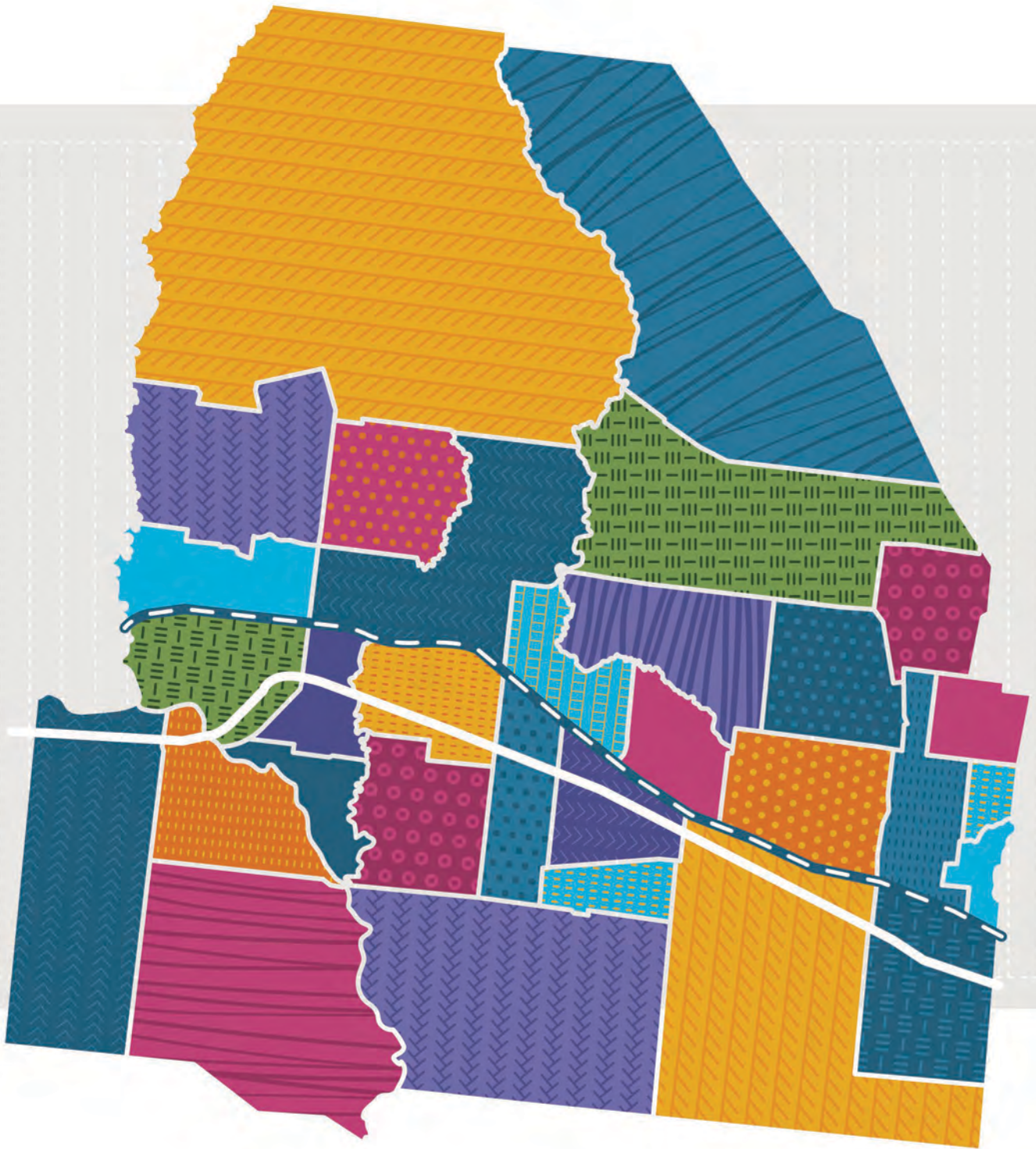


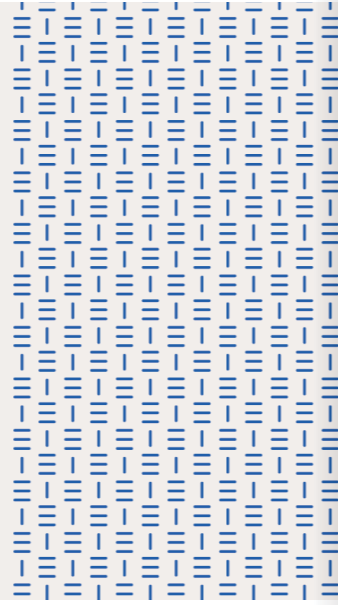
Melton City Council  
**ANNUAL REPORT**

2023/24



# Acknowledgement of Country

Melton City Council acknowledges the Kulin Nations as the Traditional Owners and custodians of this land and pays respect to their Elders past and present.



# Introduction

Welcome to Melton City Council's 2023/24 Annual Report. Council is committed to transparent reporting and accountability to the community.

This Annual Report provides information about Council's operations and performance during the financial year and meets all obligations under Sections 89 and 90 of the *Local Government Act 2020 (Vic)* ('Act'), *Local Government Regulations 2020*, *Public Health and Wellbeing Act 2008* and *Public Health and Wellbeing Regulations 2019*.



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## Operations Report

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Provides an overview of our operations in 2023/24. It includes a summary of how we spent rates revenue, a financial summary for the year and information about our challenges and the future, our community satisfaction survey, and our major events.

### Our City and our Councillors | 18

Provides information about the City of Melton, our Councillors and the workings of Council.

### Our People | 31

Provides information about the organisation, our leaders, our employees and our organisational culture. It also includes information about our volunteers.

### Our Performance | 36

Provides detail on how we have delivered on the themes, objectives and strategies in the Council and Wellbeing Plan 2021-2025.

### Governance and Management Information | 94

Provides information on our organisational governance including audit and statutory information.

## Financial Report

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### Performance Statement | 112

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*

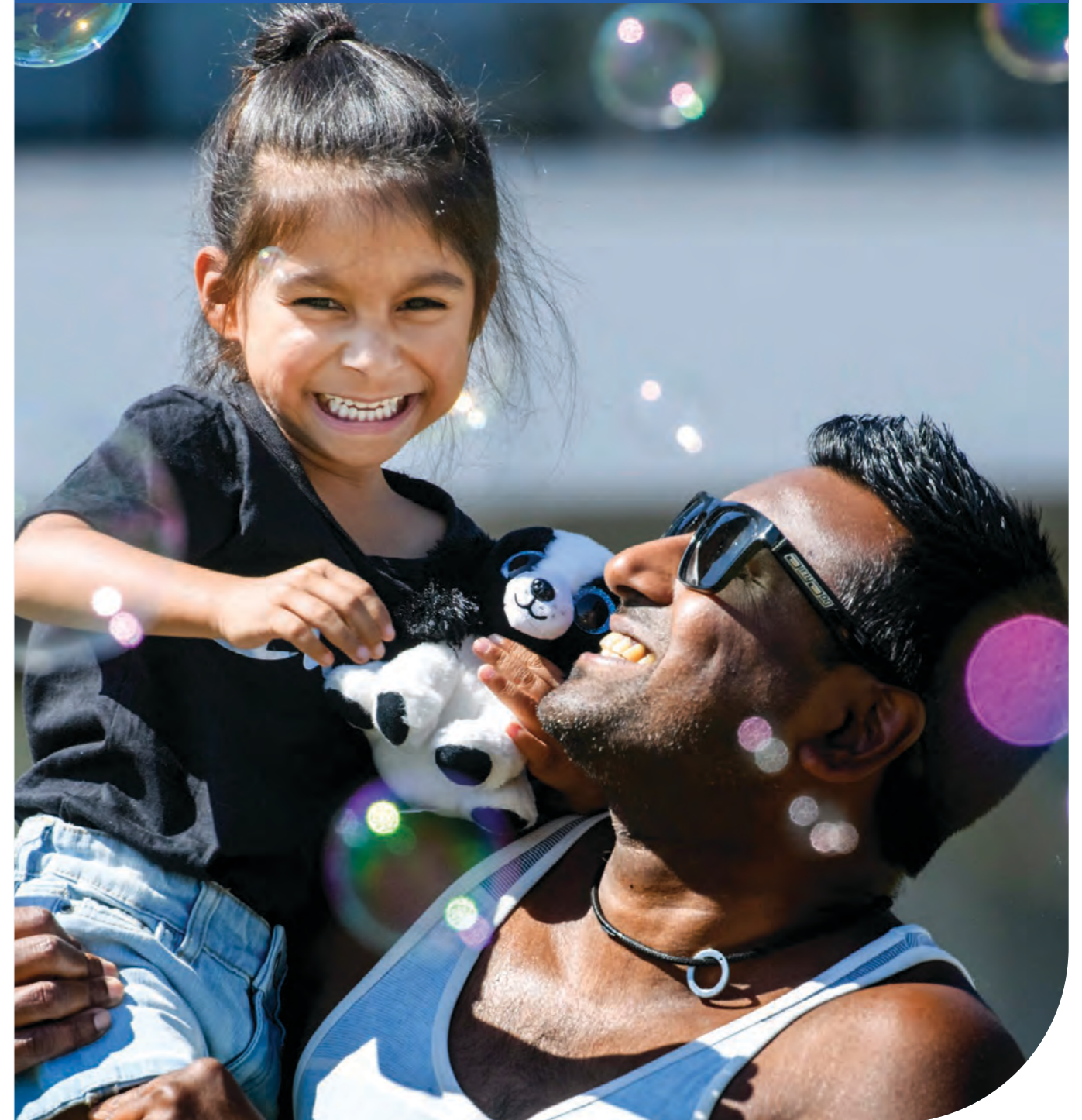
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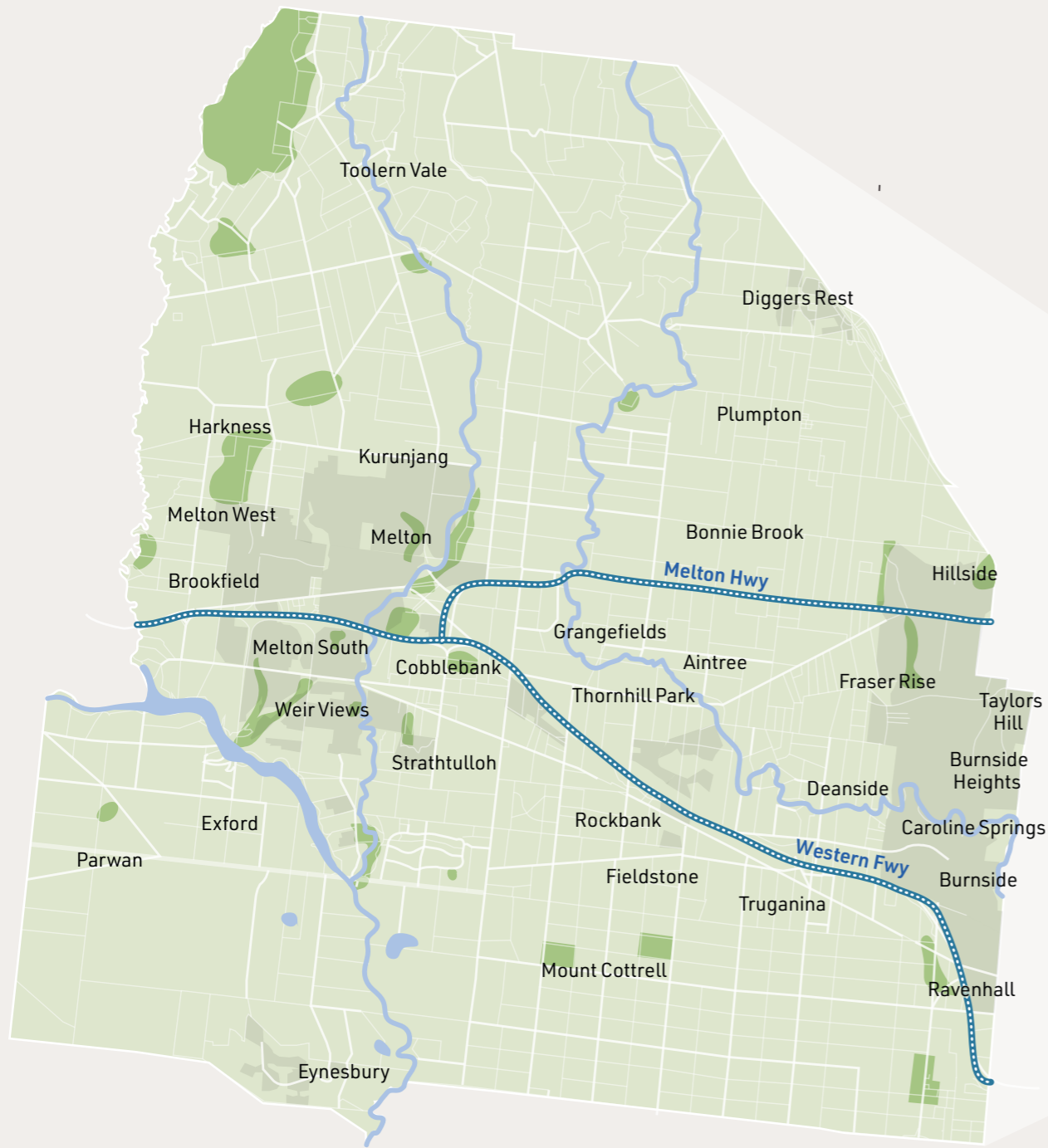
Contains the audited financial statements we are required by law to provide.

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# OPERATIONS REPORT



# Our location



## Contact us

**Melton Civic Centre**  
232 High Street, Melton

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

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

PO Box 21 Melton Victoria 3337  
Phone number: 03 9747 7200  
csu@melton.vic.gov.au

[melton.vic.gov.au](http://melton.vic.gov.au)

ABN 22 862 073 889



# City of Melton Snapshot

**Population**  
**206,070**

Last updated population estimate by Australian Bureau of Statistics 30 June 2023.



The City of Melton population forecast for 2024 is

**232,721**

and is forecast to grow to

**470,596**

by 2046



The top five countries of birth (other than Australia)

**India, Philippines, New Zealand, United Kingdom, Vietnam**



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

**Punjabi, Filipino/Tagalog, Vietnamese, Arabic, Hindi**

The City of Melton was the **fourth fastest growing municipality in Australia,** and the second fastest growing Local Government Area in Victoria in 2023/24.

In 2023/24 the City of Melton's population increased by

**12,785**

with a growth rate of

**6.61 per cent**



As of 30 June 2024, Melton City Council had

**88,598**

rateable properties



There are an average of

**79 families**

moving in, and

**64 babies**

born in the City of Melton every week



Rockbank - Mount Cottrell was the fastest growing area in Australia.

**Increase of 4,299 people**

\*Latest data available March 2024.



## Business / Employment

More than

**15,600**

local businesses



More than

**50,900**

local jobs



More than

**101,700**

employed residents



Nearly

**two in five**

local workers were born overseas



**51.3** per cent of the local workers are male

**48.7** per cent of the local workers are female



# Where do rates go: For every \$100

We delivered a broad range of services to our diverse community of residents, business owners and visitors. This list shows how rates revenue was spent across these services for every \$100 spent in 2023/24.



# 2023/24 Financial Summary

Melton City Council is in a sustainable financial position guided by the adopted 10-year Financial Plan and expectations under the *Local Government Act 2020*. The Financial Plan and subsequent Budget adopted in 2024 outlines how Council will responsibly manage community funds and ensure financial sustainability.



**\$557m**

Total income  
(including non-monetary contributions)

**\$263.5m**

Total expenditure

**\$7.7m**

Adjusted operating surplus

**\$114.7m**

Capital works expenditure

The City of Melton's population is forecast to reach 470,596 by 2046. This additional growth requires a proactive and disciplined approach to ensuring the organisation balances what is important today with the decision making that supports infrastructure and services for future generations.

A summary of financial performance is outlined below, and further details can be found in the Financial and Performance Statements at the end of the report.

## Operating Position

Council achieved an operating result of \$293.5 million for the 2023/24 reporting period. It should be noted that the surplus is reported in line with Australian Accounting Standards and includes many non-cash items including \$246 million in "income" for assets brought to account upon the finalisation of subdivisions by developers.

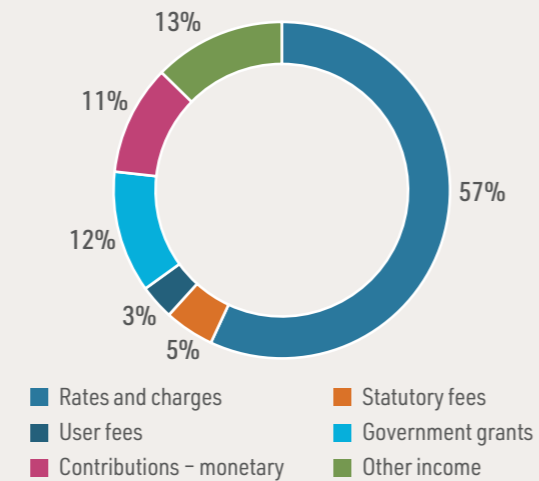
The result was predominantly driven by the recognition of subdivision works completed which had not been budgeted as non-monetary contributions. Council's prudent financial management continued to contain costs which assisted in generating an increase in the operating surplus.

Further information is available in the Financial Statements.

## Income

Council's revenue stream comprises of rates and charges, land sales, grants and contributions, statutory fees and fines, user fees and other income. Rates form a significant part of Council's revenue stream, representing 57 per cent of income (excluding non-monetary contributions). Council is focused on maximising income from other sources such as investment income and government grants in its attempt to reduce the dependence on rates revenue.

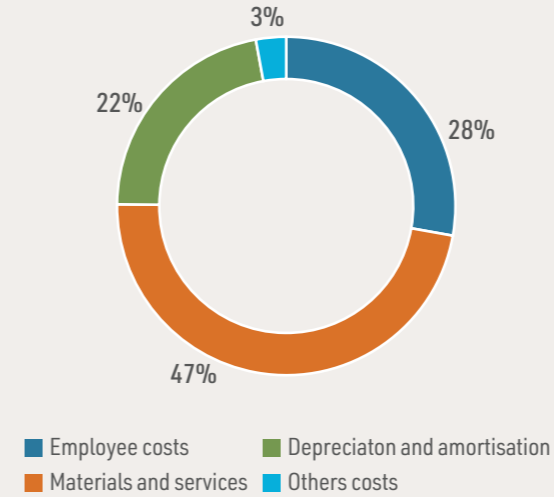
Sources of Income 2023/24  
Excluding Contributions - Non-Monetary



## Expenses

Council's total expenditure, including depreciation for 2023/24, was \$263.5 million to deliver services that benefit the community. Total operational expenditure increased from the prior year and reflects expenditure on salaries, materials, contracts and services. Council has a strong track record of sound fiscal management.

Categories of Operating Expenditure 2023/24



## Financial sustainability

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

In 2023/24, Council's budget was based on 3.25 per cent which was under the State Government's rate cap amount for the year. Council continues to absorb increasing costs and steady revenue. Each year this becomes more of a challenge, and the drive to find efficiencies within operations is ongoing to ensure there are no significant impacts on service delivery.

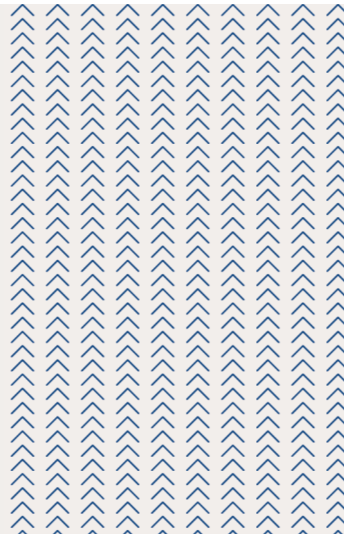
Council relies on support from the Victorian and Federal governments to deliver key infrastructure projects and provide support for other important programs in the region. Overall, Council received \$36.4 million in grant funding from the State and Federal governments during the 2023/24 financial year.

## Key Financial Sustainability Indicators

Indicator	Result	Risk Rating*
Net result %	52.69%	Low
Adjusted underlying result %	14.22%	Low
Liquidity (ratio)	337.00%	Low
Internal financing (%)	110.26%	Low
Indebtedness (%)	10.00%	Low
Capital replacement (ratio)	2.04	Medium
Renewal gap %	31.00%	Low

\*Rating per VAGO's risk matrix

# The Year in Review 2023/24



## 2023/24 Major Capital Works



### Plumpton Children's and Community Centre

The Plumpton Children's and Community Centre is under construction and will feature four kindergarten rooms and associated licensed play spaces along with storage, office and meeting spaces.

The Centre will also accommodate Maternal and Child Health consulting rooms, an associated waiting area and two community rooms supported by a community activation office, community kitchen and storage. The centre is expected to open in early 2025.



### Melton Recreation Reserve

Melton Recreation Reserve has been rejuvenated. The new pavilion features female friendly changerooms, umpires' rooms, social and meeting space, a kitchen and a kiosk. The upgrade also included a new coaches' box, shelter for players and a new timekeepers' box. The existing tennis and netball courts are scheduled to be upgraded as part of the 2024/25 capital works program.



### Diggers Rest Recreation Reserve upgrade

Upgrades at Diggers Rest Recreation Reserve have delivered a new multipurpose community pavilion, news sports pavilion, a redeveloped oval, new cricket nets, electronic scoreboard, more car parking and new access road.

The new pavilion is a hub for the Diggers Rest community and fast-growing local sporting clubs and is in full use by the community.





### Plumpton Aquatic and Leisure Centre

In 2023/24 work continued on the design and masterplan for Plumpton Aquatic and Leisure Centre.

The new aquatic and leisure centre will be constructed on Beattys Road in Fraser Rise.

It will feature indoor pools, splash play areas, water slides, spas, a sauna, sensory aquatic space, health and fitness areas, allied health spaces, an outdoor beach pool, change facilities and a café. It will also include a multipurpose events space, rooftop deck and parking.

The Centre will offer inclusive and accessible facilities which support a healthy, connected community and is expected to open in late 2028.



### Cobblebank Community Services Hub

Located in the heart of the Cobblebank Metropolitan Activity Centre, Cobblebank Community Services Hub will provide space currently lacking in the City of Melton to accommodate a range of community services and commercial providers to meet the needs of our growing community and the broader region.

The Hub will provide an accessible space to deliver a range of important services like mental health, disability, refugee and family support services, as well as culturally specific services for our Aboriginal and Torres Strait Islander communities and culturally diverse communities.

In 2023/24 work continued on the design and masterplan for the Cobblebank Community Services Hub. Construction will commence in 2025 and is expected to be complete in late 2026.



### Black Knight Way Park revitalisation

Revitalising the popular Black Knight Way Park, in Kurunjang has resulted in improved amenities including playground equipment, seating, shade structure, an improved pedestrian path network and turf kick-about spaces.

## Economic Factors

The City of Melton's economy has continued to grow. From 2022 to 2023 Gross Regional Product increased from \$7.304 billion to \$7.961 billion (+9%).

Over the past 12 months, Council has continued to attract new business investment and support existing local businesses across the City of Melton to continue to grow our economy and create local jobs for our rapidly growing population.

With current forecasts predicting our population will reach 232,721 in 2024 and increase to 470,596 by 2046, the City of Melton will continue to attract investors looking to benefit from our City's demographic and geographic advantages.

## Major Changes

A new organisational structure has been finalised over the past 12 months to better position our workplace to meet the ongoing challenges of growth, changes in government direction and policy, and better align with our Council and Wellbeing Plan.

In 2023/24 we continued work on a workplace Transformation Plan focusing on our key opportunity areas to sustainably create the change we need to be a future-focused, customer-centric city council that can deliver on our community needs. Our pillars of focus are:

**Customer** – we use the voices of our customers in everything we do.

**People** – we are a great place to work and an 'employer of choice'.

**Technology** – we have integrated technology solutions that enable excellence.

**Growth** – we invest sustainably in our workforce growth to deliver excellence.



## Challenges and the Future

### Challenges and performance impacts:

- Delivery of a growing capital program to keep up with the pace of growth and community needs, including community facilities.
- Unpredictable environmental impacts and increased weather events impacting infrastructure and timely delivery of our projects.
- Supply chain issues leading to increased cost of materials and workforce shortages.
- Sustainably growing our organisation within our means to have the right skills and capability to deliver across our core operations and our 100 services.
- Increasing efficiency of our operations to maximise productivity while meeting key community service expectations.
- Controlling expenditure to achieve a balanced budget surplus in a rate cap constrained environment.

### Future considerations:

- Planning for long term financial sustainability challenges due to funding shortfall and rate cap constrained operating environment.
- Adding to alternative revenue streams other than rates revenue to support financial sustainability.
- Investing in the development of hardship programs to support our community through current cost of living challenges and ongoing financial hardship.
- Continuing to leverage partnerships to help enhance service provision, infrastructure delivery and funding opportunities.
- Maintaining the pace of strategic decision making with a new Council in 2024.
- Implementation of our workplace Transformation Plan with a focus on People, Customer, Technology and Growth whilst maintaining business as usual operations. Major focus on Council's Technology Change Program.
- Progress work on best practice complaints handling to be more responsive and customer focussed.
- Continue to advance maturity in good governance practices and transparent decision making into Council's everyday processes and procedures.

