facilities	21,127	5,469	26,596
Traffic management	4,000	(4,000)	–
Other infrastructure	679	–	679
	<u>719,501</u>	<u>1,469</u>	<u>720,970</u>
Total asset revaluation reserves	<u>953,645</u>	<u>133,225</u>	<u>1,086,870</u>
2021			
Property			
Land - non specialised	226,355	–	226,355
Buildings	7,789	–	7,789
	<u>234,144</u>	<u>–</u>	<u>234,144</u>
Infrastructure			
Roads	518,407	–	518,407
Bridges	51,858	–	51,858
Drainage	123,430	–	123,430
Recreational, leisure and community facilities	3,371	17,756	21,127
Traffic management	–	4,000	4,000
Other infrastructure	679	–	679
	<u>697,745</u>	<u>21,756</u>	<u>719,501</u>
Total asset revaluation reserves	<u>931,889</u>	<u>21,756</u>	<u>953,645</u>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
(b) Other reserves				
2022				
Restricted reserves				
Street trees/drainage	949	7	–	956
Community infrastructure	166,972	118,998	(47,977)	237,993
Total restricted reserves	<u>167,921</u>	<u>119,005</u>	<u>(47,977)</u>	<u>238,949</u>
Discretionary reserves				
Perpetual maintenance	132	1	–	133
Public art	59	–	(59)	–
Defined benefit call	375	3	–	378
Infrastructure and strategic investment	92,890	11,312	(610)	103,592
Capital reserve	–	67,617	–	67,617
Total discretionary reserves	<u>93,456</u>	<u>78,933</u>	<u>(669)</u>	<u>171,720</u>
Total Other reserves	<u>261,377</u>	<u>197,938</u>	<u>(48,646)</u>	<u>410,669</u>
2021				
Restricted reserves				
Street trees/drainage	942	7	–	949
Community infrastructure	136,604	91,578	(61,210)	166,972
Total restricted reserves	<u>137,546</u>	<u>91,585</u>	<u>(61,210)</u>	<u>167,921</u>
Discretionary reserves				
Asset replacement	2,756	21	(2,777)	–
Perpetual maintenance	131	1	–	132
Public art	104	1	(46)	59
Defined benefit call	372	3	–	375
Accommodation reserve	6,884	–	(6,884)	–
Infrastructure and strategic investment	85,880	28,020	(21,010)	92,890
Total discretionary reserves	<u>96,127</u>	<u>28,046</u>	<u>(30,717)</u>	<u>93,456</u>
Total Other reserves	<u>233,673</u>	<u>119,631</u>	<u>(91,927)</u>	<u>261,377</u>

Street trees/drainage

Developer contributions for provision of drainage assets and street beautification.

Community infrastructure

Developer contributions collected to deliver community infrastructure within PSP and non-PSP areas in accordance with the Planning and Environment Act and section 173 agreements.

Asset replacement

Provision of ongoing replacement of plant and equipment for Council operations.

Perpetual maintenance

Provision for perpetual maintenance of Melton Cemetery.

Public art

Provision for installation and maintenance of public art throughout the municipality.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 9. Other matters (continued)

Defined benefit call

Provision for potential future funding call under the Defined Benefits Superannuation scheme.

Accommodation reserve

Provision for update of staff accommodation.

Infrastructure and strategic investment

Income generated from Atherstone estate set aside for strategic investment and major capital works.

Capital reserve

Provision for capital works carried forward from previous years.

	2022 \$ '000	2021 \$ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	291,415	290,620
Depreciation/amortisation	45,515	45,092
Profit/(loss) on disposal of property, infrastructure, plant and equipment	(12,635)	(11,592)
Fair value adjustments for investment property	(1,475)	200
Contributions - Non-monetary assets	(178,308)	(239,280)
Amounts disclosed in financing activities	439	519
Revaluation decrements of IPP&E direct to P&L	6,078	-
Adjustments for unearned grants	(34,499)	19,877
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	1,674	21,061
(Increase)/decrease in inventories	34	15
(Increase)/decrease in prepayments	(167)	920
Increase/(decrease) in accrued income	(11,545)	(3,419)
Increase/(decrease) in trade and other payables	28,963	(756)
Increase/(decrease) in provisions	(352)	1,073
(Decrease)/increase in other liabilities	12,321	9,102
Increase/(decrease) in Unearned income /revenue	3,089	17,185
Net cash provided by/(used in) operating activities	150,547	150,617

9.3 Superannuation

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

Accumulation

Council makes both employer and employee contributions to The Fund's accumulation category, Vision MySuper/Vision Super Saver, on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2022, this was 10.0% (9.5% in 2020/21) as required under Superannuation Guarantee (SG) legislation).