## Community Satisfaction

Every year Council commissions an annual Community Satisfaction Survey.

A total of 800 residents are randomly surveyed from a sample drawn proportionally from across the municipality. In 2024, the survey was conducted as a door-to-door, in-person interview survey. The surveying was completed between May and June 2024, consistent with the timing of previous years.

The following core components are included in the survey 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, the survey also explores current issues of importance to the community and Council service delivery.

More information about the annual Community Satisfaction Survey is available on Council's website.

The 2024 survey included questions related to the following issues:

- ✓ Sense of community
- ✓ Personal wellbeing
- ✓ Local employment and educational opportunities
- ✓ Food security
- ✓ Average commuting time
- ✓ Physical activity
- ✓ Walking or cycling to local shops and facilities
- ✓ Volunteering

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

Satisfaction with most aspects of Council performance was relatively stable in 2024 including overall performance of 7 out of 10 (up 1%), average satisfaction with services and facilities 7.6 out of 10 (up 1%), the five core aspects of governance and leadership (stable), planning and development outcomes (stable) and planning for population growth (down 1%).

The top three issues identified by the community in 2024 were:

- Traffic management (18% down from 25%)
- Street trees (9% up from 5%)
- Roads including roadworks (8% down from 13%)

## Events Calendar

Our Major Events Program for 2023/24 commenced with Melton's signature event, the Djerrivarrh Festival, in November 2023. The festival featured a new event layout and drew a crowd of 25,000. Attendees enjoyed a day filled with activities, culminating in an evening performance headlined by Regurgitator, supported by Pseudo Echo.

As the year ended, Carols by Candlelight was cancelled due to inclement weather with other small-scale events delivered to replace the event.

In February 2024, Lakeside Alive in Caroline Springs attracted more than 10,000 attendees with a day of festivities, concluding with a spectacular fireworks display over Lake Caroline.

March 2024 wrapped up the event season with the second instalment of Flavour Fest in Aintree, in partnership with Woodlea. The event attracted more than 22,000 visitors who indulged in a diverse array of food and enjoyed a vibrant main stage in a fitting end to the 2023/24 event season.

### Citizenship and Australia Day Community Event

More than 3,000 new citizens were welcomed to the City of Melton during the 2023/24 year.

The City of Melton welcomed 400 new citizens during its annual Citizenship Ceremony on Australia Day on 26 January 2024.

The event was held at Cobblebank Stadium where conferees and guests were treated to activities that celebrated all things Australian with reptiles, dingos and a barbeque on offer for attendees.



# Our City and our Councillors



## About the City of Melton

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.

The Western Highway, an important national freight route, runs through the City.

The Melton township is about 35 kilometres northwest of the Melbourne CBD and comprises the suburbs of Melton, Melton West, Harkness, Melton South, Kurunjang and Brookfield and is centred on the Melton major activity centre. 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 northwest 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 on growth suburbs including Diggers Rest, Aintree, Bonnie Brook, Cobblebank, Deanside, Fieldstone, Fraser Rise, Grangefields, Ravenhall, Rockbank, Strathulloh, Thornhill Park, Truganina and Weir Views.

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

## Our History

The City of Melton has a rich Indigenous heritage dating back more than 40,000 years. Three different but related language groups, each made up of several individual clans, lived on the land now covered by the Melton Local Government Area. They are the Wurundjeri Woi-Wurrung, Wada-Wurrung and Bunurong peoples.

These three Traditional Owner groups form three of the five tribes that make up the Kulin Nations. The inheritance of cultural practices for future generations is as important today as it was historically and encourages connection to people and place. The City of Melton's diverse Aboriginal and Torres Strait Islander community comes from the three Traditional Owner groups and from the many Aboriginal nations and clans around Australia.

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

The first European settlers arrived in the late 1830s and by 1862 Melton was a district that was developing a rich pastoral and farming heritage. That era is still evident with numerous remaining pastoral homesteads, dry stone walls and dams.

In 1974 Melton became Melbourne's first satellite city. Extensive suburban development led to a major increase in population through the 1980s. In acknowledgement of our rapid growth, Melton Shire Council was granted City status by the Victorian Government in September 2012 and changed its name to Melton City Council. Over the past decade the City has continued to experience unprecedented population growth and is recognised as one of the fastest-growing municipalities in Australia.

## The Role of Council

The *Local Government Act 2020* (the Act) 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 Act to provide good governance in its municipal district for the benefit and wellbeing of the municipal community. Council has several roles including:

- ✓ Giving priority to achieving the best outcomes for the community, including future generations
- ✓ Promoting the economic, social and environmental sustainability of the municipal district
- ✓ Engaging the community in strategic planning and decision-making
- ✓ Pursuing innovation and continuous improvement
- ✓ Seeking collaboration with other Councils and Governments
- ✓ Ensuring Council's ongoing financial viability.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring 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 and the ability to make submissions to address Council at Submissions Hearings that may be scheduled from time to time for specific matters (such as planning matters or the adoption of key documents).

Council's formal decision-making processes are conducted through Council meetings and delegated committees of Council. Council delegates most of its decision-making to Council staff. These delegations are exercised in accordance with legislation and adopted Council policies.



## Ward Map



### Watts Ward



**Cr Lara Carli**  
First elected October 2012



**Cr Justine Farrugia**  
First elected January 2023

### Coburn Ward



**Cr Sophie Ramsey**  
First elected October 2001



**Cr Julie Shannon**  
First elected October 2020



**Cr Bob Turner**  
First elected November 2008



**Cr Ashleigh Vandenberg**  
First elected October 2020

### Cambridge Ward



**Cr Kathy Majdlik,**  
Mayor  
First elected November 2008



**Cr Steve Abboushi,**  
Deputy Mayor  
First elected November 2016



**Cr Goran Kesic**  
First elected November 2016

## Council Meetings

Council Meetings are held each month except January.

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

### Council meetings in 2023/24 were held on:

- Monday 31 July 2023
- Monday 28 August 2023
- Monday 25 September 2023
- Monday 30 October 2023
- Monday 2 November 2023  
(Meeting to elect the Mayor and Deputy Mayor)
- Monday 27 November 2023
- Monday 18 December 2023
- Monday 26 February 2024
- Monday 25 March 2024
- Monday 22 April 2024
- Monday 27 May 2024
- Monday 24 June 2024

### Councillor Vacancies and Appointments

#### Our Councillors: 2020-2024 term

- |                                     |                         |
|-------------------------------------|-------------------------|
| → Steven Abboushi<br>(Deputy Mayor) | → Kathy Majdlik (Mayor) |
| → Lara Carli                        | → Sophie Ramsey         |
| → Justine Farrugia                  | → Julie Shannon         |
| → Goran Kesic                       | → Bob Turner            |
|                                     | → Ashleigh Vandenberg   |

### The City of Melton will move to a single-councillor ward structure from the 2024 local government election onwards.

From this election, the City of Melton will move from three wards to 10. Each of these 10 wards will have one elected Councillor. These new wards will be:

- |                       |                        |
|-----------------------|------------------------|
| 1. Bullum Bullum Ward | 6. Lake Caroline Ward  |
| 2. Cambrian Ward      | 7. Mount Atkinson Ward |
| 3. Coolibah Ward      | 8. Stringybark Ward    |
| 4. Hilltop Ward       | 9. Sugar Gum Ward      |
| 5. Jackwood Ward      | 10. Watts Ward         |

## Committees

Committee	Councillor Representative	
	December 2022 to November 2023	November 2023 to October 2024
Arts and Culture Advisory Committee	Cr Vandenberg Cr Majdlik Cr Turner	Cr Carli Cr Turner
Audit and Risk Committee	Cr Carli Cr Kesic	Cr Majdlik Cr Shannon
CEO Employment and Remuneration Committee	All Councillors	All Councillors
Community Achievement Awards Assessment Panel	All Councillors	All Councillors
Councillor Representations Nominations Advisory Committee	All Councillors	All Councillors
Disability Advisory Committee	Cr Carli Cr Majdlik Cr Ramsey (Cr Vandenberg – Reserve)	Cr Majdlik Cr Carli Cr Ramsey (Cr Shannon – Reserve)
Heritage Advisory Committee	Cr Ramsey Cr Turner	Cr Turner Cr Ramsey (Cr Abboushi – Reserve)
Intercultural Advisory Committee	Cr Shannon Cr Abboushi Cr Kesic Cr Turner	Cr Abboushi Cr Kesic Cr Shannon Cr Turner
Interface Councils	Cr Carli	Cr Majdlik
LeadWest Committee	Cr Ramsey (Cr Kesic – Reserve)	Cr Ramsey (Cr Kesic – Reserve)
Recreation and Leisure Advisory Committee	Cr Turner Cr Abboushi Cr Vandenberg	Cr Carli Cr Farrugia Cr Turner
Mayoral Charity Fund Advisory Committee	Cr Carli Cr Shannon	Cr Majdlik Cr Abboushi
Melbourne Regional Landfill Community Reference Group	Officer to represent	Cr Turner
Melton Weir Development Advisory Committee	Cr Carli Cr Shannon Cr Ramsey Cr Turner Cr Vandenberg (up to 9 Councillors)	Cr Shannon Cr Ramsey Cr Turner Cr Vandenberg

Committee	Councillor Representative	
	December 2022 to November 2023	November 2023 to October 2024
Metropolitan Transport Forum	Cr Turner	Cr Turner
Municipal Association of Victoria	Cr Majdlik (Cr Carli – Reserve)	Cr Majdlik (Cr Kesic – Reserve)
National Growth Areas Alliance (NGAA)	Cr Carli Cr Kesic Cr Turner	Cr Majdlik Cr Kesic Cr Turner
Policy Review Panel	Cr Carli Cr Shannon Cr Majdlik Cr Vandenberg	Cr Majdlik Cr Carli Cr Ramsey Cr Shannon
Preventing Family Violence Advisory Committee	Cr Carli Cr Shannon Cr Ramsey (up to 9 Councillors)	Cr Ramsey Cr Shannon
Reconciliation Advisory Committee	Cr Carli Cr Vandenberg	Cr Vandenberg (Cr Ramsey – Reserve)
Road Safe Westgate	Cr Ramsey (Cr Abboushi – Reserve)	Cr Ramsey (Cr Abboushi – Reserve)
Safe City Advisory Committee	Cr Carli Cr Shannon Cr Abboushi Cr Ramsey	Cr Abboushi Cr Ramsey Cr Shannon
Victorian Local Governance Association	Cr Majdlik	Cr Majdlik
Western Highway Action Committee (WHAC)	Cr Kesic	Cr Kesic
Western Melbourne Tourism Board	Cr Shannon	Cr Shannon
Western Region Mayors Forum	Cr Carli	Cr Majdlik
Youth Advisory Committee	Cr Abboushi Cr Kesic Cr Turner Cr Vandenberg	Cr Abboushi Cr Kesic Cr Turner Cr Vandenberg

## Councillor Code of Conduct

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

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 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 after a general election [s139(3), (4)].

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 amount 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 the 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 can be viewed on Council's website: [melton.vic.gov.au](http://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 *Local Government Act 2020* sets out the circumstances that give rise to a conflict of interest and describes the actions Councillors must take to disclose a conflict of interest where one arises.

This is supported by Chapter 5 of the Governance Rules, which sets out how disclosures of interest are made 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 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.

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 – 27 March 2023
- **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 CEOs 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 – 3 August 2023.

## 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 18 September 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 can be viewed on Council's website [melton.vic.gov.au](http://melton.vic.gov.au).

## 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 are 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.

The Remuneration Tribunal is required to make annual adjustments to the values of the allowances for Mayors, Deputy Mayors, and Councillors. On 30 June 2023, the Remuneration Tribunal made the Allowance payable to Mayors, Deputy Mayors, and Councillors (Victoria) Annual Adjustment Determination 2023, increasing the values of the base allowances by 2%, effective from 1 July 2023. A 2% increase was also applied to the base allowance values which took effect on 18 December 2023.

### Mayor and Councillors' allowances for 2023/24

Councillor	Allowance \$
Steven Abboushi (Deputy Mayor from 2 November 2023)	56,044
Lara Carli (Mayor until 2 November 2023)	67,106
Justine Farrugia	38,647
Goran Kesic	38,776
Kathy Majdlik (Mayor from 2 November 2023)	99,956
Sophie Ramsey	38,647
Julie Shannon (Deputy Mayor until 2 November 2023)	46,632
Bob Turner	38,746
Ashleigh Vandenberg	37,185

## Councillor Expenses

Councillors are entitled to be reimbursed for necessary out-of-pocket expenses incurred while performing their duties as a Councillor.

To ensure Council policy in relation to the appropriate provision of resources and support provided to Councillors meet contemporary standards of probity and community expectations, Council adopted its latest Councillors and Delegated Committee Members

Resources and Expenses Policy at its 15 March 2021 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 and Training	Local Travel	Communications	Functions External to Civic Centre	Childcare Expenses	Councillor Allowances	TOTAL
<b>Cr Steven Abboushi</b> (Deputy Mayor from 3 November 2023)	\$ -	\$ -	\$2,004.29	\$270.50	\$ -	\$56,044	\$58,318.79
<b>Cr Lara Carti</b> (Mayor until 2 November 2023)	\$513.50	\$ -	\$822.46	\$581.82	\$ -	\$67,106	\$69,023.78
<b>Cr Justine Farrugia</b>	\$ -	\$ -	\$1,066.72	\$ -	\$ -	\$38,647	\$39,713.72
<b>Cr Goran Kesic</b>	\$10,956.80	\$ -	\$822.46	\$61.82	\$ -	\$38,776	\$50,617.08
<b>Cr Kathy Majdlik</b> (Mayor from 2 November 2023)	\$630.28	\$122.73	\$2,285.81	\$155.45	\$ -	\$99,956	\$103,150.27
<b>Cr Sophie Ramsey</b>	\$ -	\$ -	\$2,449.76	\$156.82	\$ -	\$38,647	\$41,253.58
<b>Cr Julie Shannon</b> (Deputy Mayor until 2 November 2023)	\$ -	\$ -	\$2,127.80	\$472.73	\$ -	\$46,632	\$49,232.53
<b>Cr Bob Turner</b>	\$2,690.65	\$2,353.75*	\$ -	\$742.66	\$ -	\$38,746	\$44,533.06
<b>Cr Ashleigh Vandenberg</b>	\$ -	\$ -	\$2,004.29	\$64.09	\$ -	\$37,185	\$39,253.38

\*Representing Melton Council at the Australian Local Government Association's National General Assembly.

## Community Grants

Council recognises and values the important contribution residents and local community groups make to create a vibrant, safe and liveable City that is accessible to all. Local community groups are ideally placed to understand local needs and, through programs and projects, can encourage individual participation resulting in significant benefit for the whole community.

Council provides financial support to community groups and residents through the Community Grants and Funds Program. During the 2023/24 financial year the program underwent a formal review and the revised offerings were made available to the community on 1 March 2024.

### 2023/24 Council Grant Program Categories

Council directly provided community funding through the following program categories:

### Community Grants & Funds Programs

Grant/Fund Category	Purpose	Amount Available
<b>Available to the community from 1 July 2023 – 31 January 2024</b>		
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: <ul style="list-style-type: none"> <li>Community Project Grants – up to \$10,000</li> <li>Entry-Level Grants – up to \$2,000</li> </ul>	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
<b>Available to the community from 1 March 2024</b>		
Community Grants Program	Access to community grants across five categories: <ul style="list-style-type: none"> <li>The Arts</li> <li>Sports and Hobbies</li> <li>Healthy and Safe Living</li> <li>Festivals, Events and Culture</li> <li>Environment and Nature</li> </ul>	Up to \$5,000
Resident Achievement Fund	Recognises achievements and financial sacrifices made by residents participating in activities at a higher level. This replaces the previous "Resident Achievement Contributions" Fund, with increases to funding limits.	International \$2,000 Interstate \$1,000 State \$500
New Groups Fund	Supporting establishment costs of new groups for specified items.	Up to \$1,500
FairGo 4 Youth Fund	Providing opportunities for disadvantaged young people to participate in local extracurricular activities	Up to \$400 (with an additional \$200 available for people with a disability)



The table below provides a summary of the successful allocation of funds across all program areas for the 2023/24 financial year:

**Community Grants & Fund Programs**

Grant & Fund Category	Number of applications funded	Amount Funded
Semi-Annual Grants	13	\$71,306
Responsive Grants	29	\$56,051
Establishment Grants	5	\$7,390
Resident Achievement Contributions	32	\$17,000
Community Grants Program	9	\$30,272
New Groups Fund	3	\$4,500
Resident Achievement Fund	35	\$33,256
FairGo 4 Youth Fund	173	\$66,720
FairGo 4 Youth Fund (applications being processed)	57	\$29,650
<b>TOTAL COMMUNITY GRANT &amp; FUND PROGRAMS</b>	<b>356</b>	<b>\$ 316,145</b>

# Our People



# Organisational Structure

Council's organisational structure is represented in the diagram below and led by the Executive Leadership Team members pictured.



# Employee Information

## Employee Breakdown

		Office of the CEO	Organisational Performance	City Life	City Futures	City Delivery	TOTAL
Full-Time	Female	44	50	129	38	62	323
	Male	9	37	43	51	72	212
Part-Time	Female	19	6	146	6	69	246
	Male	1	0	14	1	20	36
Casual	Female	4	0	53	0	15	72
	Male	0	0	7	0	11	18
							907

	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Nurses	Senior Officers
Female	76	13	61	134	109	90	47	26	67	18
Male	27	5	17	19	39	66	44	30	0	19

In 2023/24, Council employed 907 people in full-time, part-time and casual capacities.

## Workforce Diversity and Inclusion

Council aims to continually develop a high-performing workforce. Diversity in our workforce means a broad range of perspectives for better decision making, with improved outcomes for our community. Our Enterprise Agreement includes initiatives that will support the attraction and retention of a diverse workforce.

Council's new employee program sets a foundation of expectations starting with our Values: Motivate, Empower, Lead, Trust, Openness and Nurture (MELTON), awareness of anti-discrimination, and prevention of bullying and harassment. The employment relationship is further supported by organisational policies to foster an inclusive, welcoming and respectful workplace.

Recruitment practices are continually reviewed to include adjusting and introducing more flexible selection processes, including suitable adjustments for people with diverse needs. This was enhanced this year through the review and implementation of a new Recruitment and Selection Policy aimed at achieving greater fairness and equity.

## Enterprise Bargaining Agreement

The Fair Work Commission approved the Melton City Council Enterprise Bargaining Agreement No 10, 2022 and became operational on 14 July 2023. Since then the Enterprise Agreement has been fully implemented with the following changes:

- Introduction of the Employee Consultative Committee
- Increased leave entitlements including:
  - Five weeks annual leave
  - Emergency services leave
  - Donor leave
  - IVF and pre-natal leave
  - Affirmation and transition of gender leave
  - Additional compassionate leave for ATSI staff
- Salary increases including an additional banding level for Maternal Child Health Nurses

The Employee Consultative Committee meets quarterly and provides a forum in which general employee representatives, employee union members and management representatives discuss matters that contribute to cooperative workplace relations and work practices.

## Professional Development

A suite of professional development opportunities are offered to staff via the Corporate Training Calendar. The development and program framework is delivered by People and Safety and provides access to a range of workshops in areas such as business, communication, systems training and personal development. In 2023/24 focus programs included diversity and inclusion, community engagement, health and wellbeing, and leadership development. During the financial year, 26 professional development courses were offered.

## Leadership Development Program

Council offers comprehensive training opportunities to all leaders and staff who aspire to be people leaders. Council introduced the People Leaders Forum which brings leaders together to build knowledge, capability and team leadership culture. Five sessions will be held in the calendar year, with the 2024 sessions focusing on Council's workplace Transformation Plan.

Council's Senior Leadership Team, Executive and Managers, participated in workshops with a focus on leading the workplace together.

Council partnered with the Juno Institute to deliver an Adaptive Leaders Program. Over 12 weeks, 16 participants completed the program and strengthened their leadership skills by coaching and mentoring a 'protege' or member of the community to gain employment or education. The program concluded with a graduation ceremony in November.

## Reward and Recognition Program

The Reward and Recognition framework forms part of our employee value proposition and has a focus on both staff and leadership driven recognition. The annual Star Awards were held in December 2023. This included length of service awards and 83 staff were recognised for their contribution to Council.

The Star Awards program saw 102 staff and teams nominated for five different categories with seven teams and 12 individual staff members receiving a Star Award.

## Prevention of violence against women/ gender equity strategy

Council recognises 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. Council demonstrates its commitment to prevention of violence against women and gender equity through the provision of a family violence policy and procedure to support staff who have experienced family violence. Council recognises the benefits of gender equality for increased organisational performance, diversity, inclusion and the attraction and retention of employees.

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. This year Council continued to deliver against the actions within 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. Initiatives in the Enterprise Agreement provide enhanced entitlements for employees including superannuation payments on Parental Leave, additional superannuation for women over 45 and strengthened individual flexibility for staff.

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

### Occupational Health and Safety (OHS)

Council is committed to a safe and healthy workplace for its employees and aims to have safe practices and preventative measures in place and embedded within the culture. In addition to enhanced commitments in our Enterprise Agreement, Council continued to review and monitor its health and safety obligations, implement changes to ensure its safety frameworks contributed to managing risks, improving health and wellbeing, organisational performance and productivity.

Council undertook a significant project to review the designated workgroups and OHS governance structure in 2023. This resulted in a new governance structure within Council that provides a clearer framework for consultation, reporting accountability, decision-making and issue escalation. With increased health and safety representatives and consultative processes across the organisation, there will be increased awareness and participation for employees in health and safety matters.

Through an internal audit all employees were invited to participate in a survey that focussed on workplace safety, including psychosocial safety. This also consisted of a thorough review of Council's safety framework which included policies, procedures, incidents/hazards, and communication. The results from the audit will be developed into an updated and improved safety strategy and action plan designed to strengthen Council's safety culture.

### Workplace Health and Wellbeing

We recognise that our employees are our most important asset and we work to promote and improve our employee's safety, health and wellbeing. Employees and their families have access to an extensive range of support services through our employee assistance program. Employees can confidentially and discretely access a range of emotional, physical and social support services including:

- 24/7 face-to-face and telephone counselling
- Health and wellbeing services
- Extensive online resources e.g. health risk assessment, mortgage assist, finance assist and legal assist.

Through flexible work and remote working arrangements, Council supports employees' ability to achieve a healthy level of work-life balance and wellbeing.

### Injury Management/Return to Work

Implementation of early return-to-work strategies, working closely with injured employees, treating practitioners and people managers assists Council in supporting our employees in their recovery and sustainable working outcomes.

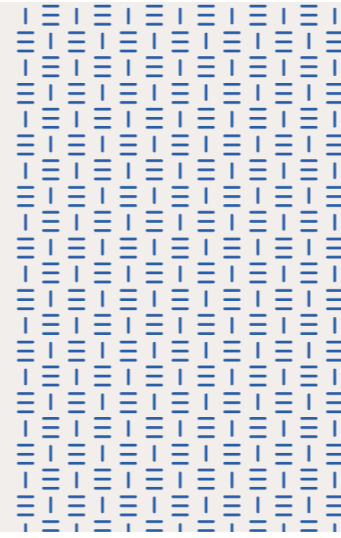
### Child Safety

Council is committed to being a child safe organisation. We recognise our responsibility to keep children and young people safe from harm and have established policies, procedures, and training to achieve these commitments. Council is actively implementing Council's Child Safe compliance requirements under the Victorian Child Safe Standards. A newly established cross-organisational governance structure oversees Council delivering its responsibilities regarding child safeguards, monitoring outcomes and reporting to both Council and State government authorities.

### Enterprise Risk Management

Council has continued to implement its Risk Management Framework (plan) and online Risk Management tool across numerous business units. The tool has the capability to manage and record strategic, corporate and operational risks. During the period between November 2023 and March 2024, 144 leaders from across the organisation received training on Council's Risk Management framework and online Risk Management tool. Council has continued to facilitate risk workshops across the business units to conduct risk assessments and establish operational risk registers. Council has developed a roadmap with an overview of actions and projects to be prioritised over the next two years. This roadmap is largely focused on uplifting maturity through establishing the risk profile on all levels including strategic, corporate and operational risks as well as embedding a positive and proactive risk aware culture. This includes facilitating risk-related activities across the business to continue to build organisational resilience, consistency and continuity.

# Our Performance



Council is committed to transparent reporting and accountability to the community and the Report of Operations 2023/24 is the primary means of informing the City of Melton community about Council's operations and performance during the financial year.

## Integrated Strategic Planning and Reporting Framework

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

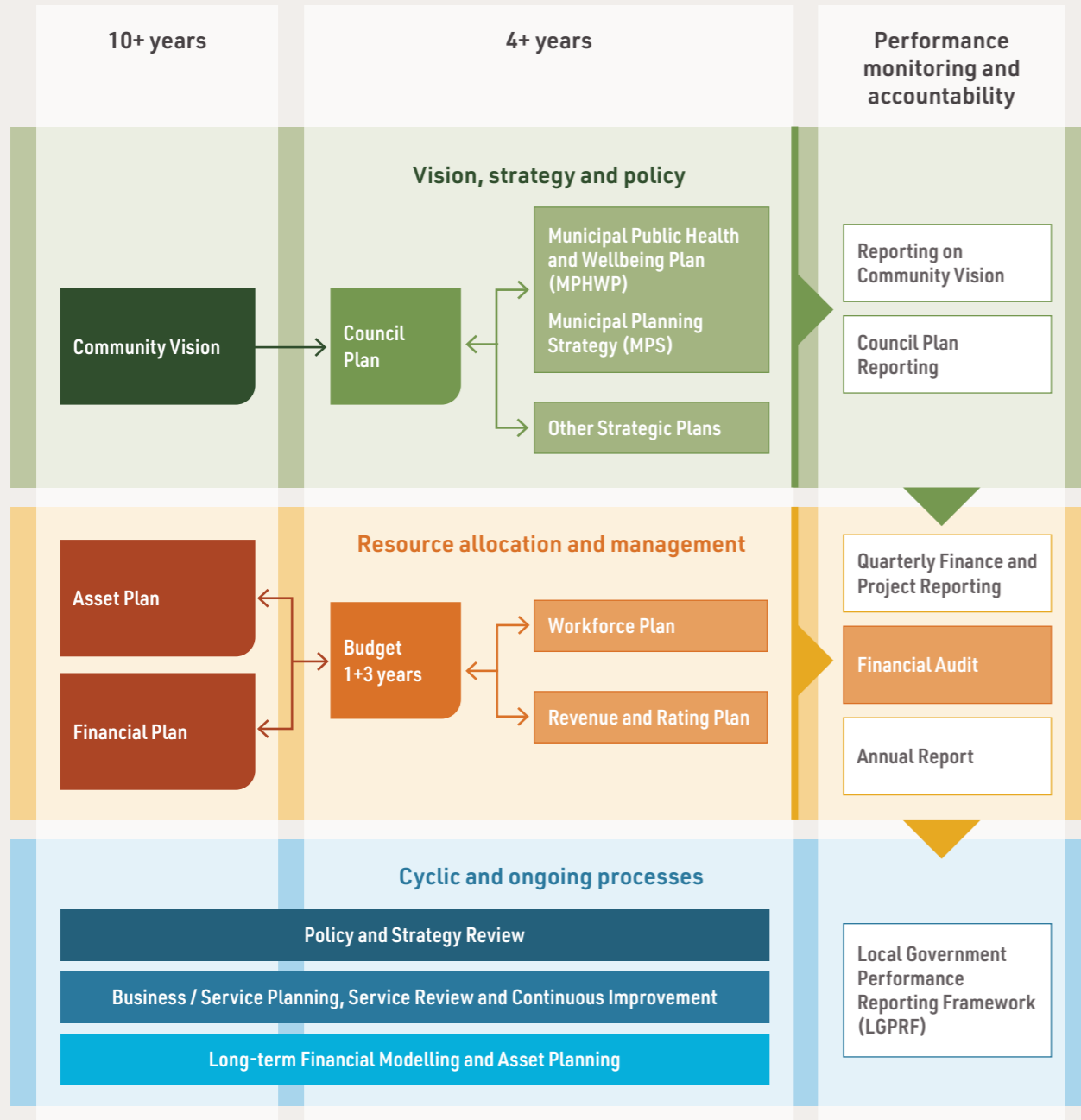
- A Community Vision (for at least the next 10 financial years)
- A Council Plan (for at least the next four financial years)
- A Financial Plan (for at least the next 10 financial years)
- An Asset Plan (for at least the next 10 financial years)
- A Revenue and Rating Plan (for at least the next four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

The Act also requires councils to prepare:

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

## Accountability Framework

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 services, 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, the Budget, and 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:

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

**A safe City that is socially and culturally connected.**

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



### Theme Two

**A vibrant and healthy natural and built environment.**

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



### Theme Three

**A fast growing, innovative and well-planned City.**

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



### Theme Four

**A City that promotes greater education and employment.**

A City rich in local employment and education opportunities



### Theme Five

**A community that is actively engaged in the City.**

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



### Theme Six

**A high-performing organisation that demonstrates civic leadership and organisational excellence.**

An innovative, transparent, accountable and sustainable organisation



## Performance

Council's performance for 2023/24 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 providing 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 published on Council's website.

The 2023/24 Council Annual Action Plan End of Year Performance Report was presented to Council at the 26 August 2024 meeting. The report provides commentary on achievements, progress and explanations for delays and postponements.

The table below details progress against the actions in 2023/24.

A copy of this report can be found on Council's website.

The 2023/24 year represents the third year of the Council and Wellbeing Plan 2021-2025.


Status	Description	Number of actions
Completed	The Action has been completed	61
On track	At least 90% of the action target has been achieved	0
Off Track	Between 75% and 90% of the action target has been achieved	0
Monitor	Less than 75% of the action target has been achieved	1
<b>TOTAL ACTIONS</b>		<b>62</b>

## 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 2023/24 budget
- Significant achievements for the year
- Information in relation to services funded in the 2023/24 budget.

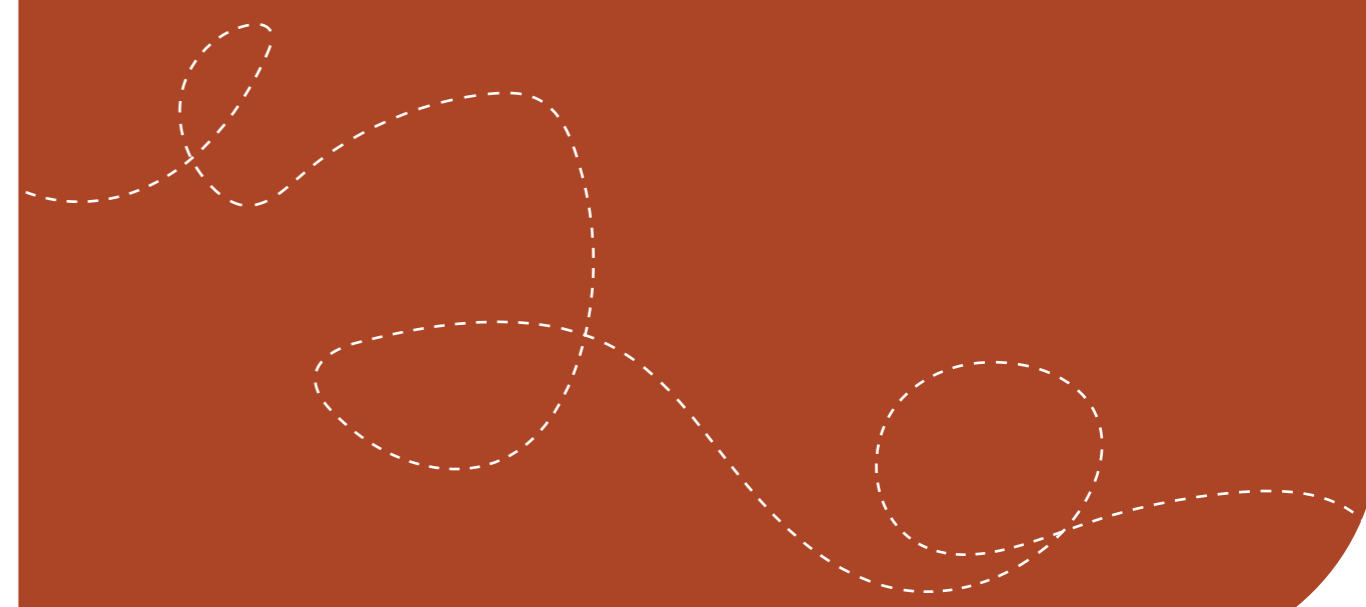
It also provides results for the prescribed service performance indicators and measures as set out in the Local Government Performance Reporting Framework and a look at what the future holds.

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

# Theme One

## A safe City that is socially and culturally connected

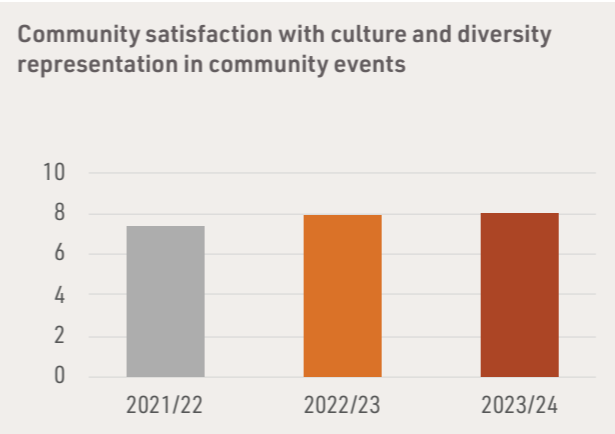
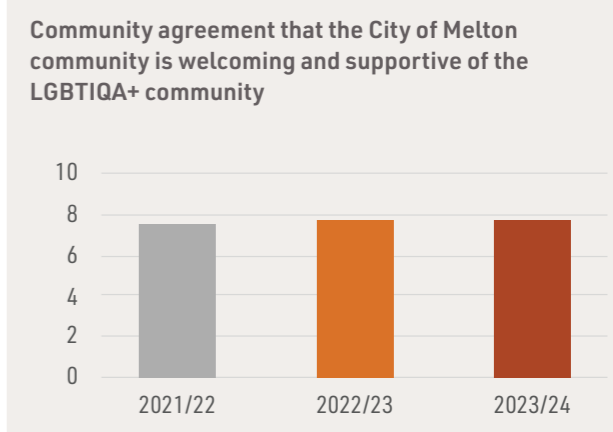
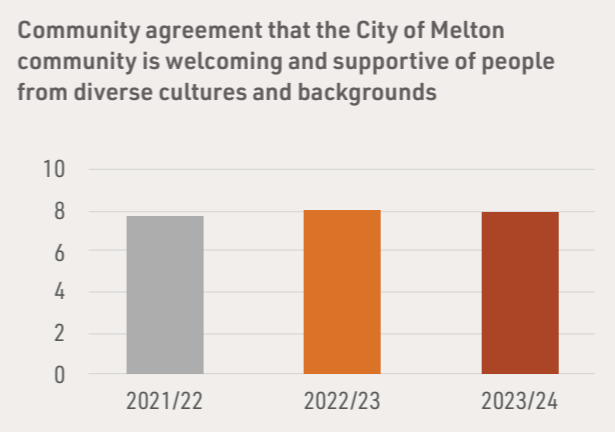
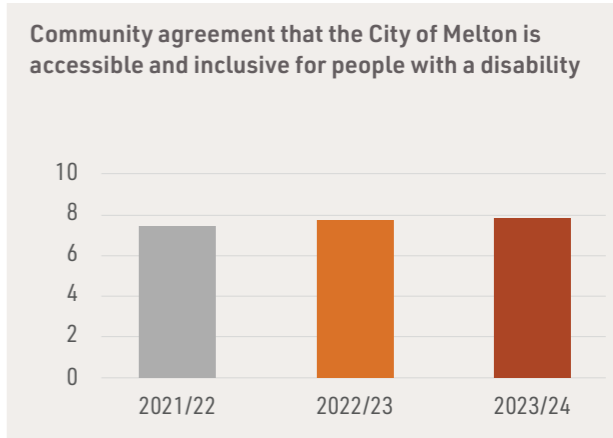
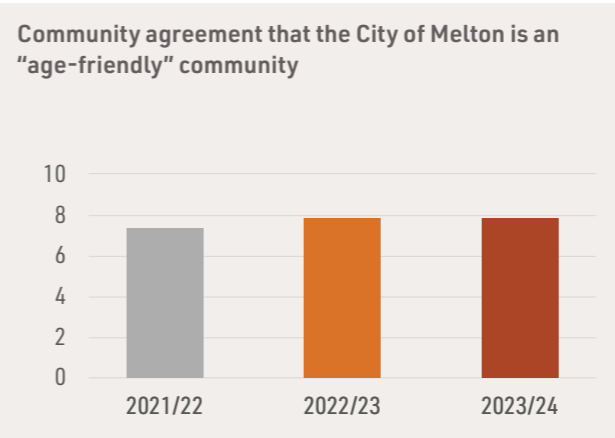
Strategic Outcome: A diverse, equitable, safe and connected City that people are proud to be part of.



**OBJECTIVE: 1.1**

**A community that celebrates diversity and is inclusive of all ♥**

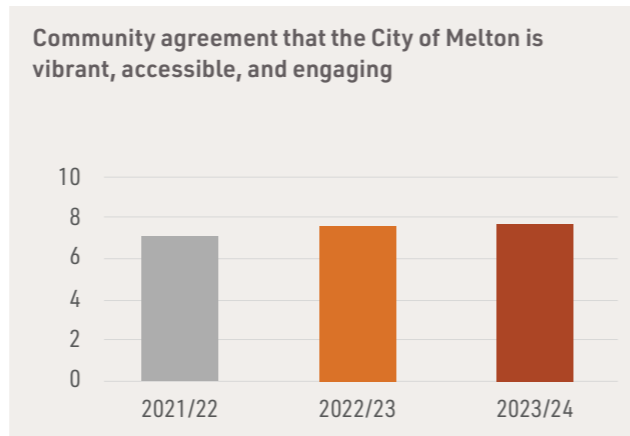
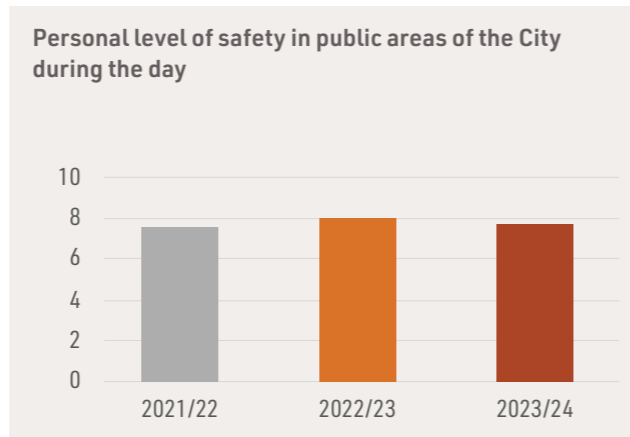
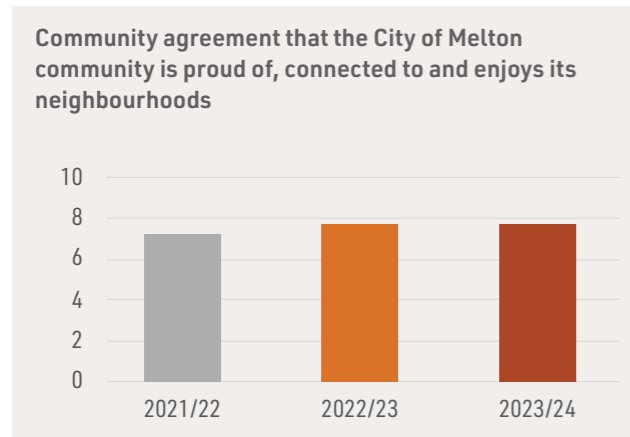
STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community agreement that the City of Melton is an age-friendly community ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	7.3	7.8	7.8	The 2024 result is the same as last year and continues the upward trend since 2022. Council will continue to review its programs, services and events to ensure it provides a high-quality service to all ages.
Community agreement that the City of Melton is accessible and inclusive for people living with a disability ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	7.4	7.7	7.8	Results have continued to improve over the course of the Council and Wellbeing Plan 2021-2025. 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</small>	7.7	8	7.9	The 2024 result shows a very marginal decrease compared to last year but is higher than in 2022. It indicates the community still agrees that the City of 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</small>	7.5	7.7	7.7	The 2024 result shows a continuation of last year's level and an upwards trend since 2022. The result indicates the community agrees with the statement.
Community satisfaction with culture and diversity representation in community events ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	7.4	7.9	8	There has been an increase in the level of agreement with this indicator compared to previous years. The result is in the very good range and indicates the community are satisfied with culture and diversity representation in community events.



**OBJECTIVE: 1.2**

**A safe community where people feel proud to live** ❤️

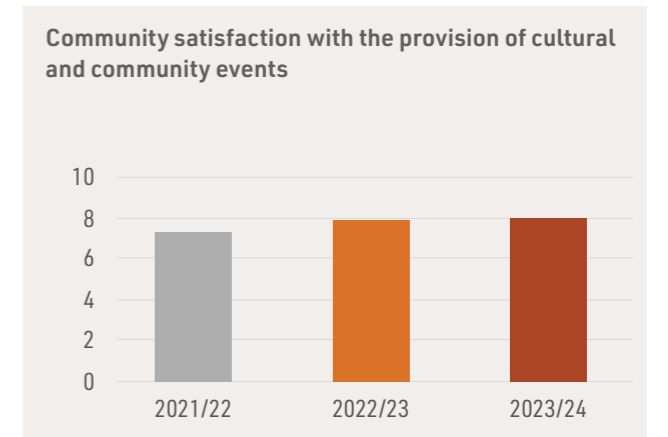
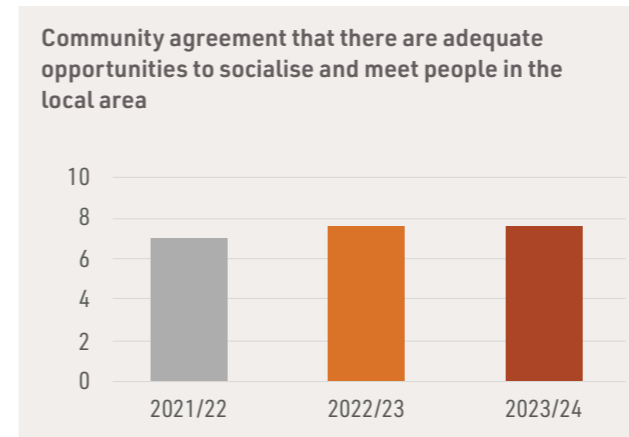
STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community agreement that the City of Melton community is proud of, connected to and enjoys its neighbourhoods ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	7.2	7.7	7.7	The 2024 result is the same as the previous year, which was an increase in satisfaction from 2022. This indicates that the City of Melton community is generally proud of, feels connected to and enjoys its local neighbourhoods.
Personal level of safety in public areas of the City of Melton during the day ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	7.6	8	7.7	The 2024 shows a marginal decrease compared to 2023, although it is still higher than in 2022. The result indicates that generally, the community feels safe during the day.
Personal level of safety in public areas of the City of Melton at night ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	5.5	6.6	6	The 2024 result is slightly lower compared to last year but is still higher than in 2022. The result indicates that generally the community feels safe during the night. However, it is noted that this rating is lower than the perceptions of safety indicators during the day, which provides an opportunity for ongoing improvement in safety at night.
Community agreement that the City of Melton is vibrant, accessible and engaging ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	7.1	7.6	7.7	The 2024 result shows an improvement since the beginning of the Council and Wellbeing Plan 2021-2025. The result continues the high level of agreement that Melton is vibrant, accessible and engaging.



**OBJECTIVE: 1.3**

**Local neighbourhoods are socially and culturally connected** ❤️

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community agreement that there are adequate opportunities to socialise and meet people in the local area ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	7	7.6	7.6	The 2024 result is the same as the previous year, which was a significant increase from 2022, indicating the community strongly 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</small>	7.3	7.9	8.0	The 2024 result is a slight increase on the previous year, but a significant improvement on 2022. The results continue to be in the very good range for community satisfaction with the provision of events.

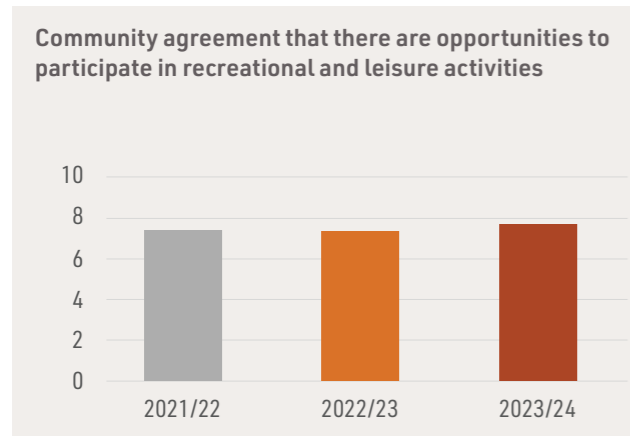
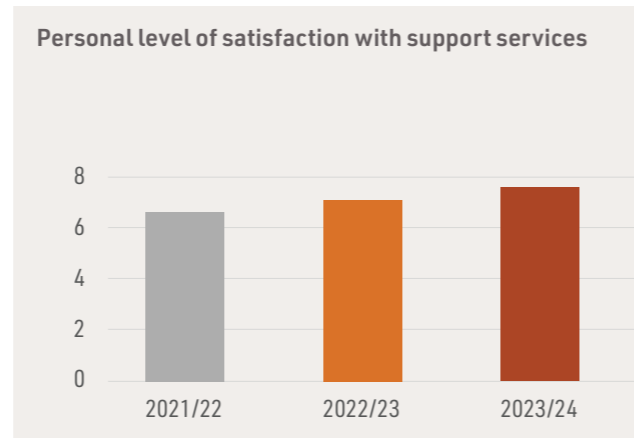
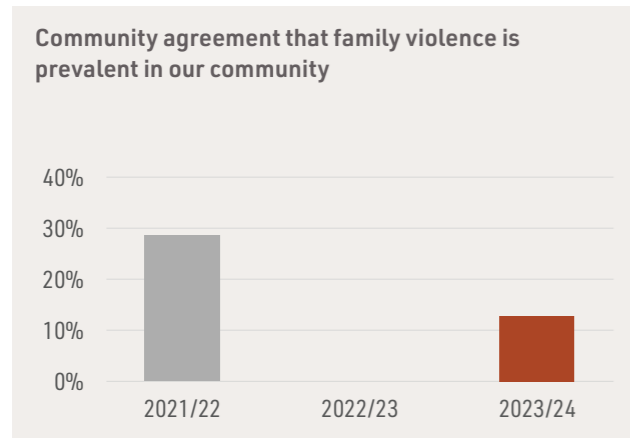




**OBJECTIVE: 1.4**

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

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community agreement that family violence is prevalent in our community ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	28.6%	No result available	13%	The result is notably lower than in 2022 (no data was collected in 2023). The City of Melton experiences the third highest rate of family violence in the Metro-West, exceeding the Victorian average. These findings suggest a need for enhanced community education and awareness efforts on family violence. This data aligns with the national community attitudes survey and fulfills our reporting obligations under the <i>Gender Equality Act 2020</i> .
Personal level of satisfaction with support services ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	6.6	7.1	7.6	The 2024 result sees another increase in the personal level of satisfaction with support services since the commencement of the Council and Wellbeing Plan 2021-2025.
Community agreement that there are opportunities to participate in recreational and leisure activities ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	7.4	7.3	7.7	The 2024 result has improved compared to previous years. It indicates community agreement that the opportunities to participate in recreational and leisure activities are "very good".

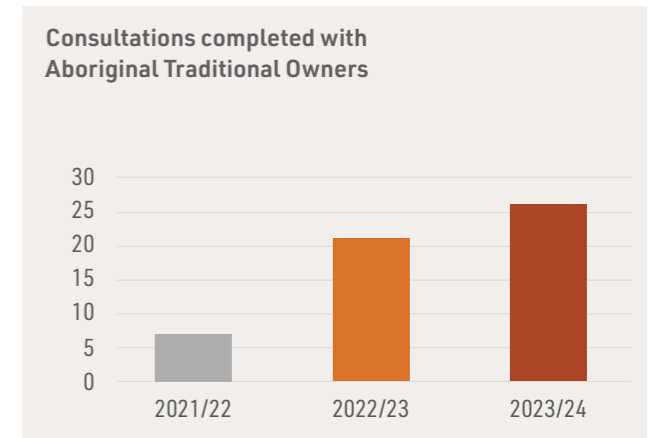


NB: "Community agreement that family violence is prevalent in our community" was not asked in the annual Community Satisfaction Survey in 2022/23

**OBJECTIVE: 1.5**

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

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Number of Council supported activities led by Aboriginal and Torres Strait Islander community members <small>(The number of Council supported activities led by Aboriginal and Torres Strait Islander community members)</small>	10	18	12	Initiatives included the NAIDOC Ball and Cultural Yarn at the Learning Festival in July 2023, the Welcome Baby to Country event in August 2023, Kirrip's participation at the Djerriwarrh Festival in November 2023 and hosting a Christmas party for local First Nations families in December 2023. Activities in 2024 included cultural awareness sessions during Reconciliation Week in May 2024. These events and initiatives underscore Council's commitment to fostering cultural awareness and community engagement.
Consultations completed with Aboriginal Traditional Owners <small>(The number of consultations between Council and Aboriginal Traditional Owners)</small>	7	21	26	Consultations this year included the Melton Cemetery Reflection Space and proposing a Wurundjeri name for Lake Darlingsford. Council has actively developed six Cultural Heritage Management Plans (CHMPs), engaged with three Traditional Owner groups and involved Traditional Owners in three planning scheme amendments. Council consultations extended to collaborating with the Wurundjeri community for a First Nations exhibition and contributing to the design processes of the Plumpton Aquatic Centre and Cobblebank Community Services Hub. Council successfully activated or completed eight CHMPs from January to June 2024, with two engagements specifically involving Traditional Owners related to ongoing CHMP projects.



The following table outlines Council's progress in 2023/24 on initiatives identified in the 2023/24 budget.