Defined Benefit

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

Notes to the Financial Statements

For the year ended 30 June 2022

Note 9. Other matters (continued)

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 Employee Benefits.

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

An interim actuarial investigation as at 30 June 2021 was conducted and was completed by due date of 31 October 2021. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8% as at 30 June 2021 (104.6% at 30 June 2020). The financial assumptions used to calculate the VBI were:

Net investment returns 4.75% pa
Salary information 2.75%
Price inflation (CPI) 2.25% pa.

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022.

Vision Super has advised that the estimated VBI at 30 June 2022 was 102.2%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.5% pa
Salary information 2.5% pa to 30 June 2023 and 3.5% pa thereafter
Price inflation (CPI) 3.0% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2021 interim actual 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 2022, this rate was 10.0% of members' salaries (9.5% in 2020/2021). This rate is expected to increase in line with any increases with the SG increases.

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

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including 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.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 9. Other matters (continued)

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

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

	2021 (Interim) \$m	2020 (Triennial) \$m
- A VBI Surplus	214.7	100.0
- A total service liability surplus	270.3	200.0
- A discounted accrued benefits surplus	285.2	217.8

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 2021.

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 2021.

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 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Scheme	Type of scheme	Rate	2022 \$ '000	2021 \$ '000
Vision Super	Defined benefits	10.0% (2021:9.5%)	120	93
Vision Super	Accumulation fund	10.0% (2021:9.5%)	2,582	2,386

In addition to the above contributions, Council has paid no unfunded liability payments to Vision Super during the 2021/22 year (2020/21 nil).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$209,293.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 10. Changes in accounting policies

There have been no changes to accounting policies in the 2021/22 year.

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

Glossary of Financial Terms

1. Accounts receivable (AR)

Accounts receivable (AR) definition: The amount of money owed by customers or clients to a business after goods or services have been delivered and/or used.

2. Accounting (ACCG)

Accounting (ACCG) definition: A systematic way of recording and reporting financial transactions for a business or organization.

3. Accounts payable (AP)

Accounts payable (AP) definition: The amount of money a company owes creditors (suppliers, etc.) in return for goods and/or services they have delivered.

4. Assets (fixed and current) (FA, CA)

Assets (fixed and current) definition: Current assets (CA) are those that will be converted to cash within one year. Typically, this could be cash, inventory or accounts receivable. Fixed assets (FA) are long-term and will likely provide benefits to a company for more than one year, such as a real estate, land or major machinery.

5. Asset classes

Asset class definition: An asset class is a group of securities that behaves similarly in the marketplace. The three main asset classes are equities or stocks, fixed income or bonds, and cash equivalents or money market instruments.

6. Balance sheet (BS)

Balance sheet (BS) definition: A financial report that summarizes a company's assets (what it owns), liabilities (what it owes) and owner or shareholder equity at a given time.

7. Capital (CAP)

Capital (CAP) definition: A financial asset or the value of a financial asset, such as cash or goods. Working capital is calculated by taking your current assets subtracted from current liabilities—basically the money or assets an organization can put to work.

8. Cash flow (CF)

Cash flow (CF) definition: The revenue or expense expected to be generated through business activities (sales, manufacturing, etc.) over a period of time.

9. Certified public accountant (CPA)

Certified public accountant (CPA) definition: A designation given to an accountant who has passed a standardized CPA exam and met

government-mandated work experience and educational requirements to become a CPA.

10. Cost of goods sold (COGS)

Cost of goods sold (COGS) definition: The direct expenses related to producing the goods sold by a business. The formula for calculating this will depend on what is being produced, but as an example this may include the cost of the raw materials (parts) and the amount of employee labour used in production.

11. Credit (CR)

Credit (CR) definition: An accounting entry that may either decrease assets or increase liabilities and equity on the company's balance sheet, depending on the transaction. When using the double-entry accounting method there will be two recorded entries for every transaction: A credit and a debit.

12. Debit (DR)

Debit (DR) definition: An accounting entry where there is either an increase in assets or a decrease in liabilities on a company's balance sheet.

13. Diversification

Diversification definition: The process of allocating or spreading capital investments into varied assets to avoid over-exposure to risk.