INITIATIVES	PROGRESS	COMMENTS
Increased airconditioning, internet and repair of flooring (courts 4/5) - Cobblebank Basketball Stadium	In progress	The design stage has commenced and is due to be completed by December 2024. Floor repairs have been completed.
Upgrade to LED lighting on main soccer pitches - Springside Recreational Reserve Caroline Springs	Completed	
Kitchen upgrade - Blackwood Drive Reserve, Reynolds Place, Melton	In progress	The design stage has been completed and the grease trap installation and power upgrades are scheduled for completion by September 2024. The project is scheduled for completion by the end of 2024.
Pavilion upgrades - Blackwood Drive Recreation Reserve	Completed	
Coaches' Box - Reserve Rd Melton	In progress	This project is scheduled to commence in January 2025, with an anticipated construction timeframe of eight weeks.
Extend the cricket practice nets and replace the synthetic pitch - Blackwood Drive Reserve Melton South	In progress	Work to replace the two synthetic cricket pitches has been completed. The extension of the cricket nets has commenced and is due for completion in August 2024.
Upgrade toilets and kitchen - Melton Bowling Club	In progress	The design stage has commenced and is due for completion by October 2024.
Resurfacing of the tennis courts and installing perimeter fencing around the tennis club - Hillside Tennis Club	In progress	The Request for Tender for the construction stage will commence July 2024. The delivery timeframe is to be confirmed and contractor appointed.
Car park extension - City Vista Sports Precinct	Completed	
Concept planning for a local community space and other needed facilities - Kurunjang Recreation Reserve and pavilion	Completed	
Electronic scoreboard upgrade - Diggers Rest Recreation Reserve	Completed	
Special Housing Project - City of Melton	In progress	Initial benchmarking has been undertaken. Officers continue to wait for further direction from the State Government and Plan Victoria before proceeding.
Car park asphaltting, lighting and line marking of parking bays - West Melton Tennis Centre	Completed	
Carols by Candlelight - Caroline Springs	Completed	
Improvement of the practice net areas - Hillside Recreation Reserve	In progress	Delivery of this project is scheduled to commence in March 2025.
Outdoor undercover viewing area - Diggers Rest Bowling Club	Completed	
Repair Service Facility - Possible location Melton Recycling or similar facility	In progress	A draft Repair Café Feasibility Study report has been received and will be considered through the Circular Economy and Resource Recovery Strategy that is underway. In the community survey, a majority of survey participants expressed interest in repair cafe.
Diggers Rest Community Carols	Completed	
Combined Churches Caring Contribution	Completed	
Upgrade Melton South Community Centre - Exford Road, Melton	Completed	
Willows Homestead - Reserve Road, Melton	In progress	A conservation specialist has been appointed to undertake the development of a furniture, furnishings and historical artifacts management plan. The plan is expected to be completed in 2024/25.
Six-month trial to extend hours of Taylors Hill Men's Shed - Taylors Hill	Completed	

## Significant Achievements for the Year

- ✓ Delivered Council's Cultural Diversity Week Festival in March 2024 bringing together more than 1,000 residents from the City of Melton from diverse backgrounds, identities, ages and abilities
- ✓ Housing services supported 95 households (96 children & 98 adults) who are experiencing homelessness
- ✓ Delivered 21,006 meals to residents, older adults and people living with disability and their carers
- ✓ Opened the Atherstone Traffic School, incorporating initiatives to increase online safety, digital literacy and road safety
- ✓ Held three community activation days celebrating the opening of new community centres, attracting more than 1,500 residents collectively
- ✓ Delivered the assertive outreach response initiative which resulted in 109 notifications through the rough sleeping notification tool on Council's webpage
- ✓ Held the Women in Sport breakfast with 60 attendees
- ✓ The first year of the Equality and Respect Implementation Plan 2023-2025 was delivered, with tailored staff training on preventing family violence and capacity building
- ✓ NAIDOC was celebrated with the first annual Western NAIDOC ball hosted within the City of Melton.



The following table outlines information in relation to the services funded in the 2023/24 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	NET (COST)/SURPLUS ACTUALS NET (COST)/SURPLUS BUDGET (UNFAVOURABLE)/FAVOURABLE VARIANCE \$000
<b>Community Safety</b>	Community Safety is responsible for the implementation of Council's General Local Laws including amenity protection, local laws, parking, litter prevention, fire prevention and management of the school crossings program. Community Safety is also responsible for building services, environmental health, and animal management, including ranger services and management of Council's Pound.	(\$176) (\$1,162) <b>\$986</b>
<b>Child, Family and Youth</b>	Provision of services for children 0-25 years and their families. Programs include childcare services, kindergarten enrolment, playgroup and children's programs, family parenting programs, preschool field officer programs and the best start program. The service also facilitates Council's Early Years Partnership committee delivering the City of Melton's Municipal Early Years Plan and the provision of all programs and services related to young people aged 12-25 through the Young Communities portfolio.	(\$2,799) (\$3,465) <b>\$666</b>
<b>Community and Active Living</b>	Provision of services and programs for older people, people living with a disability and their carers including delivered and centre-based meals, personal care, domestic assistance, community transport property maintenance, community and centre-based respite, and Men's Shed. It also includes provision of Integrated Family Support Services and Housing Services that provide homelessness support services and manage Council's affordable housing properties. The service area also facilitates Council's Disability Advisory and Youth Advisory Committees.	(\$1,904) (\$2,809) <b>\$905</b>
<b>Recreation and Community Activation</b>	Plans and manages the provision of all community sport, recreation and leisure-based (including aquatics) infrastructure across the municipality. The service also provides advice to Council on open space planning, sport development, leisure needs and access to recreation activities. The Business unit provides Council's cafe services and manages the activation and bookings of all community facilities and infrastructure.	(\$1,098) (\$1,143) <b>\$45</b>
<b>Healthy Connected Communities</b>	Plans, promotes and supports a more inclusive, engaged, healthy and safe community through a range of community capacity initiatives and programs. This is delivered through the provision of community centre and neighbourhood facilities and programs, social and health policy planning and research, health promotion, community safety, the prevention of violence against women, reconciliation and First Nations community engagement, and culturally and linguistically diverse communities' engagement along with community grants and awards programs. Plans and delivers Council's major events (civic and community) program. Development, delivery and support of a diverse range of events including Council's major event program and the curation of public art activation and programs.	(\$7,193) (\$6,996) <b>(\$197)</b>
<b>Maternal and Child Health</b>	Provision of all Maternal Child Health Services and programs including Universal and Enhanced MCH services, parental education support services and programs.	(\$2,597) (\$4,178) <b>\$1,581</b>

The following table outlines 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 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Animal Management</b>					
<b>Timeliness</b> AM1 Time taken to action animal management requests	4.1 days	5.9 days	8.3 days	5.5 days	The average number of days to action Animal Management requests has slightly decreased from 5.9 in 2022 to 5.5 days in 2024. This slight decrease has occurred due to improved internal processes and resources to eliminate any backlog.
<small>[Number of days between receipt and first response action for all animal management requests/Number of animal management requests] x100</small>					
<b>Service standard</b> AM2 Animals reclaimed	36.6%	40.9%	35%	26.8%	The number of animals reclaimed has decreased by 9.8% since 2021. This can be attributed to some people considering the current costs of owning animals and not collecting them after they have been impounded.
<small>[Number of animals reclaimed/Number of animals collected] x100</small>					
<b>Service standard</b> AM5 Animals rehomed	39%	49.3%	49.3%	56.3%	An increase from 49.3% in the 2022 and 2023 reporting periods to 56.3% for the current reporting period is related to more animals being suitable for rehoming. Suitability for rehoming is based upon the animal's health, behaviour/nature and temperament testing relating to other animals, people, food etc.
<small>[Number of animals rehomed/Number of animals collected] x100</small>					
<b>Service cost</b> AM6 Cost of animal management service per population	\$6.85	\$6.96	\$8.22	\$9.17	The increase from \$6.96 in 2022 to \$9.17 in 2024 is due to an increase in staff, costs associated with our Snake Relocation Program, Pound Facility redevelopment and the cost of supplies.
<small>[Direct cost of the animal management service/ Municipal population]</small>					
<b>Health and safety</b> AM7 Animal management prosecutions	100%	100%	100%	100%	There were 23 animal matters heard. It is Council's highest number of prosecutions in a 12-month period. All 23 prosecutions were successful.
<small>[Number of successful animal management prosecutions/Number of animal management prosecutions]</small>					

SERVICE/INDICATOR/MEASURE	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Food Safety</b>					
<b>Timeliness</b> FS1 Time taken to action food complaints <small>[Number of days between receipt and first response action for all food complaints/Number of food complaints]</small>	2 days	1.7 days	2.1 days	1.5 days	The average number of days to action food complaints has reduced by 0.6 days from 2.1 days in 2023 to 1.5 days in 2024. This has been achieved through improvements in the process and a shift in the prioritisation of these tasks when received.
<b>Service standard</b> FS2 Food safety assessments <small>[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</small>	63.8%	54%	50.7%	51.9%	The slight increase of annual inspections from 50.7% in 2023 to 51.9% in 2024 is due to a more targeted focus on Food Safety Assessments.
<b>Service cost</b> FS3 Cost of food safety service <small>[Direct cost of the food safety service/Number of food premises registered or notified in accordance with the Food Act 1984]</small>	\$353.86	\$326.61	\$257.44	\$316.18	The employment of an Environmental Health Officer, population growth, rising costs of analytical services and an increase in the number of registered premises has contributed to the increase in the cost of the service compared to 2023. Despite the increase since 2023, it is still lower than previous years.
<b>Health and safety</b> FS4 Critical and major non-compliance outcome notifications <small>[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</small>	0	1	0	0	No notifications received as of the end of the 2023/24 financial year.
<b>Health and Safety</b> FS5 Food Safety Samples <small>[Number of food samples obtained/Required number of food samples] x 100</small>	-	-	-	100%	This is a new indicator for the 2023/24 financial year so there is no historical data for comparison. All samples for the 2023/24 financial year have been collected.
<b>Aquatic Facilities</b>					
<b>Service standard</b> AF2 Health inspections of aquatic facilities <small>[Number of authorised officer inspections of Council aquatic facilities/Number of Council aquatic facilities]</small>	0	0	0	0	No inspections were carried out during the financial year, in line with previous years.
<b>Utilisation</b> AF6 Utilisation of aquatic facilities <small>[Number of visits to aquatic facilities/Municipal population]</small>	0.4	1	1.6	1.8	Attendances have increased marginally compared to previous years. The increase can be attributed to more "Learn to Swim" programs and more wellness programs conducted during the year.
<b>Service cost</b> AF7 Cost of aquatic facilities <small>[Direct cost of aquatic facilities less income received/Number of visits to aquatic facilities]</small>	\$14.12	\$7.38	\$3.84	\$3.88	Contract payments have marginally increased this year and an increase in gas charges has contributed to a small increase in operating costs compared to the previous year.

SERVICE/INDICATOR/MEASURE	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Maternal and Child Health</b>					
<b>Service standard</b> MC2 Infant enrolments in the MCH service <small>[Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received] x 100</small>	101.2%	101.4%	101.1%	100.9%	The 2024 result is comparable to results from the previous three years. The result is what would be expected from this indicator as it relates to newborn enrolments.
<b>Service Cost</b> MC3 Cost of MCH Service <small>[Cost of the MCH service/Hours worked by MCH nurses]</small>	\$84.22	\$82.87	\$82.31	\$82.95	The slight increase in the cost of service is within expected levels.
<b>Participation</b> MC4 Participation in the MCH service <small>[Number of children who attend the MCH service at least once in the year/Number of children enrolled in the MCH service] x100</small>	62.7%	56%	52.8%	53.2%	This result is consistent with the previous year and reflects the service operating a prioritised MCH service model and rapid population increases.
<b>Participation</b> MC5 Participation in the MCH service by Aboriginal children <small>[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</small>	71.1%	64%	80%	67.3%	This result is within expected parameters. The reduction from 2023 is reflective of staffing levels and is consistent with the three previous years. Due to a relatively small cohort, these results will vary each year.
<b>Participation</b> MC6 Participation in 4-week Key Age and Stage visit <small>[Number of 4-week key age and stage visits/Number of birth notifications received] x 100</small>	93.5%	97.6%	94.5%	94.5%	Consistent with previous years which is within the designated materiality threshold.

# Theme Two

## A vibrant and healthy natural and built environment

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

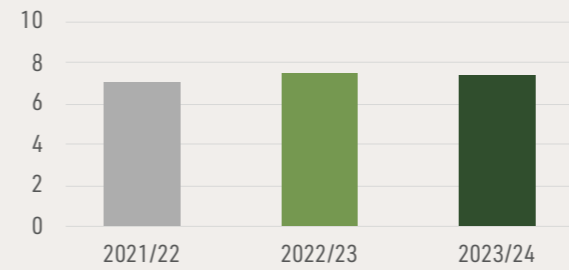


### OBJECTIVE: 2.1

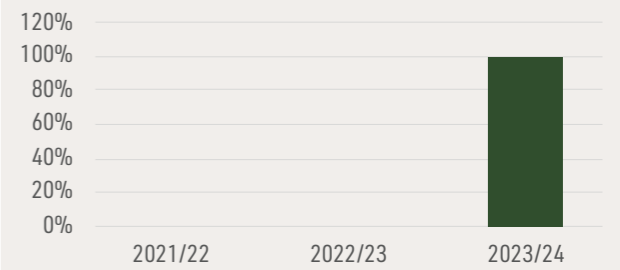
A City with healthy waterways, biodiversity and ecosystems

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with Council responsibilities towards the environment <small>Source: Metropolis Community Satisfaction Survey</small>	7.1	7.5	7.4	The 2024 result is a small decrease from 2023. Community engagement and education initiatives as well as campaigns to promote the work Council is doing in the environment space will hopefully improve this result for 2025.
Number of Reserve Management and Monitoring Plans <small>(Numerator - Council managed conservation reserves with Reserve Management and Monitoring Plans Denominator - Total number of Council managed conservation reserves X 100)</small>	0%	0%	100%	Monitoring reports have been submitted to the Federal Government for Mt Cottrell Recreation Reserve and Bush's Paddock to ensure compliance with offset reporting.

Community satisfaction with Council responsibilities towards the environment



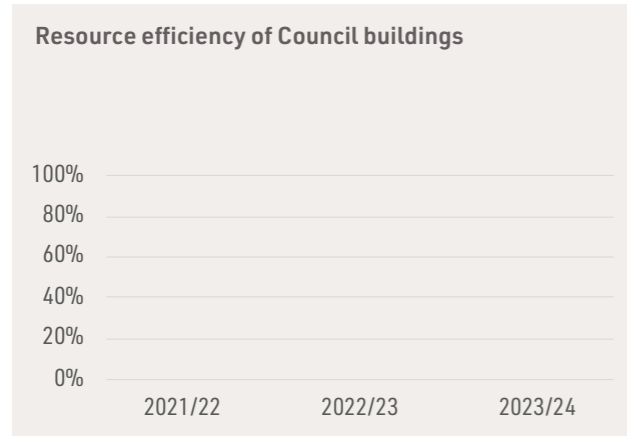
Number of Reserve Management and Monitoring Plans



**OBJECTIVE: 2.2**

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

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Resource efficiency of Council buildings <small>(Total energy consumption (MJ) per sqm floor area (MJ/m<sup>2</sup>) (total Council buildings in m<sup>2</sup>))</small>	Data was not captured this year	Data was not captured this year	Data was not captured this year	Utility data is not available.
Number of trees planted in the City ♥ <small>(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)</small>	3,500	6,000	12,431	A total of 12,431 trees were planted in 2024. This includes trees planted as part of the Greening the West project.



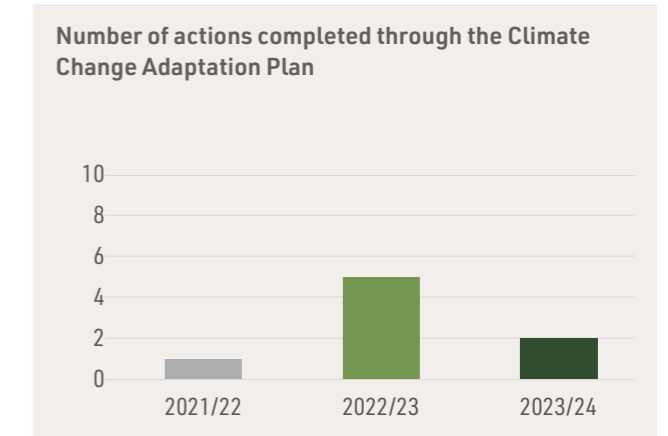
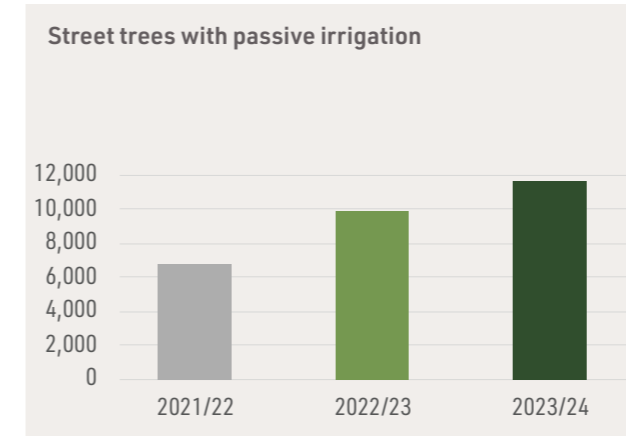
NB: Utility data for "Resource efficiency of Council buildings" has not yet been received to date.

**OBJECTIVE: 2.3**

A City growing and developing sustainably ♥

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Street trees with passive irrigation <small>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)</small>	6,792	9,874	11,694	New plantings in residential developments include the provision of passive irrigation as standard. As a result, 11,694 inlets were provided by the end of the financial year.
Number of actions completed through the Climate Change Adaptation Plan ♥ <small>(The number of actions for 2023/24 from the Climate Change Adaptation Plan that have been completed divided by the number planned for completion x 100)</small>	1	5	2	The two actions for this period include addressing the urban heat island in new builds such as the Green Terrace that was designed for the Plumpton Aquatic Centre; and the consideration of climate change adaptation such as the background reports prepared for Melton East Precinct Structure Plan. Both actions are ongoing.
Community satisfaction with Council's performance in the protection of local heritage and sites of significance	6.9	7.5	7.5	The 2024 result is consistent with the previous year's results and reflects Council's work to promote and protect local heritage sites of significance.

Source: Metropolis Community Satisfaction Survey

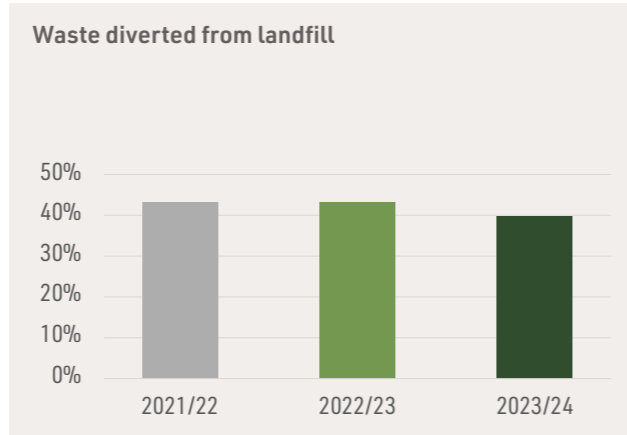
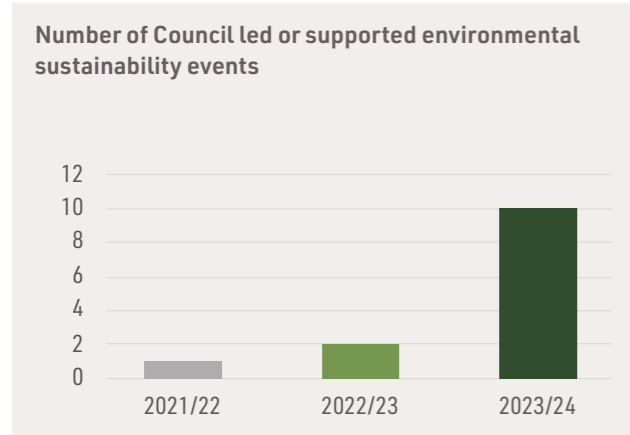


**OBJECTIVE: 2.4**

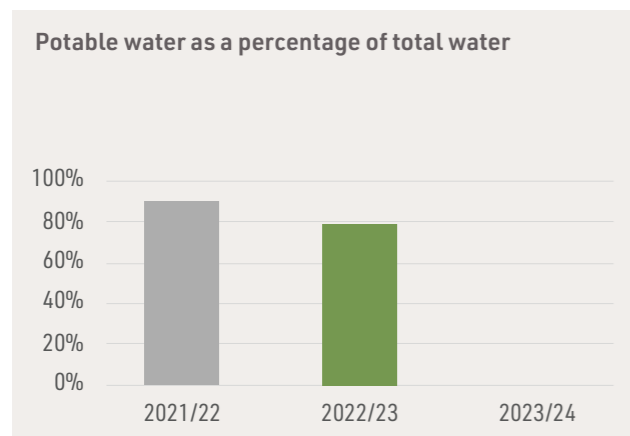
A City that mitigates and adapts to climate change and is environmentally aware ♥

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
<b>Number of Council-led or supported environmental sustainability events</b> <small>(Number of community sustainability events coordinated or supported by Council)</small>	1	2	10	There has been a significant increase in the number of events in 2024 compared to the previous two years, which is a return to pre-Covid-19 levels. Events included Sustainability Lane at DJ festival, the Love Local Market at Fraser Rise, Harmony Day Festival and FOGO information sessions at community centres/libraries targeting CALD community groups.
<b>Waste diverted from landfill *</b> <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>	43.4%	43.4%	39.73%	The kerbside collection landfill diversion rate is 39.73% which is a decrease on previous years. The decrease in the diversion rate can be attributed to Council and State Government initiatives resulting in a higher uptake of other waste disposal options including the Melton Recycling Facility free green waste disposal, hard waste collection services, and the Container Deposit Scheme with households choosing to return their own bottles and cans instead of placing these items in kerbside bins. These initiatives will likely impact on future results, therefore Melton will review the target for this indicator in light of these initiatives.
<b>Potable water as a percentage of total water</b> <small>(Numerator = total amount of potable water Denominator = total amount of all water Multiplied by 100 to give a percentage result)</small>	90%	79%	Data is not currently available	Data is not currently available.

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



NB: Data was not available for "Potable water as a percentage of total water" for 2023/24.



**Significant Achievements for the Year**

- ✓ Lake Caroline Masterplan & Activation Strategy was adopted
- ✓ Review of the Environmental Enhancement Program completed
- ✓ The Western Plains South Green Wedge Management Plan was adopted
- ✓ The Environmentally Sustainable Design Guidelines have been completed.



The following table outlines Council's progress in this financial year on initiatives identified in the 2023/24 Budget.

INITIATIVES	PROGRESS	COMMENTS
Local Park improvements (trees) at St Genevieve "Central Park" on Kipling Circuit Diggers Rest	Completed	
Development and maintenance of the Melton Botanic Garden by Friends of Melton Botanic Garden	In progress	Consultation with the Friends of the Melton Botanic Garden is scheduled for September 2024. A summary of findings will be presented to Council.
Path safety lighting at Norm Raven Reserve, Glitter Road Diggers Rest	In progress	The contractor for this work has been selected and is scheduled to commence work in September 2024.
Upgrade to Stage 1 park in Eynesbury	Completed	

The following table outlines information in relation to the services funded in the 2023/24 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	NET (COST)/SURPLUS ACTUALS NET (COST)/SURPLUS BUDGET (UNFAVOURABLE)/FAVOURABLE VARIANCE \$000
<b>Operations</b>	Operations are responsible for the maintenance of the City's assets including Council's roads, footpaths, drainage, parks, open spaces, sportsgrounds and trees and are responsible for Council's waste and recycling services. Operations also coordinates Council's municipal emergency management arrangements (planning, preparedness, and recovery) and organisational business continuity planning.	(\$72,861) (\$70,639) <b>(\$2,222)</b>
<b>City Environment and Sustainability</b>	Provision of environmental planning and administering Council's Environmental Enhancement Program. Creating, maintaining and implementing Council's environment, climate change, sustainability and integrated water management policies and plans. Delivery of Council's environmental outreach activities to the community.	(\$1,393) (\$2,021) <b>\$628</b>

SERVICE/INDICATOR/MEASURE	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Waste</b>					
<b>Service standard</b> WC2 Kerbside collection bins missed	0.9	0.6	1.2	0.6	Several factors caused a significant increase in 2023 compared to 2022. In collaboration with the collection contractor, Council completed a review of the collection process before the 2023/24 financial year. This has created operational efficiencies and a more balanced workload for the collections contractor which has delivered a reduction in the number of missed bins in 2024.
[Number of kerbside garbage and recycling collection bins missed/Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
<b>Service cost</b> WC3 Cost of kerbside garbage bin collection service	\$119.75	\$122	\$152.40	\$143.02	Council's kerbside garbage collection has increased from 2021/22 in line with population growth in the past 12 months. The 2023 direct cost figure was incorrect as it included \$800,000 for bin replacements in error. After removing these costs, the adjusted cost is \$141.17. Annual disposal costs continue to grow with an increase cost per tonne this financial year. This is the overarching reason for the small cost increases over the previous years, after adjusting the 2023 figures.
[Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]					
<b>Service cost</b> WC4 Cost of kerbside recyclables collection service	\$49.93	\$48.44	\$56.45	\$48.57	Overall recycling volumes have decreased compared to last financial year due to the introduction of the Container Deposit Scheme as households choose to return their own bottles and cans instead of placing these items in kerbside bins for collection.
[Direct cost of the kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]					
<b>Waste diversion</b> WC5 Kerbside collection waste diverted from landfill	43.5%	43.4%	43.4%	39.73%	The kerbside collection landfill diversion rate is 39.73% which is a decrease on previous years. The decrease in the diversion rate can be attributed to Council and State Government initiatives resulting in a higher uptake of other waste disposal options including the Melton Recycling Facility free green waste disposal, hard waste collection services, and the Container Deposit Scheme with households choosing to return their own bottles and cans instead of placing these items in kerbside bins. These initiatives will likely impact on future results, therefore Melton will review the target for this indicator in light of these initiatives.
[Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins] x100					



# Theme Three

## A fast growing, innovative and well-planned City

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

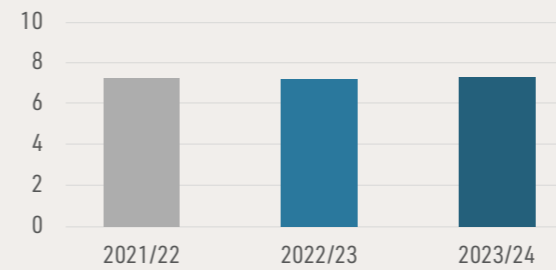


### OBJECTIVE: 3.1

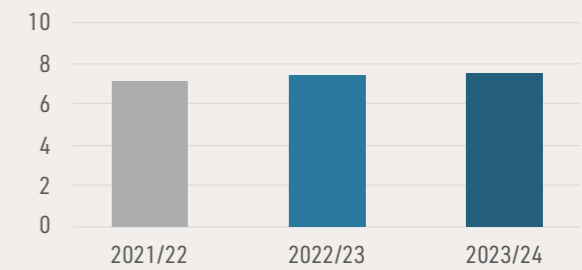
#### A City of 20-minute neighbourhoods ♥

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with the provision of parks and gardens ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	7.2	7.2	7.3	The 2024 result indicates a minor increase in satisfaction from the previous year and demonstrates a "very good" level of community satisfaction with the provision of parks and gardens in the municipality.
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</small>	7.1	7.4	7.5	The result for this indicator is comparable to previous years. The results continue to be in the good range, showing that a wide variety of opportunities are available to the community.
Dwellings within 800m of public open space within residential areas <small>{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 or are under construction are included.} (The number of dwellings within 800m radius of public open space with residential areas as a percentage)</small>	100%	100%	100%	The 2024 result is the same as the previous two years and aligns with the Open Space Plan and Precinct Structure Plans objectives.

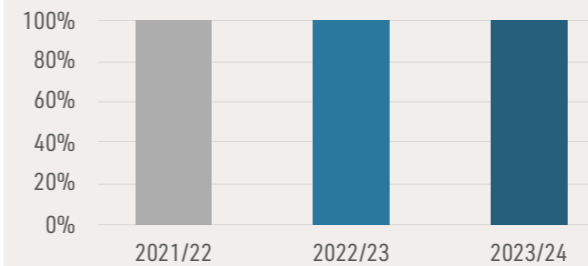
Community satisfaction with the provision of parks and gardens



Community agreement that Melton is a City that encourages and enables people to work, shop and spend time locally



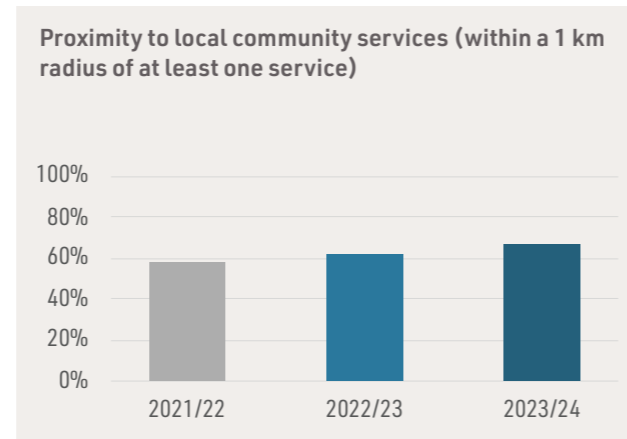
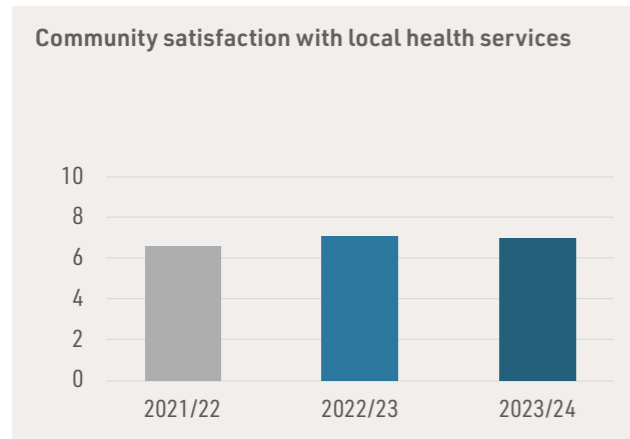
Dwellings within 800m of public open space within residential areas



**OBJECTIVE: 3.2**

**Health and community services are accessible locally** ❤️

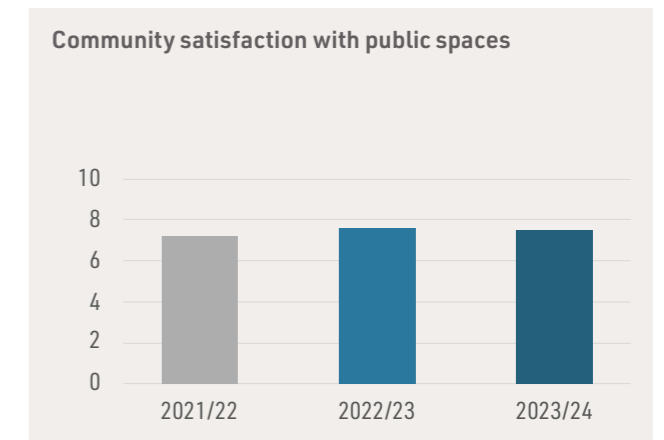
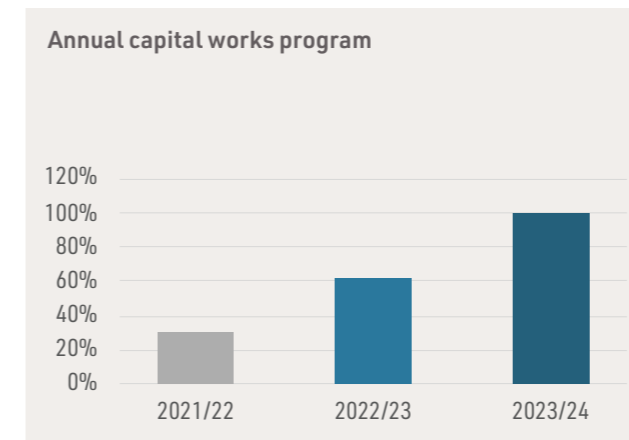
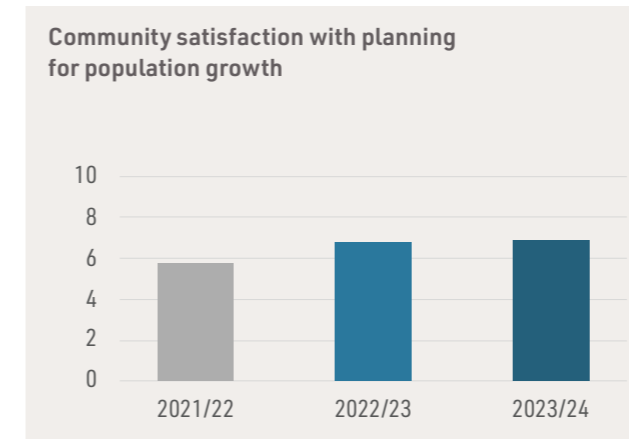
STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with local health services ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	6.6	7.1	7	The 2024 result sees a very marginal decrease in the personal level of satisfaction with local health services compared to 2023 although it is still higher than in 2022, which suggests the community is generally satisfied with local health services.
Proximity to local health services ❤️ <small>(The percentage of dwellings within a 1 km radius of at least one community service)</small>	57.9%	61.9%	67.1%	The improvement in 2024 is due to growth in existing catchments. It may also be due to some community services not being previously captured in the asset data. Figures for this indicator have been calculated based on proximity to maternal child health facilities, preschools/ kindergartens, libraries, civic offices, community health facilities, community spaces, neighbourhood houses and youth facilities.



**OBJECTIVE: 3.3**

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

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with planning for population growth <small>Source: Metropolis Community Satisfaction Survey</small>	5.7	6.8	6.9	The 2024 result is a marginal improvement compared to the previous year but represents a significant improvement over the course of the Council and Wellbeing Plan 2021-2025. The annual result highlights the challenge growth area Councils face in ensuring transport and community infrastructure is delivered when and where it is needed.
Community satisfaction with Council facilities ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	7.2	7.2	7.4	The 2024 result shows another increase in satisfaction with Council facilities compared to 2022 and 2023. The result shows that the community are increasingly satisfied with Council facilities.
Annual Capital Works Program <small>(Numerator – Actual Capital \$ expended Denominator – Approved Capital \$ Budget X 100 Denominator = Approved Capital Works Budget less projects that Council resolves not to proceed with)</small>	30%	62%	100%	Council's performance has improved on previous years and has delivered a larger portion of the 2023/24 capital expended works program. This improvement is based on large roads projects and improved project planning, handover and delivery to expedite 'market ready' contracts.
Community satisfaction with public spaces ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	7.2	7.6	7.5	The 2024 result indicates a minor reduction in satisfaction with public spaces but still a "very good" level of community satisfaction with the provision of public spaces in the municipality.

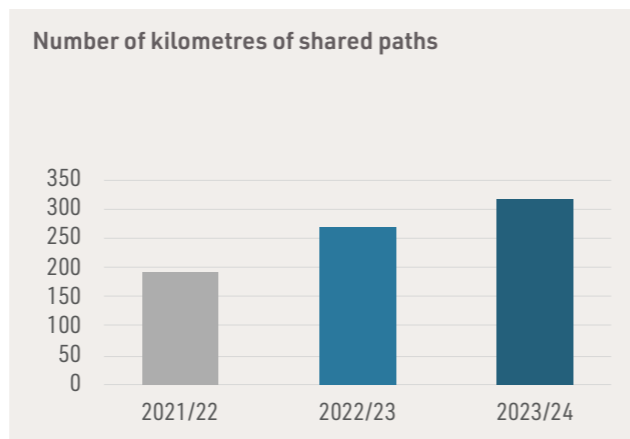
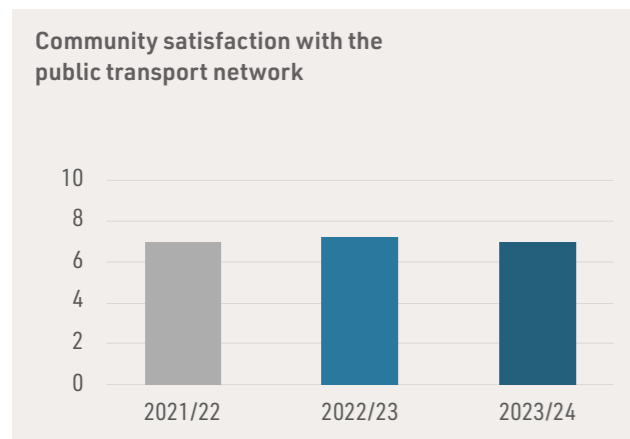
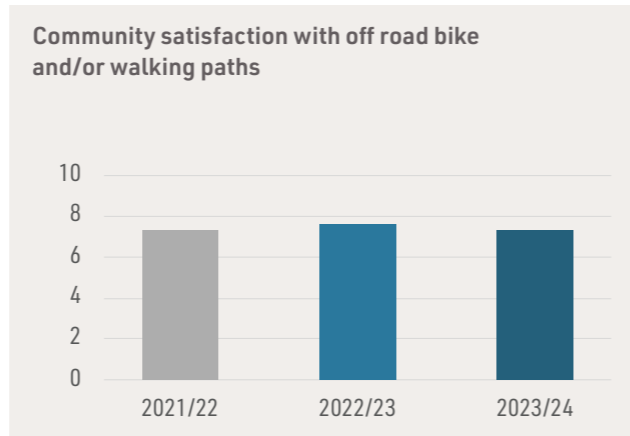
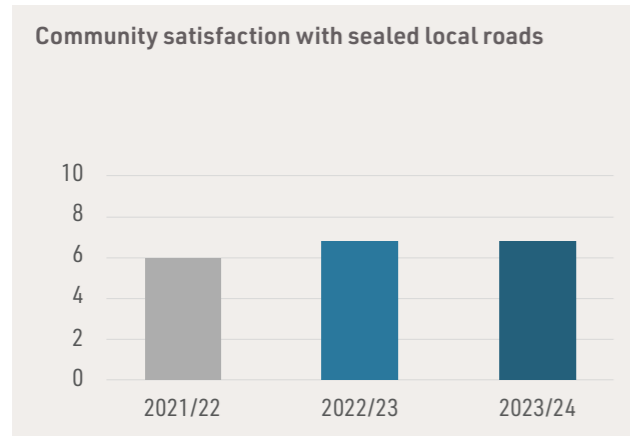


**OBJECTIVE: 3.4**

**An integrated transport network that enables people to move around ♥**

STRATEGIC INDICATOR	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with sealed local roads* <small>Source: Metropolis Community Satisfaction Survey</small>	6	6.8	6.8	Council is managing its road network in accordance with the Road Management Plan and in line with adopted levels of service.
Community satisfaction with off-road bike and walking paths ♥ <small>Source: Metropolis Community Satisfaction Survey</small>	7.3	7.6	7.6	Satisfaction with this service scored 7.6, equal or slightly higher than the previous two years and is rated in the "good" range.
Community satisfaction with the public transport network <small>Source: Metropolis Community Satisfaction Survey</small>	7	7.2	7.2	Satisfaction with public transport is derived from two measures in Council's annual Community Satisfaction Survey which averaged out to a satisfaction score of 7.2. Affordable and efficient public transport (7.2 up from 6.9). Public transport goes where I need to go (7.1 up from 7.0).
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>	193	270	318	The 2024 result saw 48 kilometres of shared path added to the network. Through continued emphasis on early delivery of the active transport network in new developments and the integration of the Pedestrian and Cycling Program, Council continues to invest in the shared path network and work with the development industry to deliver on this infrastructure.

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



The following statement reviews Council's progress in the financial year on initiatives identified in the 2023/24 Budget.

INITIATIVES	PROGRESS	COMMENTS
Taylors Road duplication from Westwood Drive to Aintree	In progress	Communication services that require relocation are nearing completion. A large amount of rock delayed completion of the relocation. A Tender planned for November 2024 is expected to be awarded in February 2025 because of the Council election caretaker period.
Exford Road, Melton South - intersection and bridge safety upgrade	In progress	The design for the upgrade is complete. The contract has been awarded and the upgrade is progressing.

**Significant Achievements for the Year**

- ✓ The Melton Town Centre Revitalisation Plan was adopted
- ✓ The Melton Weir Parkland Strategy was adopted
- ✓ Masterplan, community engagement and land acquired for Plumpton Aquatic Centre has been completed
- ✓ Council's Advocacy Action Plan was developed
- ✓ Delivered 34 programs from community centres with community service organisations
- ✓ Council adopted the Sport and Recreation Facility Development Policy
- ✓ The Roads Upgrade Strategy was completed.



The following table outlines information in relation to the services funded in the 2023/24 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	NET (COST)/SURPLUS ACTUALS NET (COST)/SURPLUS BUDGET (UNFAVOURABLE)/FAVOURABLE VARIANCE \$'000
<b>City Strategy</b>	Provision of strategic planning and administration of the Melton Planning Scheme, urban design and landscape architecture for assessment of planning permits, community and open space planning and heritage services.	(\$2,609) (\$2,811) <b>\$202</b>
<b>Engineering and Asset Services</b>	Engineering and Asset Services are responsible for engineering investigations and permits, traffic and transport planning, and asset services including geographic information systems and facilities maintenance.	(\$8,171) (\$6,277) <b>(\$1,894)</b>
<b>City Infrastructure Planning</b>	Provision of strategic infrastructure planning activities including long-term capital pipeline management, land acquisition activities, transport network planning, engineering assessment of planning permit applications and monitoring of development construction activity.	\$4,327 \$5,067 <b>(\$740)</b>
<b>Capital Delivery</b>	Capital Delivery is responsible for the delivery of Council's Capital Works Program, including management of design, approvals, procurement of works, and co-ordination and contract management of construction.	(\$4,273) (\$1,215) <b>(\$3,058)</b>
<b>City Growth and Development</b>	Provision of assessment of planning and subdivision proposals under the relevant planning and subdivision legislation and ensuring 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.	(\$2,026) (\$1,378) <b>(\$648)</b>
<b>Strategic Initiatives</b>	Provision of services facilitating major public and private investments in the municipality, strategic acquisition and disposal of Council land and strategic development of key Council-owned properties.	\$491 \$116 <b>\$375</b>
<b>Enterprise Project Management Office (EPMO)</b>	Provision of leadership, support and improvement capability with setting priorities, standards and goals for Council's portfolio of programs and projects.	(\$435) (\$37) <b>(\$398)</b>
<b>City Economy and Place</b>	Economy and Place is responsible for supporting local businesses through business engagement, place activations, and training and development programs, including the annual Business Excellence Awards. This department also has a major focus on investment attraction and place management, working at a strategic level with internal and external stakeholders to attract jobs and investment to the City's existing and growing commercial and industrial precincts. This department plays a major role in exploring, developing and leading transformative place-based interventions through urban design and investment attraction projects within key activity centres.	(\$1,396) (\$1,779) <b>\$383</b>
<b>Major Project Delivery</b>	Delivery of Council's high-risk, high-value infrastructure projects.	(\$208) (\$50) <b>(\$158)</b>

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

SERVICE/INDICATOR/MEASURE	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Roads</b>					
<b>Satisfaction of use</b>	65.6	128.6	62.9	102.2	Council is responsible for maintaining 1,414km of sealed roads. Council received 1,445 customer requests relating to sealed roads, which was a significant increase on the previous year. This increase is attributed to the deteriorated condition of some key arterial and connector roads. In addition, an increase in traffic volume on roads interfacing or leading to land development growth areas has resulted in increased Sealed Local Road requests as those roads were not designed to carry the increased traffic volume and have deteriorated at a faster rate.
<b>R1 Sealed local road requests</b>					
[Number of sealed local road requests/Kilometres of sealed local roads] x100					
<b>Condition</b>	97.1%	96.5%	96.5%	97.1%	97.1% of roads are exceeding or meeting the standard set by Council. This is a great result owing to the greater commitment to the annual re-sealing program.
<b>R2 Sealed local roads maintained to condition standards</b>					
[Number of kilometres of sealed local roads below the renewal intervention level set by Council/ Kilometres of sealed local roads] x100					
<b>Service cost</b>	\$0	\$102.38	\$0	\$0	No reconstructions were undertaken in 2024.
<b>R3 Cost of sealed local road reconstruction</b>					
[Direct cost of sealed local road reconstruction/ Square metres of sealed local roads reconstructed]					
<b>Service cost</b>	\$25.79	\$30.42	\$38.56	\$55.08	This year's resealing program was mostly populated by collector and trunk collector roads carrying high volumes of traffic. These roads require heavier duty treatments and incur substantially more traffic management costs. This has resulted in significant increase in cost per m <sup>2</sup> compared to the previous year.
<b>R4 Cost of sealed local road resealing</b>					
[Direct cost of sealed local road resealing/Square metres of sealed local roads resealed]					
<b>Satisfaction</b>	64	60	68	68	The increase in community satisfaction is likely resulting from a few road connections being completed and re-opened or sealed.
<b>R5 Satisfaction with sealed local roads</b>					
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads] Source: Metropolis Community Satisfaction Survey					

SERVICE/INDICATOR/MEASURE	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Statutory Planning</b>					
<b>Timeliness</b> SP1 Time taken to decide planning applications  [The median number of days between receipt of a planning application and a decision on the application]	79 days	98 days	108 days	95 days	Improvement on median application processing days compared to previous years is linked to the filling of vacant positions and improved monitoring of workload and timelines.
<b>Service standard</b> SP2 Planning applications decided within required time frames  [(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	72.7%	87.1%	51.3%	52.8%	Data reflects the increased number of complex planning applications being dealt with which are often influenced by outside factors such as ongoing negotiations with applicants and awaiting referral authority responses. As the current year result is consistent with the 2023 result, Council will review the target for this indicator considering the results from the past two financial years to ascertain if that target is achievable after assessing the factors influencing these results.
<b>Service cost</b> SP3 Cost of statutory planning service  [Direct cost of the statutory planning service/ Number of planning applications received]	\$3,492.97	\$4,283.18	\$5,073.14	\$5,457.86	Costs increased as a few vacant positions were filled adding to staff costs, and more significant VCAT matters incurred additional legal costs.
<b>Decision making</b> SP4 Council planning decisions upheld at VCAT  [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	53.3%	55.6%	25%	75%	The limited number of VCAT appeal decisions influences the numbers, however it is positive that either Council's original decisions are either upheld or a negotiated outcome can be agreed to by consent or remitted back to Council for a decision.



# Theme Four

## A City that promotes greater education and employment

Strategic Outcome: A City rich in local employment and educational opportunities

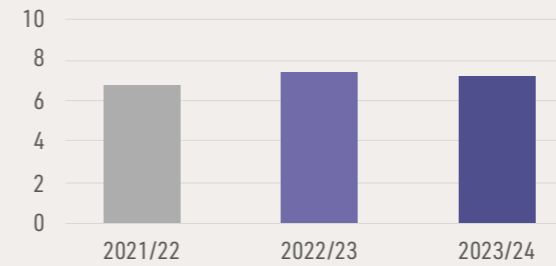


### OBJECTIVE: 4.1

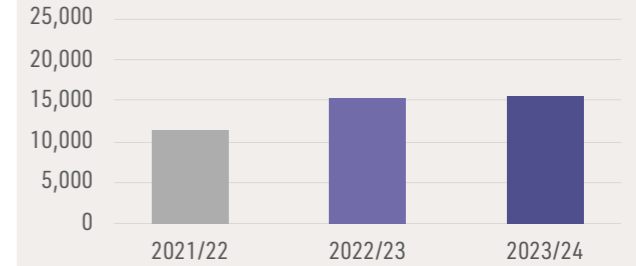
A strong local economy that supports business growth and attracts new investment

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with local business growth and development <small>Source: Metropolis Community Satisfaction Survey</small>	6.8	7.4	7.2	This result is comparable to previous years and continues to be in the "good" range. Business growth and expansion will become more visible to the community as larger employers make the City of Melton their home.
City of Melton Business Register <small>(The number of local businesses that are ABN registered on an annual basis. The data will lag by 12 months and will show net movement in the number of ABNs)</small>	Total Businesses on the register 11,450	Total Businesses on the register 15,398	Total Businesses on the register 15,629	NB: Data for this indicator lags by 12 months. Increases have been driven by transport, postal and warehousing (presumably "gig economy" effect). Lower overall growth than previous years is likely due to pandemic-related business closures.
Capital investment value <small>(\$ value of planning permits for industrial and commercial properties)</small>	\$380,832,617	\$363,382,765	\$674,515,877	There has been a substantial increase over previous years due to significant large-scale investment in the industrial and commercial sectors, particularly in the Ravenhall and Truganina areas, where new development fronts for larger industrial holdings have been opened for further development.