14. Enrolled agent (EA)

Enrolled agent (EA) definition: A tax professional who represents taxpayers in matters where they are dealing with the Internal Revenue Service (IRS).

15. Expenses (fixed, variable, accrued, operation) (FE, VE, AE, OE)

Expenses (FE, VE, AE, OE) definition: The fixed, variable, accrued or day-to-day costs that a business may incur through its operations.

- **Fixed expenses (FE):** payments like rent that will happen in a regularly scheduled cadence.
- **Variable expenses (VE):** expenses, like labour costs, that may change in a given time period.
- **Accrued expense (AE):** an incurred expense that hasn't been paid yet.
- **Operation expenses (OE):** business expenditures not directly associated with the production of goods or services—for example, advertising costs, property taxes or insurance expenditures.

16. Equity and owner's equity (OE)

Equity and owner's equity (OE) definition: In the most general sense, equity is assets minus liabilities. An owner's equity is typically explained in terms of the percentage of stock a person has ownership interest in the company. The owners of the stock are known as shareholders.

17. Insolvency

Insolvency definition: A state where an individual or organization can no longer meet financial obligations with lender(s) when their debts come due.

18. Generally accepted accounting principles (GAAP)

Generally accepted accounting principles (GAAP) definition: A set of rules and guidelines developed by the accounting industry for companies to follow when reporting financial data. Following these rules is especially critical for all publicly traded companies.

19. General ledger (GL)

General ledger (GL) definition: A complete record of the financial transactions over the life of a company.

20. Trial balance

Trial balance definition: A business document in which all ledgers are compiled into debit and credit columns in order to ensure a company's bookkeeping system is mathematically correct.

21. Liabilities (current and long-term) (CL, LTL)

Liabilities (current and long-term) definition: A company's debts or financial obligations incurred during business operations. Current liabilities (CL) are those debts that are payable within a year, such as a debt to suppliers. Long-term liabilities (LTL) are typically payable over a period of time greater than one year. An example of a long-term liability would be a multi-year mortgage for office space.

22. Limited Liability Company (LLC)

Limited Liability Company (LLC) definition: An LLC is a corporate structure where members cannot be held accountable for the company's debts or liabilities. This can shield business owners from losing their entire life savings if, for example, someone was to sue the company.

23. Net income (NI)

Net income (NI) definition: A company's total earnings, also called net profit. Net income is calculated by subtracting total expenses from total revenues.

24. Present value (PV)

Present value (PV) definition: The current value of a future sum of money based on a specific

rate of return. Present value helps us understand how receiving \$100 now is worth more than receiving \$100 a year from now, as money in hand now has the ability to be invested at a higher rate of return.

25. Profit and loss statement (P&L)

Profit and loss statement (P&L) definition: A financial statement that is used to summarize a company's performance and financial position by reviewing revenues, costs and expenses during a specific period of time, such as quarterly or annually.

26. Return on investment (ROI)

Return on investment (ROI) definition: A measure used to evaluate the financial performance relative to the amount of money that was invested. The ROI is calculated by dividing the net profit by the cost of the investment. The result is often expressed as a percentage.

27. Individual retirement account (IRA, Roth IRA Individual retirement account (IRA))

IRA definition: IRAs are savings vehicles for retirement. A traditional IRA allows individuals to direct pre-tax dollars toward investments that can grow tax-deferred, meaning no capital gains or dividend income is taxed until it is withdrawn, and, in most cases, it's tax deductible. Roth IRAs are not tax-deductible; however, eligible distributions are tax-free, so as the money grows, it is not subject to taxes upon with-drawals.

28. 401K & Roth 401K

401k & Roth 401k definition: A 401k is a savings vehicle that allows an employee to defer some of their compensation into an investment-based retirement account. The deferred money is usually not subject to tax until it is withdrawn; however, an employee with a Roth 401k can make contributions after taxes. Additionally, some employers chose to match the contributions made by their employees up to a certain percentage.

29. Subchapter S Corporation (S-CORP)

Subchapter S Corporation (S-CORP) definition: A form of corporation (that meets specific IRS requirements) and has the benefit of being taxed as a partnership versus being subject to the "double taxation" of dividends with public companies.

30. Bonds and coupons (B&C)

Bonds and coupons (B&C) definition: A bond is a form of debt investment and is considered a fixed income security. An investor, whether an individual, company, municipality or government, loans money to an entity with the promise of receiving their money back plus interest. The "coupon" is the annual interest rate paid on a bond.



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