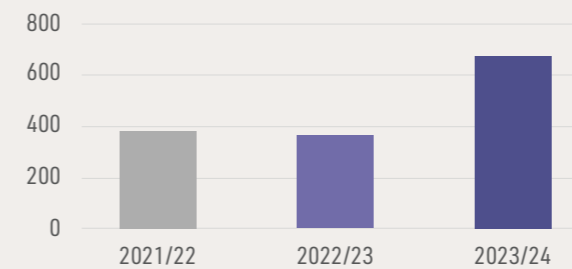
Community satisfaction with local business growth and development



City of Melton Business Register (Businesses)



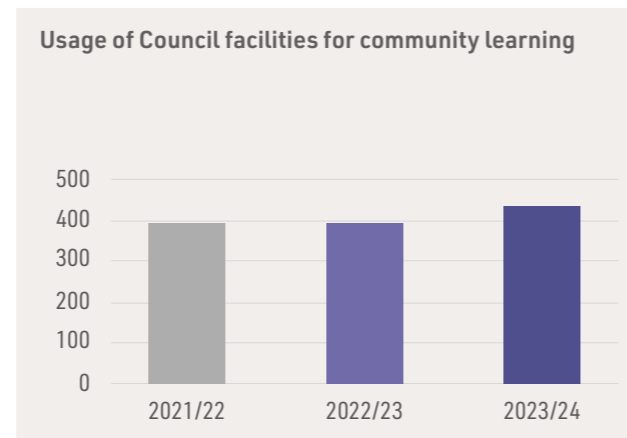
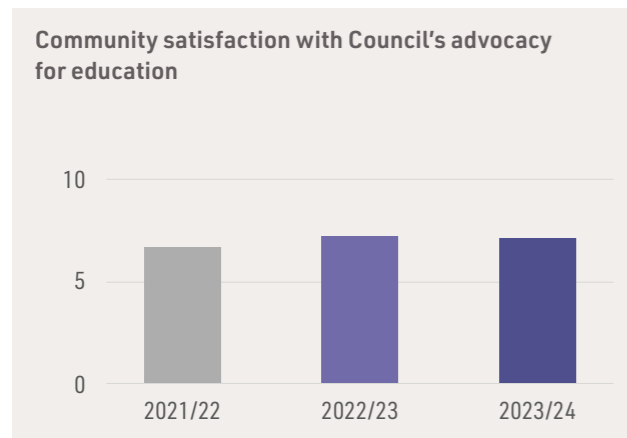
Capital investment value (Millions)



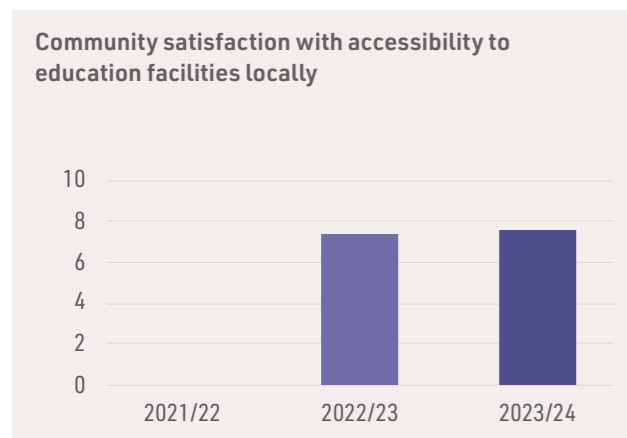
**OBJECTIVE: 4.2**

**A City with a variety of educational facilities accessible locally** ♥

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with Council's advocacy for education <small>Source: Metropolis Community Satisfaction Survey</small>	6.7	7.2	7.1	This result has remained stable which, given education provision is a responsibility of the State Government, is a good result. Council will continue to advocate for a broader course offering for the new TAFE and for a university campus which should maintain and potentially build on this result.
Usage of Council facilities for community learning ♥ <small>(The number of bookings of Council facilities used for community learning per year)</small>	394	393	435	Council's facilities continue to be utilised extensively by both permanent and casual hirers, supporting a variety of learning programs that align with Council objectives in wellness, digital literacy, numeracy and literacy. These programs cater to diverse demographics and accommodate all ages and abilities. Council has actively supported national days through community celebrations and programs, underscoring its commitment to fostering community engagement and cultural awareness.
Community satisfaction with accessibility to education facilities locally <small>Source: Metropolis Community Satisfaction Survey</small>	Data was not available	7.4	7.6	The 2024 result is a marginal increase on 2023. The result shows the level of satisfaction is consistent and in the "very good" category.



NB: "Community satisfaction with accessibility to education facilities locally" was first surveyed in 2022/23

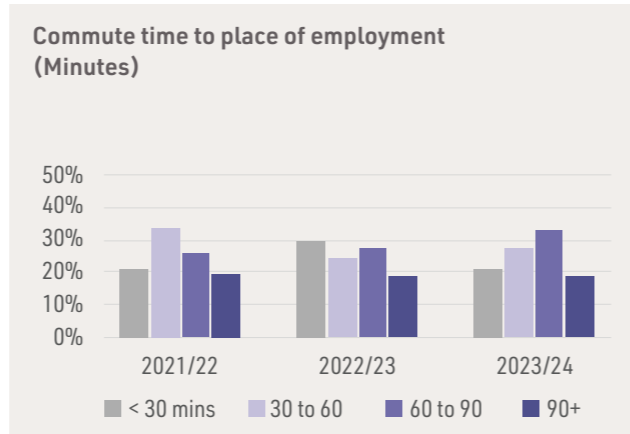
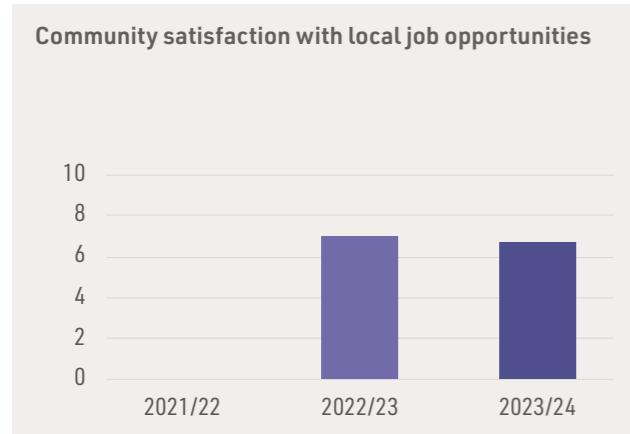
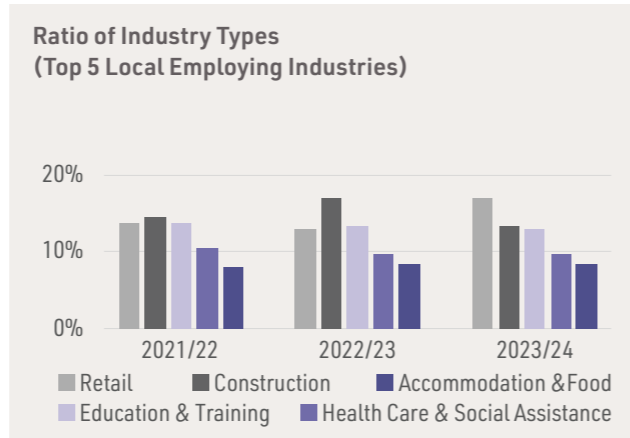
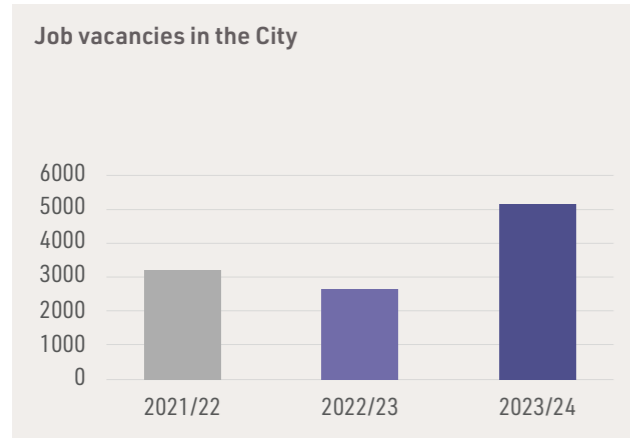


**OBJECTIVE: 4.3**

**A City with a diversity of local job opportunities and an increasing number of residents locally employed** ♥

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Job vacancies in the City <small>(The number of job vacancies in the City that are advertised online)</small>	3,222	2,647	5,151	The 2024 figure represents total job advertisements on the Melton Jobs Hub. Job ads on the Jobs Hub have continued to grow over the course of the Council and Wellbeing Plan. Based on Melton Jobs Hub data, jobs market growth is recovering. It is worth noting that these numbers represent job ads, and that the number of advertised positions may be higher than the number of ads. This is becoming particularly relevant as we see larger employers settling into our new industrial estates. There has been an increase in the number of local jobs this financial year.
Ratio of industry types <small>(The top five different industry types as a percentage of total industry types in the City)</small>	61%	62%	62%	No change in the percentages for the top five employing industries. The top five local, employing industries are: <ul style="list-style-type: none"> <li>• Construction 17.2%</li> <li>• Education and Training 13.5%</li> <li>• Retail Trade 13%</li> <li>• Health Care and Social Assistance 9.7%</li> <li>• Public Admin. and Safety 8.5%</li> </ul>
Community satisfaction with local job opportunities <small>Source: Metropolis Community Satisfaction Survey</small>	Data was not captured this year	7	6.7	As this is the second year of data capture, there is insufficient information available to identify trends. An increase in job advertisements in the preceding six months should reflect in future results.
Commute time to place of employment <small>Source: Metropolis Community Satisfaction Survey</small>	< 30 mins 21.2%	< 30 mins 30%	< 30 mins 21%	Commute times have seen a slight increase. This is likely due to a broader return to workplaces and reduced working from home arrangements.
	30 mins to 60 mins 33.4%	30 mins to 60 mins 23%	30 mins to 60 mins 27%	
	60 mins to 90 mins 25.9%	60 mins to 90 mins 27%	60 mins to 90 mins 33%	
	+90 mins 19.5%	+90 mins 19%	+90 mins 19%	

OBJECTIVE: 4.3 CONTINUED

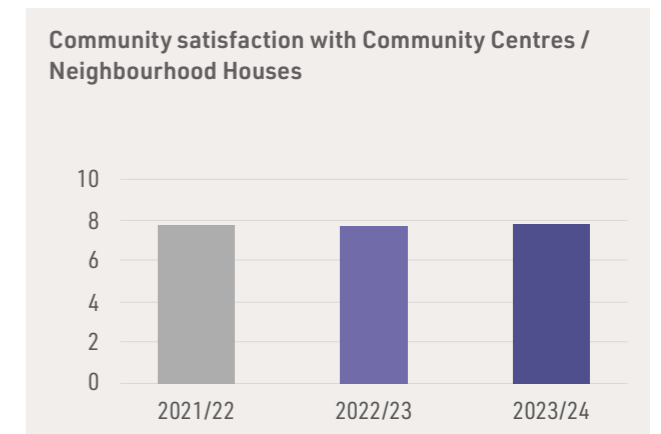
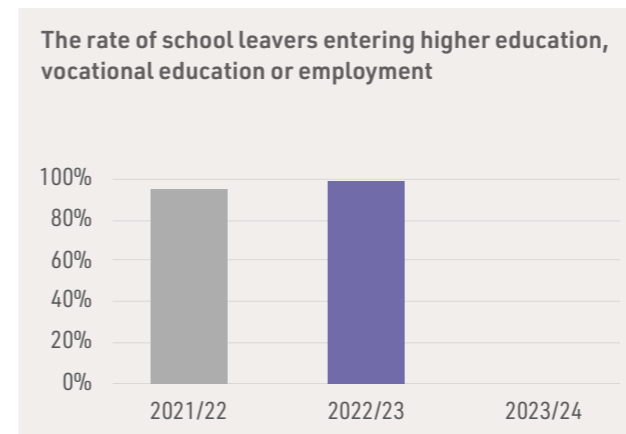
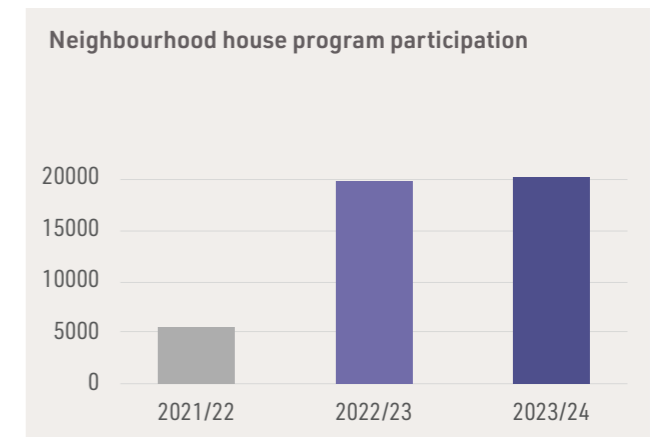
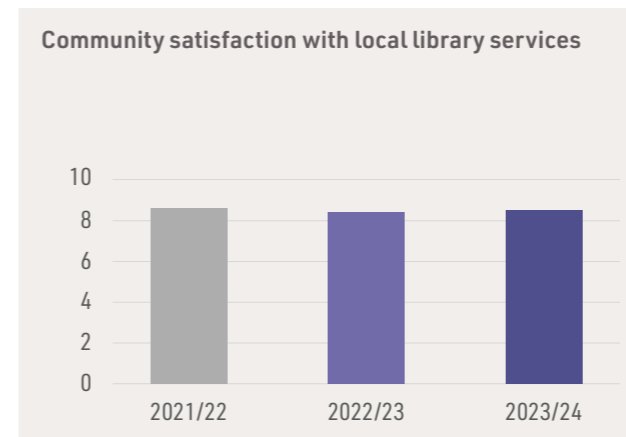


NB: "Community satisfaction with local job opportunities" was first surveyed in 2022/23.

OBJECTIVE: 4.4

Lifelong learning opportunities that bring local communities together

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with local library services	8.6	8.4	8.5	Library Services consistently rank among the top Council services with satisfaction levels of "excellent". Source: Metropolis Community Satisfaction Survey
Neighbourhood house program participation	5,523	19,825	21,359	A total of 21,359 community members engaged in 479 community programs for 2024. This represents a small increase over the 2023 result and a significant increase over the 2022 result, although it should be noted the 2022 result was effected by Covid 19. (the number of people participating in neighbourhood house programs)
The rate of school leavers entering higher education, vocational education or employment	Total = 95.2%	Total = 99.3%	Data not currently available	Data not currently available. The 2023 On Track results are still being processed by the Local Government department and are not yet available. (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 who completed the government surveys
Community satisfaction with Community Centres/Neighbourhood Houses	7.7	7.7	7.8	The 2024 result shows a slightly increased level of satisfaction with Community Centres and Neighbourhood Houses compared to previous results and reflects a very high level of satisfaction overall. Source: Metropolis Community Satisfaction Survey





The following table outlines Council's progress in the financial year on initiatives identified in the 2023/24 Budget.

INITIATIVES	PROGRESS	COMMENTS
Reinstating outdoor landscaping and dining/seating arrangements, Central Shopping Centre, Caroline Springs Town Centre	In progress	Concept options for public seating and raised planting beds will be presented to traders for comment in August 2024 following the completion of the pedestrian crossing works.

### Significant Achievements for the Year

- ✓ The Melton Employment and Industrial Land Strategy was adopted by Council
- ✓ Delivered the BIG Summer Read Program, a statewide campaign to prevent a decrease in kids' reading comprehension during the school holidays
- ✓ Literacy programs delivered to 22,228 children and parents
- ✓ Engaged with the local community and professional stakeholders to address attendance barriers and transition to school, engaging 180 individual children.



The following table outlines information in relation to the services funded in the 2023/24 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	NET (COST)/SURPLUS ACTUALS
		NET (COST)/SURPLUS BUDGET (UNFAVOURABLE)/FAVOURABLE VARIANCE
		\$000
<b>Libraries and Learning</b>	Provision of public library services from Council's two library facilities, four Library Access Points and online library to promote reading culture, lifelong learning and literacy in all its forms. Council is supported in part by the State to provide physical and e-collections for loan, learning programs, and public access to technology through annual funding allocations from Local Government Victoria.	\$3,337 \$3,713 <b>(\$376)</b>

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

SERVICE/INDICATOR/MEASURE	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Libraries</b>					
<b>Resource standard</b> LB2 Recently purchased library collection  [Number of library collection items purchased in the past five years/Number of library collection items] x100	85.5%	84.5%	81.7%	53.2%	In 2022 and 2023 digital items were not included in the denominator, so the results for those years are incorrect. If those items were included the results would have been substantially lower and more in line with the 2024 result.
<b>Service cost</b> LB5 Cost of library service per population  [Direct cost of the library service/Municipal population]	\$22.94	\$23.12	\$22.88	\$27.15	Expenditure has increased due to the incorporation of the Lifelong Learning function and programming role into the business unit, bringing support to community learning programs through libraries.
<b>Utilisation</b> LB6 Loans per head of population  [Number of library collection item loans/Population]	-	-	-	3.2	This is a new indicator for 2024 so there is no historical data for comparison.
<b>Participation</b> LB7 Library membership  [Number of registered library members/Population] x100	-	-	-	19.70%	This is a new indicator for 2024 so there is no historical data for comparison.
<b>Participation</b> LB8 Library visits per head of population  [Number of library visits/Population]	-	-	-	2.3	This is a new indicator for the 2024 so there is no historical data for comparison.

# Theme Five

## 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

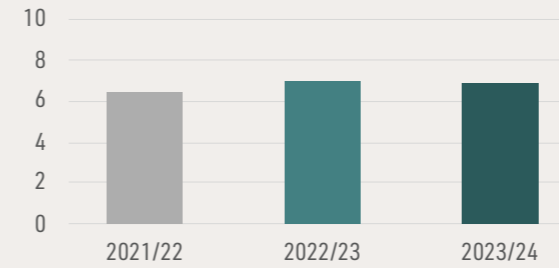
Deliberate engagement and communication with the community informs planning and decision-making

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with consultation and engagement*	6.4	7	6.9	The 2024 result shows a very marginal decrease from 2023, however it is still a significant increase compared to 2022. This result shows that satisfaction is mostly consistent and a 'good' result.

Source: Metropolis Community Satisfaction Survey

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

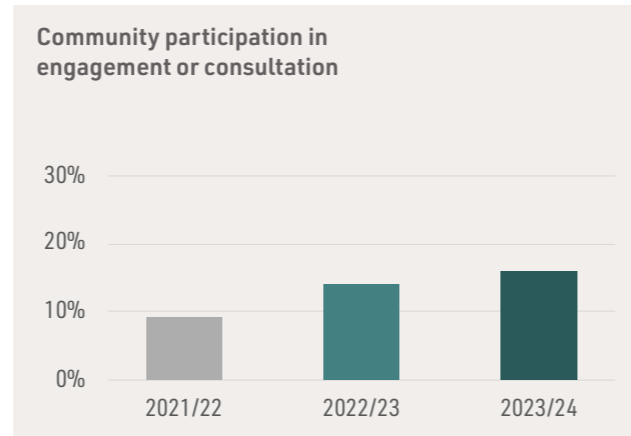
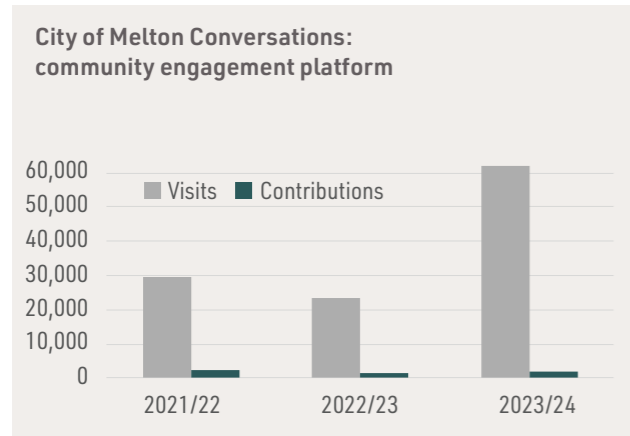
Community satisfaction with consultation and engagement



**OBJECTIVE: 5.2**

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

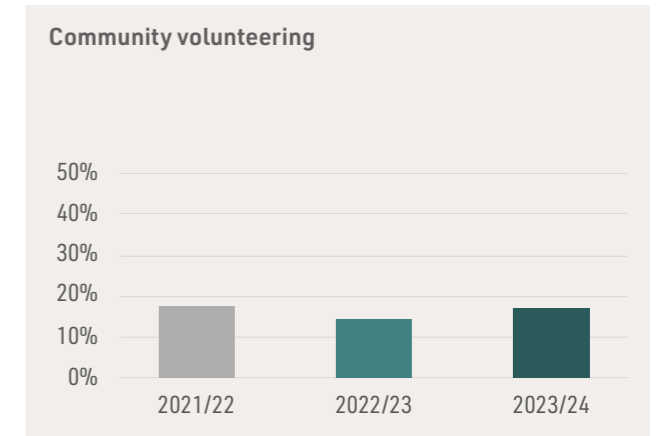
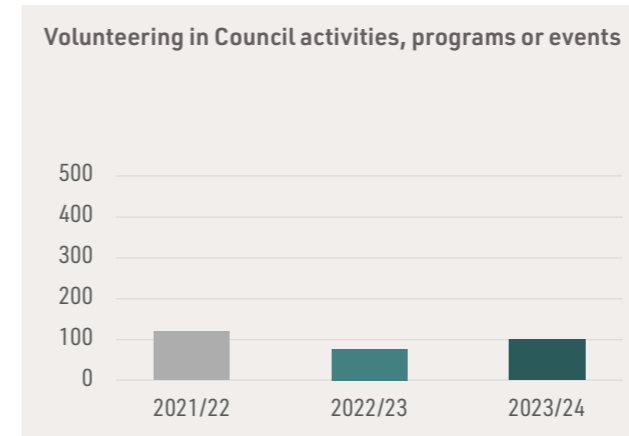
STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
<p>City of Melton Conversations: community engagement platform</p> <p>(The number of visits and total number of contributions to the engagement platform)</p>	<p>Visits = 29,476</p> <p>Contributions = 2,376</p>	<p>Visits = 23,526</p> <p>Contributions = 1,430</p>	<p>Visits = 62,188</p> <p>Contributions = 2,151</p>	<p>The top three visited projects for the 2023/24 year were:</p> <ul style="list-style-type: none"> <li>• Signalised Intersection in Caroline Springs</li> <li>• Plumpton Aquatic and Leisure Centre masterplan</li> <li>• Bulmans Road Urbanisation Project</li> </ul> <p>The projects with the highest number of contributions for 2023/24 were:</p> <ul style="list-style-type: none"> <li>• Plumpton Aquatic and Leisure Centre masterplan</li> <li>• Rural, Interface and Growth Area Road Upgrade Strategy (RIGARUS)</li> <li>• Lake Caroline Masterplan and Activation Strategy</li> </ul>
<p>Community participation in engagement and consultation ♥</p> <p>Source: Metropolis Community Satisfaction Survey</p>	9.2%	14%	16%	<p>The 2024 result shows continued improvement over the course of the current Council and Wellbeing Plan. This shows that Council's engagement and consultation practices are having an impact on results.</p>



**OBJECTIVE: 5.3**

Increase volunteering in the City ♥

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
<p>Volunteering in Council activities, programs or events ♥</p> <p>(The number of community volunteers over the past 12 months)</p>	119	76	99	<p>There has been a marginal increase in community members who have volunteered in Council activities, programs or events.</p> <p>The improved result may have been achieved on the back of the completion of the volunteer promotion plan which was completed during the financial year and a relaxation of Covid-19 restrictions.</p>
<p>Community volunteering (Do you or a member of your household volunteer regularly?)</p> <p>Source: Metropolis Community Satisfaction Survey</p>	17.6%	14.4%	17%	<p>There has been a marginal increase in the percentage of community members who say they are involved in volunteering compared to 2023.</p> <p>The improved result may have been achieved on the back of the completion of the volunteer promotion plan which was completed during the financial year and a relaxation of Covid-19 restrictions.</p>



**Significant Achievements for the Year**

- ✓ 19 Freeza Meetings were held with young people and included the planning and delivery of events by young people.

# Theme Six

## A high-performing organisation that demonstrates civic leadership and organisational excellence

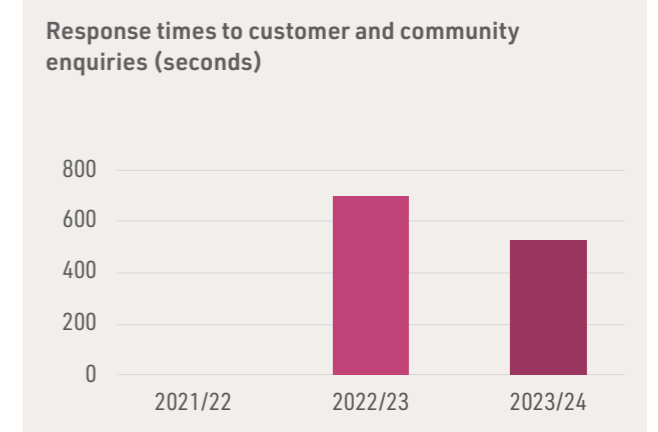
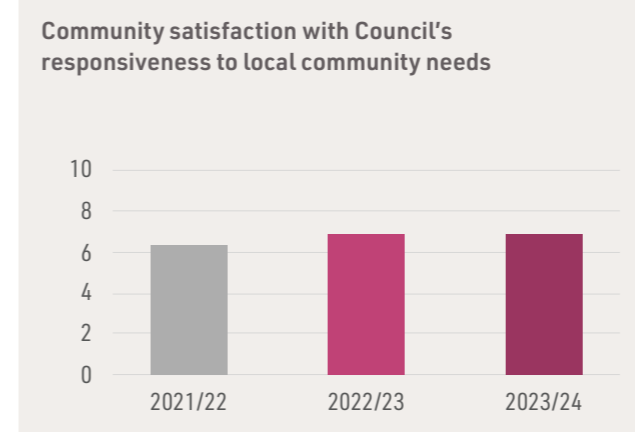
Strategic Outcome: An innovative, transparent, accountable and sustainable organisation



### OBJECTIVE: 6.1

An organisation that demonstrates excellence in customer and community service

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction with Council's responsiveness to local community needs	6.3	6.9	6.9	The 2024 result is the same as 2023, both of which are a significant improvement on 2022.
Source: Metropolis Community Satisfaction Survey				
Response times to customer and community enquiries (seconds)	Data not available	701 sec	526 sec	Whilst there has been significant improvement in response times, call statistics indicate there's been a five per cent increase in demand due to population growth and an increasing number of complex enquiries being received from customers requiring longer call handling times.
Source: Genesys (Phone System)				



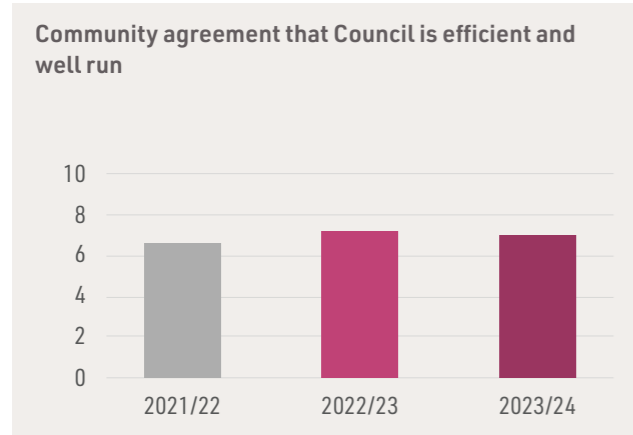
NB: Data for "Response times to customer and community enquiries" was first collected in 2022/23.

**OBJECTIVE: 6.2**

**An adaptive, innovative and creative organisation**

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community agreement that Council is efficient and well run	6.6	7.2	7	The 2024 result shows a slight decrease compared to 2023, although still significantly higher than in 2022 and in the "good" category. The result indicates the community is satisfied with the decisions Council makes.

Source: Metropolis Community Satisfaction Survey



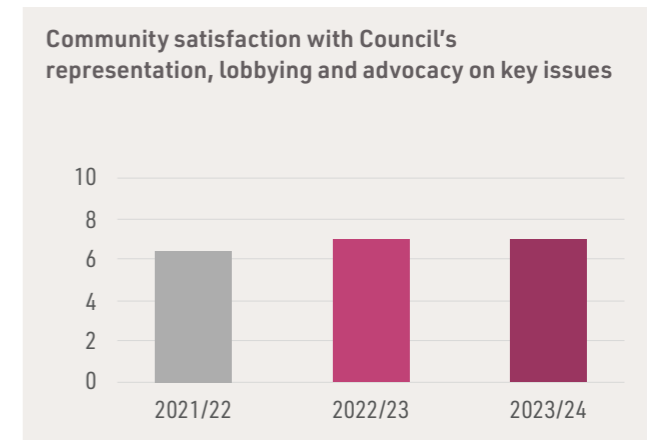
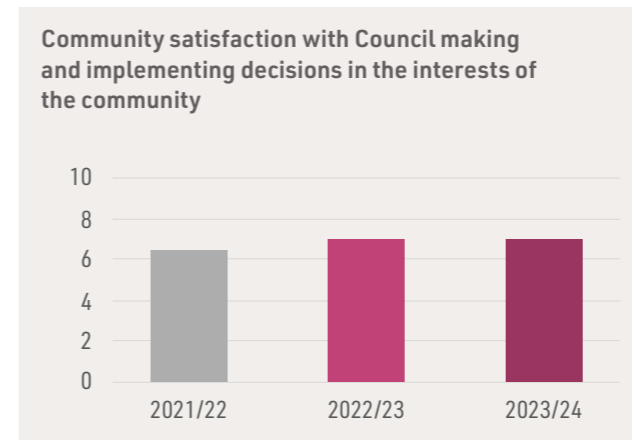
**OBJECTIVE: 6.3**

**An organisation that demonstrates excellence in civic leadership and governance**

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
Community satisfaction rating for Council making decisions in the best interest of the community*	6.4	7	7	The 2024 result remains the same as in 2023, which was an improvement compared to previous years. The result indicates the community is satisfied with the decisions Council makes.
Community satisfaction with Council's representation, lobbying and advocacy on key issues	6.4	7	7	The 2024 result has remained at a 'good' level, which is a satisfactory result outside of a state and federal election period. With the Advocacy Priorities booklet refreshed and a more proactive communications and media approach planned for 2024/25 to profile advocacy activity, this result can be maintained and potentially improved.
Community satisfaction with Council's performance in maintaining the trust and confidence of the community	6.4	7	7.1	The 2024 result shows an improvement compared to previous years. The positive result indicates the community has an increasing level of trust and confidence in Council's performance.

Source: Metropolis Community Satisfaction Survey

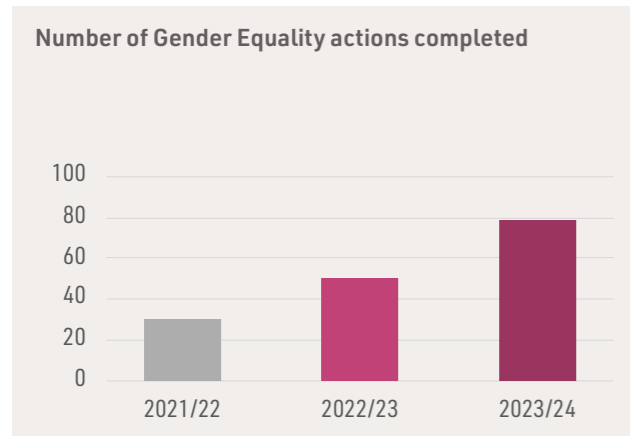
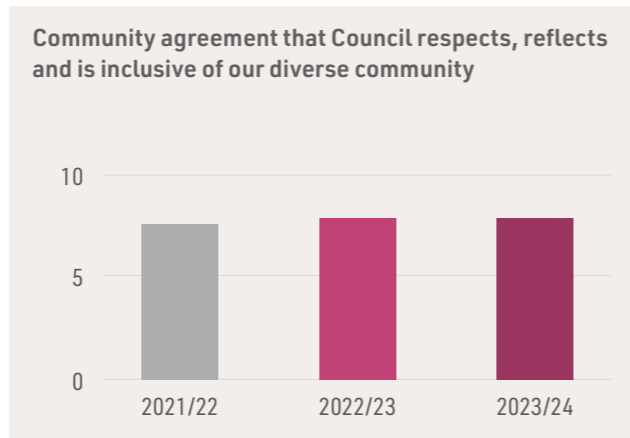
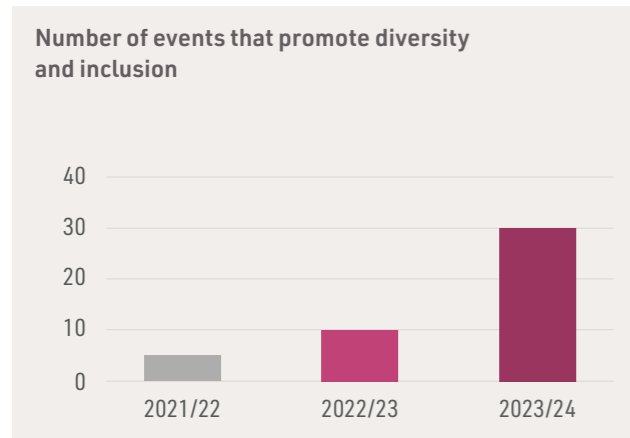
\* Denotes performance indicator is required under the Local Government Performance Reporting Framework



**OBJECTIVE: 6.4**

**An organisation that celebrates diversity and inclusion** ❤️

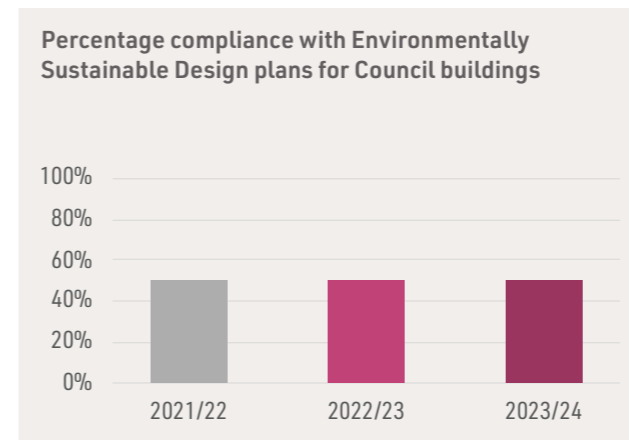
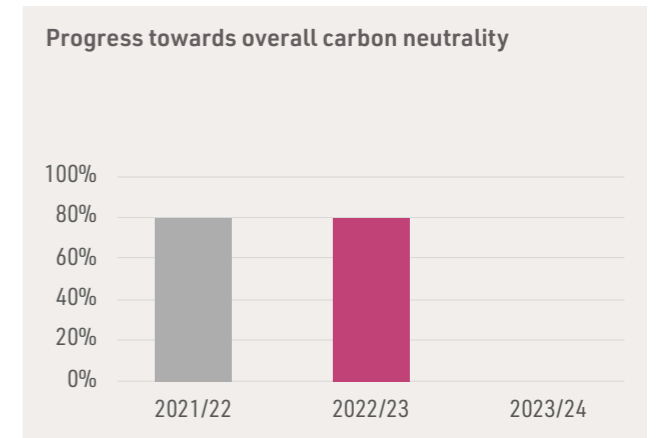
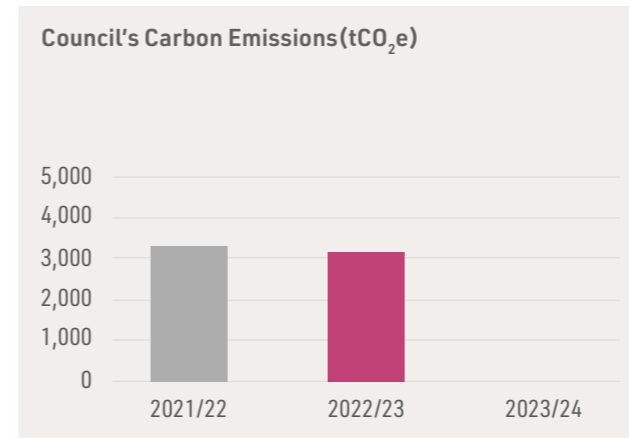
STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
<b>Number of events that promote diversity and inclusion</b> ❤️ <small>(The number of events run or supported by Council that promote diversity and inclusion)</small>	5	10	30	Council's community engagement initiatives were diverse and impactful. Key events included the Commemoration of International Transgender Day of Remembrance in November 2023 and the Djerriwarrh Festival Intercultural Stage.  Council supported the Melton Interfaith Network's 10th Anniversary, the NAIDOC Ball, and the Welcome Baby to Country event. Additionally, Council celebrated community achievements in November 2023 and engaged with the Congolese community through the Curious About Culture event. Council's commitment to inclusivity was evident through participation in events like the Midsumma Pride March, Transgender Day of Visibility, and numerous events during Cultural Diversity Week, Reconciliation Week, Sorry Day, Refugee Week and IDAHOBIT Day.
<b>Community agreement that Council respects, reflects and is inclusive of our diverse community</b> ❤️ <small>Source: Metropolis Community Satisfaction Survey</small>	7.6	7.9	7.9	The 2024 result is the same as 2023, which was an increase on 2022. The result indicates a consistently high level of community agreement with the statement.
<b>Number of Gender Equality Plan actions completed</b> ❤️ <small>(The number of actions delivered from the Gender Equality Plan compared to the number of actions planned for delivery x 100)</small>	30	50	79	Commitment to the actions within the GEAP continue and are on track to be completed by 30 June 2025.



**OBJECTIVE: 6.5**

**An organisation that tackles climate change** ❤️

STRATEGIC INDICATOR/MEASURE	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	COMMENTS
<b>Council's carbon emissions</b> ❤️ <small>(tCO<sub>2</sub>e (using National Greenhouse Accounts Factors multiplied by emissions sources) per annum)</small>	3,316 tCO <sub>2</sub> e	3,167 tCO <sub>2</sub> e	Data not currently available	Utility data is not currently available. A review of the process to collate Council's utilities billing data and other data relevant to this KPI will be carried out in 2025.
<b>Progress towards overall carbon neutrality</b> <small>(100 - [Council's reported greenhouse gas emissions (tCO<sub>2</sub>e) / 2015 Baseline emissions x 100])</small>	80%	80%	Data not currently available	Utility data is not currently available. A review of the process to collate Council's utilities billing data and other data relevant to this KPI will be carried out in 2025.
<b>Percentage compliance with Environmentally Sustainable Design plans for Council buildings</b> <small>(Number of Council buildings completed with approved Sustainability Management Plans (SMPs)/total number of Council buildings completed x 100)</small>	50%	50%	50%	The activation of the Environmentally Sustainable Guidelines through the Project Management Framework process in 2025 will see Council's commitment strengthen.



NB: Data for "Council's carbon emissions" is not available for 2023/24.  
 NB: Data for "Progress towards overall carbon neutrality" is not available for 2023/24.

## Significant Achievements for the Year

- ✓ The updated Risk Compliance Framework was endorsed
- ✓ Delivered training sessions to staff centred around Free from Violence and violence against women education
- ✓ The Technology Change Plan business case was presented to Council and endorsed for implementation
- ✓ The Customer Care program was expanded to provide additional support to ratepayers experiencing financial hardship.



The following table outlines information in relation to the services funded in the 2023/24 budget and the persons or sections of the community who are provided the service.

SERVICE	DESCRIPTION	NET (COST)/SURPLUS ACTUALS
		NET (COST)/SURPLUS BUDGET (UNFAVOURABLE)/FAVOURABLE VARIANCE \$000
<b>Finance</b>	Provision of 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.	\$199,750
		\$213,367
		<b>(\$13,617)</b>
<b>Technology</b>	Provision of leadership, support and improvement capability in information and technology so the organisation can deliver effective services.	(\$19,902)
		(\$10,627)
		<b>(\$ 9,275)</b>
<b>People and Customer</b>	Provision of human resources, learning and development payroll and industrial relations. Provides occupational health and safety programs, workers' compensation services and health and wellbeing initiatives. Provision of inbound call handling, online and counter services, communication campaigns and media management.	\$7,001
		\$8,014
		<b>(\$1,013)</b>
<b>Executive and Councillors</b>	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. Responsible for providing strategic direction and operational leadership of Council and its results.	\$4,080
		\$4,527
		<b>(\$447)</b>
<b>Governance</b>	Provision of a range of internal services to Council including governance, legal, contractual and internal audit services. Also provides administrative support to the Mayor and Councillors. Provides risk management services and fraud and corruption control. Management of government relations and Council's advocacy priorities.	(\$5,640)
		(\$5,536)
		<b>(\$104)</b>
<b>Procurement</b>	Provision of procurement, credit cards, fleet management and insurance services to both internal and external customers including strategic sourcing, frameworks, policies and procedures, compliance, and capability development. The Contract Management Office are responsible for overseeing the management, performance and compliance of Council's large, outsourced contracts.	\$1,445
		\$2,650
		<b>(\$1,205)</b>
<b>Organisational Performance</b>	Provision of 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.	\$192
		\$541
		<b>\$349</b>

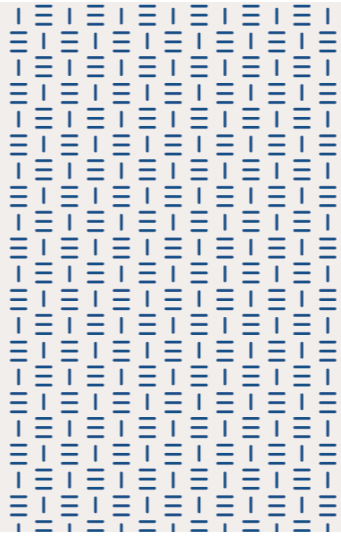
The following table outlines the results of the prescribed service performance indicators and measures including explanation of material variations.

SERVICE/INDICATOR/MEASURE	RESULT 30 JUNE 2021	RESULT 30 JUNE 2022	RESULT 30 JUNE 2023	RESULT 30 JUNE 2024	MATERIAL VARIATIONS
<b>Governance</b>					
<b>Transparency</b> G1 Council decisions made at meetings closed to the public  <small>[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</small>	10.1%	22.5%	19.8%	29.3%	The number of resolutions made by Council at meetings closed to the public in the second half of 2024 resulted in an overall higher percentage of decisions made at meetings closed to the public compared to 2022 and 2023. This increase is predominantly due to an increase in the number of reports considering tenders and contracts.
<b>Consultation and engagement</b> G2 Satisfaction with community consultation and engagement  <small>Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement Source: Metropolis Community Satisfaction Survey</small>	60	65	70	69	The 2024 result is marginally reduced compared to 2023, however, it is significantly higher than the set target and indicates the community is generally satisfied with Council's community consultation and engagement.
<b>Attendance</b> G3 Councillor attendance at council meetings  <small>[The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100</small>	99.3%	96.7%	92.6%	86.1%	Councillor attendance at meetings in 2024 was slightly reduced in comparison to the previous year but with a slightly larger decrease compared to 2022.
<b>Service cost</b> G4 Cost of governance  <small>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</small>	\$51,431.07	\$60,615.90	\$65,600.78	\$63,037.26	The average cost of \$63,037.26 per councillor for the 2024 year is on a par with that of the previous year.
<b>Satisfaction</b> 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  <small>Source: Metropolis Community Satisfaction Survey</small>	66	65	70	70	The 2024 result is consistent with the 2023 result, which was significantly improved compared to previous years and indicates the community is generally satisfied with the decisions Council makes.





# Governance and Management Information



## Governance

### Management Statement

Council has implemented several statutory and better practice initiatives to strengthen its management framework. Having strong governance and management frameworks leads to better decision-making by Council. The *Local Government Act 2020* requires Council to undertake an assessment against the prescribed Governance and Management Checklist and include it 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 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 independent members and two Councillors with full voting rights. The committee is chaired by one of the three external independent members.

The Audit and Risk Committee met eight times during the year and reviewed the 2022/23 Annual Financial Statements and Performance Statement, which included the provision of comments on the external auditors' management letter.

### Members of the Audit and Risk Committee and meetings attended during 2023/24

AUDIT AND RISK COMMITTEE MEMBER	POSITION	MEETINGS ATTENDED
Jeff Rigby	Chairperson Independent external member	7
Farshan Mansoor	Independent external member (until December 2023)	4
John Watson	Independent external member	6
Bruce Potgieter	Independent external member (from January 2024)	4
Cr Carli	Councillor (until November 2023)	2
Cr Majdlik	Councillor (from December 2023)	5
Cr Kesic	Councillor (until November 2023)	2
Cr Shannon	Councillor (from December 2023)	5

All recommendations from the Audit and Risk Committee were presented to Council for consideration.

### Internal Audit

The internal audit function for 2023/24 was provided by auditors Moore Australia (Vic) Pty Ltd, under contract, that commenced 1 January 2021 and was extended in January 2024.

During 2023/24, the following reports/audits were undertaken by Council's internal auditors:

- Payroll Accuracy
- Community Grant Management
- Contract Management
- Customer Service
- Asset Management
- Budget and Forecasting
- Facilities Management
- Roads Management
- Financial Controls
- Waste Management

### 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 Audit and Risk Committee meetings in September 2023, and February and May 2024 to present the independent audit report and annual audit plan. The external audit management letter and responses were 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 <b>Community engagement policy</b> (Policy outlining Council's commitment to engaging with the community on matters of public interest)	Date of operation of policy: 7 June 2021.	✓
2 <b>Community engagement guidelines</b> (Guidelines to assist staff to determine when and how to engage with the community)	Date of operation of current guidelines: 1 June 2021.	✓
3 <b>Financial Plan</b> (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: 27 June 2021.	✓
4 <b>Asset Plan</b> (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: 27 June 2021.	✓
5 <b>Rating and Revenue Plan</b> (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 <b>Annual Budget</b> (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: 24 June 2024.	✓
7 <b>Risk policy</b> (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 <b>Fraud policy</b> (policy outlining council's commitment and approach to minimising the risk of fraud)	Date of operation of current policy: 7 March 2022	✓
9 <b>Municipal emergency management planning</b> (Participation in meetings of the Municipal Emergency Management Planning Committee)	Multiple representative (s) of MCC attended on these dates: 16/08/2023; 16/11/2023; 14/03/2024; 30/05/2024	✓
10 <b>Procurement policy</b> (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: 23 September 2023.	✓
11 <b>Business continuity plan</b> (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: 16 August 2023.	✓
12 <b>Disaster recovery plan</b> (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: 4 November 2021.	✓

Governance and Management Items	Assessment	
13 <b>Complaint Policy</b> (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Date of current policy: 31 July 2023.	✓
14 <b>Workforce Plan</b> (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Date of current plan: 31 December 2021.	✓
15 <b>Payment of rates and charges hardship policy</b> (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Date of current policy: 25 October 2021	✓
16 <b>Risk management framework</b> (Framework outlining Council's approach to managing risks to the Council's operations)	Date of operation of current framework: 2 May 2022.	✓
17 <b>Audit &amp; Risk Committee</b> (Advisory committee of Council under section 53 of the 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)	Council's Audit & Risk Committee was established on 31 August 2020 pursuant to s.53 of the Act. The Audit and Risk Committee's Charter was last reviewed and adopted by Council in August 2023.	✓
18 <b>Internal audit</b> (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 1 January 2021.	✓
19 <b>Performance reporting framework</b> (A set of indicators measuring financial and non-financial performance including the performance indicators referred to in section 98 of the Act)	Date of adoption of the 2021/2025 Council and Wellbeing Plan on 27 September 2021.	✓
20 <b>Council Plan report</b> (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: 28/08/2023, 27/11/2023, 26/2/2024, 27/5/2024. Reporting on the Council Plan Strategic Indicators occurs twice a year via the Annual Report, adopted by Council, 30/10/2023 and the Midterm Performance Report to Executive, 26/2/2024	✓
20 <b>Quarterly Budget Reports</b> (Quarterly reports to Council under section 97 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	25/09/2023, 27/11/2023, 26/02/2024, and 27/05/2024 were dates that quarterly reports were presented to Council	✓
22 <b>Risk reporting</b> (Six-monthly reports of strategic risks to Council's operations, their likelihood, and consequences of occurring and risk minimisation strategies)	Reports to the Audit & Risk Committee presented on 10/08/2023, 8/11/2023, 8/2/2024 & 9/5/2024	✓

## Governance and Management Items

## Assessment

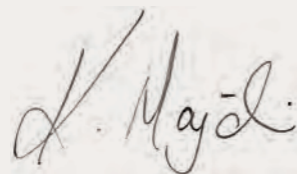
23	<b>Performance reporting</b> (Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act)	Reporting on the indicators occurred twice this year via the Annual Report on 30/10/2023 and in a mid-year Executive Report on 26/2/2024	✓
24	<b>Annual report</b> (Annual report under sections 98 and 99 of the Act to the community containing a report of operations and audited financial and performance statements)	Considered at a meeting of Council on 30/10/2023.	✓
25	<b>Councillor Code of Conduct</b> (Code 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	✓
26	<b>Delegations</b> (Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Reviewed in accordance with the Act. Delegation by Council to CEO - 27/3/2023 Sub-delegation by CEO to Staff - 12/12/2023 Delegation by CEO to Staff - 12/12/2023 Sub-delegation by CEO to Staff (Toolern Delegations) - 3/8/2023 Sub-delegation by CEO to Staff - 20/8/2021 Delegation by Council to Staff - 8/11/2021 Delegation by CEO to Staff - 20/8/2021 Delegation by CEO for VicSmart Applications - 20/8/2021 Delegation by Council to members of Delegated Committee 'LeadWest Committee' - 28/6/2021	✓
27	<b>Meeting procedures</b> (Governance Rules governing the conduct of meetings of Council and delegated committees)	The Governance rules came into effect on 25/3/2024	✓

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



Roslyn Wai  
Chief Executive Officer

Dated: 10 September 2024



Cr Kathy Majdlik  
Mayor

Dated: 10 September 2024

## 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* (Vic) is predicated on a set of Overarching Governance Principles and Supporting Principles. One of the Supporting Principles are the Public Transparency Principles and these are set out in section 58.

Under Section 57, the Council adopted its Public Transparency Policy on 10 October 2022. 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 what 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.

## Carer's recognition

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

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:

- Providing information to organisations represented in Council and the Melton Service Provider Network meeting
- Advocacy letter sent to the Department of Families, Fairness and Housing in May 2024 to advocate for future Support for Carers Funding.
- Delivering the CARE Melton Expo 2023:
  - The in-person Expo was held on Friday 13 October 2023 at Cobblebank Stadium with 46 Service Provider Exhibitors in attendance.
  - 250 Showbags produced and provided to community members.

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

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 2023/24 financial year Council offered for tender or an expression of interest, 57 contracts for goods, services and works under its Procurement Policy.

In accordance with Section 108 (3) (c) of the *Local Government Act 2020*, Council will first consider collaboration with other councils and public bodies or utilise Collaborative Procurement Arrangements, when procuring goods, services and works to take advantage of economies of scale. For the 2023/24 financial year Council engaged with 37 Collaborative Procurement arrangements across Procurement Australia, MAV, and State Purchasing Contracts.

Council did not enter any contracts above the tender threshold outside the Procurement Policy requirements.

## Executed Contract Name 2023/24

Caroline Springs Boulevard Pedestrian Signals
Provision of routine servicing of fire protection systems and equipment
Annual Unsealed Road Re-sheeting Program 23/24, 24/25 and 25/26
Parks Development Program 23/24
Rockbank East Children's and Community Centre - Design Consultancy
Paths lighting improvement program
Kurunjang Recreation Reserve Synthetic Pitch Renewal
End User device leasing contract
Provision of Trades and Services Panel
Civil Construction Panel
Managed Service Provider
Provision of Telecommunications services
AV Technology upgrade of meeting rooms
Recycling Processing
Project management and superintendent services consultancy panel
Hopkins Road Corridor Design
Operation of the Melton Recycling Facility
Macpherson Park Rugby Pitch Stage Three
Supply and installation of upgraded LED lighting to sportsgrounds
Cobblestone Green Recreation Reserve park upgrade
Plumpton Aquatic and Leisure Centre design services
Plumpton Children's and Community Centre construction
Annual sealed road renewal program 23/24, 24/25 and 25/26
Annual concrete path renewal program 23/24, 24/25 and 25/26
Bulmans Road urbanisation stage 1 construction
Plumpton Aquatic and Leisure Centre Project Management, Quantity Surveyor and Superintendent services
Cobblebank Community Service Hub Project Management, Quantity Surveyor and superintendent services
Navan Park path lighting design and construct
Cobblebank Community Services Hub design services
Melton Town Centre streetscape

## Disability Action Plan

In accordance with section 38 of the *Disability Act 2006* (The Act), Council has incorporated its Disability Action Plan within the Growing and Thriving, A Strategy for All Abilities and All Ages. 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 were delivered in 2023/24:

- A communication board was installed at the Atherstone Traffic school and a Social Story was developed
- Official opening of the Changing Place facility at Caroline Springs Leisure Centre
- All Melton and Caroline Springs Library and Learning Hub staff completed Auslan interpreter level 1 training
- A range of inclusive and accessible platforms were integrated into the Melton CARE Expo such as social stories, large print signage, communication boards, sensory rooms and Auslan interpreter
- Successful application for a \$180,000 funding grant and the delivery of the Marveloo, a portable Changing Place
- Development of Access Keys and Social Stories for the Taylors Hill and Melton Youth Centres
- Free from Violence staff training session was delivered.
- Drivers of Violence against women with disability training was delivered to 15 Community Centre and Neighbourhood Staff
- Visitor Map completed for the City of Melton, 13 out of 22 listings include disability access information. All participants invited to self-review. Promoted via Venture Melton Facebook page
- Melton City Libraries held 41 sessions with 366 participants for the Next Chapter Book Club, a club specific to people living with disability. The program has received ongoing positive feedback from the participants and the organisation
- Update of the MCC website to include a comprehensive, disability specific, Accessible Melton page
- Development of the Disability Implementation Plan, Year 3, 38 actions in conjunction with 10 internal Council departments
- Collaboration across Council services to organise an analysis of the potential of a disability hub
- Update of accessibility software, ReciteMe to the MCC website and Conversations page
- Six Disability Advisory Committee meetings were held in person.

## Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare a Domestic Animal Management Plan every four years and evaluate its implementation in the Annual Report.

In accordance with this Act, Council adopted the Domestic Animal Management Plan (DAMP) 2021-2025 in November 2021.

Key achievements in 2023/24 included:

- Sending an SMS to all domestic animal owners reminding them of the annual registration period and follow up SMS to renew after the 10 April due date
- Providing an ongoing discounted cat de-sexing program in partnership with Westside Community Desexing
- Completion of stage 1 of refurbishment of the Pound facility
- Council's website updated daily providing information on responsible pet ownership, animals impounded and those available for adoption
- As a new initiative, Council participated in the school education program provided by the State Government relating to responsible pet ownership with staff attending schools
- In partnership with Westside Community Desexing, Council engaged external stakeholders such as Young Families/Young Communities offering discounted desexing for their pets to reach out to diverse communities
- All 15 domestic animal businesses operating in the City of Melton were audited 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](http://ovic.vic.gov.au) and on Council's website.

In 2023/24, Melton City Council received 69 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	0
Access granted in part	25
Access denied in full	1
Other:	
No documents	0
Request withdrawn	0
Request closed/did not proceed/not valid (no response from applicant)	30
Request not yet finalised as of 30 June 2024	8
Released outside the Act	5
Request transferred to another agency	1
<b>TOTAL NUMBER OF REQUESTS</b>	<b>69</b>

## 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 2023/24 four disclosures were notified to Council officers appointed to receive disclosures or to the Independent Broad-based Anti-Corruption Commission (IBAC). Upon review by IBAC, they were returned to Council for internal management.

## 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 2023/24 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 our results of the VLGI's for the 2023/24 year.

INDICATORS	CALCULATION	2023/24	2022/23
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	\$2,104	\$2,082
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	\$1,933	\$1,948
3 Average liabilities per assessment	Total liabilities/number of assessments in the adopted budget	\$1,681	\$1,771
4 Operating result per assessment	Net surplus/number of assessments in the adopted budget	\$3,550	\$5,460
5 Average operating expenditure per assessment	Operating expenditure/ number of assessments in the adopted budget	\$3,165	\$3,303
6 Community satisfaction rating for overall performance generally of Council	Result from the annual Melton Council Community Satisfaction Survey*	72	72
7 Average capital expenditure per assessment	Capital expenditure/number of assessments in the adopted budget	\$1,378	\$717
8 Renewal gap	Capital renewal/average annual asset consumption	31%	23%
9 Renewal and maintenance gap	Capital renewal and maintenance/average annual asset consumption planned maintenance	35%	39%
10 Community satisfaction rating for Council's advocacy and community representation on key local issues	Result from the annual Melton Council Community Satisfaction Survey*	70	70
11 Community satisfaction rating for Council's engagement in decision making on key local issues	Result from the annual Melton Council Community Satisfaction Survey*	70	70

\*These indicators are also included in the Local Government Performance Reporting Framework (LGPRF).

## 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 in the 2023/24 financial year

DCP NAME AND YEAR APPROVED	LEVIES RECEIVED IN 2023/24 FINANCIAL YEAR (\$)
Diggers Rest (2012)	\$1,799,658.03
Melton North (2010)	\$33,650
Rockbank North (2012)	\$676,063.11
Taylors Hill West (2010)	\$272,734.84
Toolern (2011)	\$9,984,085.75
Paynes Road	\$740,777.89
Toolern Park (2014)	\$84,798
<b>TOTAL</b>	<b>\$13,591,767.62</b>

\* Levies include DIL and CIL



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

DCP NAME AND YEAR APPROVED	PROJECT ID	PROJECT DESCRIPTION	ITEM PURPOSE	PROJECT VALUE (\$)
Rockbank North (2012)	C06	Indoor Sports Centre Land acquisition for Indoor Sports Centre adjoining the Rockbank North Major Town Centre.	Indoor Sports Centre – Land acquisition was required as part of works associated with PA2022/7876 for a residential subdivision at Woodlea estate.	\$14,750,000
Rockbank North (2012)	RD04	Intersection: Land acquisition for ultimate and construction of an interim signalised intersection at the intersection of the north-south arterial and the east-west arterial (Taylors Road).	Intersection – Land acquisition was required as part of works associated with PA2017/5565 for a residential subdivision at Woodlea estate.	\$1,418,913.62
Rockbank North (2012)	RD04	Intersection: Construction of an interim signalised intersection at the intersection of the north-south arterial and the east-west arterial (Taylors Road).	Intersection – Construction of an intersection was required as part of works associated with PA2017/5565 for a residential subdivision at Woodlea estate.	\$5,841,217.98
Toolern (2011)	IT27	Ferris Road and Alfred Road: Intersection. *Interim layout* Construction of signalised 4-way intersection and slip lanes.	Ferris Road and Alfred Road – Construction of an intersection was required as part of works associated with PA2018/6076 for a residential subdivision at Atherstone (Palara) estate.	\$1,333,543.14
Toolern (2011)	IT28	Ferris Road and Southern Connector Road: Intersection. *Interim layout* Construction of signalised 4-way intersection and slip lanes.	Ferris Road and Southern Connector Road – Construction of an intersection was required as part of works associated with PA2018/6076 for a residential subdivision at Atherstone (Palara) estate.	\$1,535,798.25
Toolern (2011)	RD03	East West Arterial: Exford Road Section. Re-construct existing 2-lane road to provide 2-lane carriageway of divided secondary arterial road (38 metre road reserve, length 900 metres) *Interim layout*.	Exford Road – Construction of a shared path was required as part of works associated with PA2014/4583 for a residential subdivision at Exford Waters estate.	\$183,601.30
Toolern (2011)	RD11	Mount Cottrell Road: Purchase land 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 PA2019/6712 for a residential subdivision at Thornhill Central estate.	\$475,000
Toolern (2011)	RD17	Ferris Road: Melbourne Ballarat Rail Line to East West Arterial. Upgrade of existing 2-lane sealed/unsealed road to provide 2-lane carriageway of divided secondary arterial road (38 metre road reserve, length 2,160 metres) *Interim layout*.	Ferris Road – Construction of a road was required as part of works associated with PA2018/6076 for a residential subdivision at Atherstone (Palara) estate.	\$6,395,499.03
Toolern (2011)	RD21	Ferris Road: Melbourne Ballarat Rail Line to East West Arterial. Purchase land to increase reserve width from 20 metres to 38 metres for balance of required land (excluding Property 30). Area= 3.45 hectares (ultimate).	Ferris Road – Land acquisition was required as part of works associated with PA2019/6584 for a residential subdivision at Ellerton estate.	\$384,124.44
<b>TOTAL</b>				<b>\$32,317,697.76</b>

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)	\$8,311,952.35	\$0.00	\$7,335,753.47	\$15,647,705.82
<b>TOTAL</b>	<b>\$8,311,952.35</b>	<b>\$0.00</b>	<b>\$7,335,753.47</b>	<b>\$15,647,705.82</b>

Table 4 – Land, works, services or facilities delivered in the 2023/24 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 CONTRIBUTIONS (\$)	TOTAL PROJECT EXPENDITURE (\$)	PERCENTAGE OF ITEM DELIVERED
<b>Central Pavilion (Diggers Rest Community Hub)</b>								
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)	\$1,219,154.01	\$0.00	\$2,605,287.68	\$67,200	\$3,891,641.69	99%
<b>Diggers Rest Recreation Reserve (Diggers Rest Community Hub)</b>								
Upgrade of active open space reserve, including works associated with playing surfaces, car parking, landscaping and related infrastructure.	AR04	Diggers Rest (2012)	\$1,683,593.63	\$0.00	\$3,597,778.23	\$92,800	\$5,374,171.86	99%
<b>Roundabout – Mount Cottrell Road and Greigs Road, Strathtulloh</b>								
Intersection upgrade – construction of roundabout.	IT09	Toolern (2011)	\$583,189.61	\$0.00	\$2,113,097.34	\$0.00	\$2,696,286.95	59.34%
<b>Road Construction – Bridge Road, Cobblebank</b>								
Construction of signalised 4-way intersection and slip lanes.	IT15	Toolern (2011)	\$2,441,709.71	\$0.00	\$7,543,603.96	-\$405,590.32	\$9,579,723.35	100%
<b>Intersection Upgrade, Exford Road and Greigs Road- West Strathtulloh</b>								
Construction of protected right-turn lane and left-turn deceleration lane, including drainage and landscaping.	IT04	Toolern (2011)	\$194,295.20	\$0.00	\$0.00	\$0.00	\$194,295.20	7.98%
<b>Pedestrian Bridge over Toolern Creek, Strathtulloh</b>								
	BD06	Toolern (2011)	\$60,477.61	\$0.00	\$0.00	\$0.00	\$60,477.61	3.58%
<b>Paynes Road Community Centre, Rockbank</b>								
	CI-21B	Paynes Road	-\$1,137,642	\$0.00	-\$468,382.64	\$2,317,309	\$711,284.32	100%
<b>Abey Road and Bridge Native Vegetation Offsets</b>								
	RD18	Toolern (2011)	\$5,515.48	\$0.00	\$0.00	\$0.00	\$5,515.48	74.45%
<b>Abey Road and Bridge Native Vegetation Offsets</b>								
	RD18A	Toolern (2011)	\$36.22	\$0.00	\$0.00	\$0.00	\$36.22	74.45%
<b>Abey Road and Bridge Native Vegetation Offsets</b>								
	RD18B	Toolern (2011)	\$2,982.84	\$0.00	\$0.00	\$0.00	\$2,982.84	74.45%
<b>TOTAL</b>			<b>\$5,053,312.27</b>	<b>\$0.00</b>	<b>\$15,391,384.57</b>	<b>\$2,071,718.68</b>	<b>\$22,516,415.52</b>	

## Infrastructure Contributions Plan Report

Table 1 – Total ICP monetary component received in the 2023/24 financial year

NAME OF COLLECTING AGENCY	NAME OF ICP	MONETARY COMPONENT IN LEVIES RECEIVED IN 2023/24 FINANCIAL YEAR (\$)	VALUE OF WORKS IN KIND RECEIVED IN SATISFACTION OF MONETARY COMPONENT IN 2023/24 FINANCIAL YEAR (\$)	TOTAL MONETARY CONTRIBUTION RECEIVED IN 2023/24 FINANCIAL YEAR (\$)
Melton City Council	Plumpton & Kororoit (2018)	\$21,586,987.85	\$7,152,053.86	\$28,739,041.71
Melton City Council	Mt Atkinson (2016)	\$1,195,358.59	\$0.00	\$1,195,358.59
<b>TOTAL</b>		<b>\$22,782,346.44</b>	<b>\$7,152,053.86</b>	<b>\$29,934,400.30</b>

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

NAME OF COLLECTING AGENCY	NAME OF ICP	LAND (OR PROJECT ID)	LAND (OR PROJECT) DESCRIPTION
Melton City Council	Plumpton & Kororoit (2018)	LP-19	Local Park Purchase of land.
Melton City Council	Plumpton & Kororoit (2018)	LP-33	Local Park Purchase of land.
Melton City Council	Plumpton & Kororoit (2018)	LP-29	Local Park 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)	CI 05	Deanside Community Centre & Neighbourhood House Purchase of land.
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)	IN-19	Intersection: Hopkins Road and Reed Court Purchase of land for intersection at an ultimate standard.
Melton City Council	Plumpton & Kororoit (2018)	RD-12	Taylor's Road: Plumpton Road (IN-13) to Hopkins Road (IN-14) Purchase of land for a 44m wide road section (ultimate standard).
Melton City Council	Plumpton & Kororoit (2018)	RD 17	Hopkins Road: Taylor's Road (IN-14) to East-West Road 5 (IN-18) Purchase of land for a 41m road section (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).
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).

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

NAME OF COLLECTING AGENCY	NAME OF ICP	TOTAL OF ANY LEAs RECEIVED IN 2023/24 FINANCIAL YEAR (\$)	TOTAL OF ANY LCAs PAID IN 2023/24 FINANCIAL YEAR (\$)
Melton City Council	Plumpton & Kororoit (2018)	\$14,459,568.11	\$3,367,282.86
Melton City Council	Mt Atkinson (2016)	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$14,459,568.11</b>	<b>\$3,367,282.86</b>

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

NAME OF COLLECTING AGENCY	NAME OF ICP	PROJECT ID	PROJECT DESCRIPTION	ITEM PURPOSE	PROJECT VALUE (\$)
Melton City Council	Plumpton & Kororoit (2018)	IN-03	Intersection: North-South Road 1 and Melton Highway Construction of connector road to primary arterial signalised T-intersection (interim standard).	Construction of an intersection was required as part of works associated with PA2018/6127 for a residential subdivision at Kerani Heights estate.	\$3,359,119.22
Melton City Council	Plumpton & Kororoit (2018)	IN-18	Intersection: Hopkins Road and East-West Road 5 Construction of connector road to primary arterial signalised 4-way intersection (interim standard).	Construction of an intersection was required as part of works associated with PA2017/5814 for a residential subdivision at Deanside Central estate.	\$3,792,934.64
<b>Total</b>					<b>\$7,152,053.86</b>

**Table 5 – Total ICP monetary contributions expended by development agency in the 2023/24 financial year**

NAME OF DEVELOPMENT AGENCY	NAME OF ICP	PROJECT ID	PROJECT DESCRIPTION	ICP MONEY EXPENDED (\$)	PERCENTAGE OF PROJECT DELIVERED
Melton City Council	Plumpton & Kororoit (2018)	RD17	Hopkins Road: Taylors Road (IN-14) to East-West Road 5 (IN-18) Construction of a 2-lane arterial road (interim standard).	\$54,962	3.05%
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.	\$587,419.81	20.29%
Melton City Council	Plumpton & Kororoit (2018)	IN-14	Intersection: Hopkins Road and Taylors Road Construction of primary arterial to primary arterial signalised 4-way intersection (interim standard) and habitat compensation obligations.	\$29,692	0.28%
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.	\$2,615,505.12	44.82%
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.	\$209,602.10	8.17%
Melton City Council	Plumpton & Kororoit (2018)	SR-06	Deanside Sports Reserve Construction of a sports reserve incorporating: Playing surfaces and car parks, including all construction works, landscaping and related infrastructure. Playground including large play space, youth space, picnic and BBQ. Pavilion to serve the Deanside sports reserve, including all building works, landscaping and related infrastructure.	\$23,700	0.14%
Melton City Council	Plumpton & Kororoit (2018)	SR-01	Plumpton North Sports Reserve Construction of a sports reserve incorporating: Playing surfaces and car parks, including all construction works, landscaping and related infrastructure. Playground including play space, youth space, picnic and BBQ. Pavilion to serve the Plumpton North sports reserve, including all building works, landscaping and related infrastructure. Tennis/multi-purpose hard courts incorporating 6 courts with lighting and parking, including all construction works, landscaping and related infrastructure.	\$26,252.60	0.17%
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.	\$0.00	99%
<b>TOTAL</b>				<b>\$3,547,133.63</b>	

**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 the 2023/24 financial year**

NAME OF DEVELOPMENT AGENCY	NAME OF ICP	PROJECT ID	PROJECT DESCRIPTION	USE AND DEVELOPMENT OF LAND
Melton City Council	Plumpton & Kororoit (2018)	LP-19	Local Park Purchase of land.	Land for a Local Park
Melton City Council	Plumpton & Kororoit (2018)	LP-33	Local Park Purchase of land.	Land for a Local Park
Melton City Council	Plumpton & Kororoit (2018)	LP-29	Local Park Purchase of land.	Land for a Local Park
Melton City Council	Plumpton & Kororoit (2018)	SR-06	Deanside Sports Reserve Purchase of land for a future sports reserve.	Land for a Sports Reserve
Melton City Council	Plumpton & Kororoit (2018)	CI 05	Deanside Community Centre & Neighbourhood House Purchase of land.	Land for a Community Centre
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.	Road Widening for an Intersection
Melton City Council	Plumpton & Kororoit (2018)	IN-19	Intersection: Hopkins Road and Reed Court Purchase of land for intersection at an ultimate standard.	Road Widening for an Intersection
Melton City Council	Plumpton & Kororoit (2018)	RD-12	Taylors Road: Plumpton Road (IN-13) to Hopkins Road (IN-14) Purchase of land for a 44m wide road section (ultimate standard).	Road Widening for a Road
Melton City Council	Plumpton & Kororoit (2018)	RD 17	Hopkins Road: Taylors Road (IN-14) to East-West Road 5 (IN-18) Purchase of land for a 41m road section (ultimate standard).	Road Widening for a Road
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).	Road Widening for a Road
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).	Road Widening for a Road



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

NAME OF DEVELOPMENT AGENCY	NAME OF ICP	PROJECT ID	PROJECT DESCRIPTION	USE OF LAND
Melton City Council	Plumpton & Kororoit (2018)	IN-03	Intersection: North-South Road 1 and Melton Highway Construction of connector road to primary arterial signalised T-intersection (interim standard).	Land acquisition of IN-03 was required for the purpose of construction of an intersection as part of works associated with PA2018/6127 for a residential subdivision at Kerani Heights estate.
Melton City Council	Plumpton & Kororoit (2018)	IN-18	Intersection: Hopkins Road and East-West Road 5 Construction of connector road to primary arterial signalised 4-way intersection (interim standard).	Land acquisition of IN-18 was required for the purpose of construction of an intersection as part of works associated with PA2017/5814 for a residential subdivision at Deanside Central estate.

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

NAME OF DEVELOPMENT AGENCY	NAME OF ICP	PROJECT ID	PROJECT DESCRIPTION	LAND EQUALISATION AMOUNTS EXPENDED (\$)
Nil	Nil	Nil	Nil	Nil
<b>TOTAL</b>				<b>\$0.00</b>

## Glossary of terms related to the non-financial sections.

<b>Act</b>	In terms of the Annual Report, means the <i>Local Government Act 1989</i>	<b>Minister</b>	means the Minister for Local Government
<b>Annual Report</b>	means a report of the council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement	<b>Performance statement</b>	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
<b>Appropriateness</b>	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	<b>Planning and accountability framework</b>	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
<b>Budget</b>	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	<b>Regulations</b>	means the Local Government (Planning and Reporting) Regulations 2014
<b>Council Plan</b>	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	<b>Relevance</b>	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
<b>Financial performance indicators</b>	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	<b>Report of operations</b>	means a report containing a description of the operations of the council during the financial year and included in the Annual Report
<b>Financial statements</b>	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	<b>Services</b>	means assistance, support, advice and other actions undertaken by a council for the benefit of the local community
<b>Financial year</b>	means the period of 12 months ending on 30 June each year	<b>Service outcome indicators</b>	means the prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved
<b>Governance and Management Checklist</b>	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	<b>Service performance indicators</b>	means a prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes
<b>Indicator</b>	means what will be measured to assess performance	<b>Strategic objectives</b>	means the outcomes a council is seeking to achieve over the next four years and included in the council plan
<b>Initiatives</b>	means actions that are one-off in nature and/or lead to improvements in service	<b>Strategic resource plan</b>	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
<b>Major initiative</b>	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	<b>Strategies</b>	means high level actions directed at achieving the strategic objectives in the council plan
<b>Measure</b>	means how an indicator will be measured and takes the form of a computation, typically including a numerator and denominator	<b>Sustainable capacity indicators</b>	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

# FINANCIAL REPORT



# Performance Statement

For the year ended 30 June 2024



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## Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.



**Peter Leersen CPA**  
Principal Accounting Officer

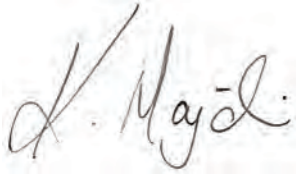
Dated: 16 September 2024

In our opinion, the accompanying performance statement of the Melton City Council for the year ended 30 June 2024 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 this performance statement in its final form.



**Cr Kathy Majdlik**  
Mayor

Dated: 16 September 2024  
232 High Street, Melton VIC



**Cr Steve Abboushi**  
Deputy Mayor

Dated: 16 September 2024  
232 High Street, Melton VIC



**Roslyn Wai**  
Chief Executive Officer

Dated: 16 September 2024  
232 High Street, Melton VIC

## Section 1. Description of municipality

Located 19 kilometres northwest of Melbourne's CBD, the City of Melton is one of the fastest growing municipalities in Australia, projected to grow from 232,721 residents today to 470,596 by 2046. We have on average 79 families moving in, and 64 babies being born in our city every week. More than 60,000 residents were born overseas and almost 70,000 residents speak a language other than English at home.

The City of Melton is an integral part of Melbourne's western growth corridor, connected to the State of Victoria's major freeways and airports, as well as the State's largest industrial hub and the Port of Melbourne.

The City of Melton is a community that is transforming into a bustling municipality where people aspire to build a home, raise a family, establish a business and pursue a career. Whilst much of what attracts people to our municipality stems from our state of the art facilities, exciting new estates, and the beauty of our natural open spaces, it is in fact our community, our people and our values that make this great City, the place that people want to call home.

## Section 2. Service Performance Indicators

For the year ended 30 June 2024

Service/indicator/measure	Results				Target as per budget	Actual	Comment
	2021	2022	2023	2024			
<b>Aquatic facilities</b>							
<b>Utilisation</b>							
AF6 <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	0.43	1.00	1.61	1.82	N/A	100%	Attendance numbers have increased compared to previous years. The increase can be attributed to increased Learn To Swim program numbers and increased wellness programs conducted during the year.
<b>Animal management</b>							
<b>Health and safety</b>							
AM7 <i>Animal management prosecutions</i> [Number of successful animal management prosecutions/Number of animal management prosecutions] x100	100%	100%	100%	100%	N/A	100%	There were 23 animal matters heard and proven resulting in Council's highest number of prosecutions in a 12-month period to date. All 23 prosecutions were successful.
<b>Food safety</b>							
<b>Health and safety</b>							
FS4 <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	0.00%	100.00%	0.00%	0.00%	N/A	0.00%	No notifications received during the 2023 calendar year.

## Service Performance Indicators

For the year ended 30 June 2024

Service/indicator /measure	Results					Target as per budget	Actual	Comment
	2021	2022	2023	2024	2024			
	Actual	Actual	Actual		Actual			
<b>Governance</b>								
<b>Satisfaction</b>								
G2		66	65	70	64	69	The 2024 result is marginally reduced in comparison to that of 2023, however, it is significantly higher than the set target and indicates the community is generally satisfied with Council's community consultation and engagement.	
<b>Libraries</b>								
<b>Participation</b>								
LB7		N/A	N/A	N/A	N/A	19.70%	This is a new indicator for 2024 and as such has no historical data for comparison.	
<b>Maternal and child health</b>								
<b>Participation</b>								
MC4		62.66%	55.98%	52.80%	N/A	53.20%	This number is consistent with the previous year and reflects the service operating a prioritised MCH service model due to low staffing numbers and rapid population increases. 6,967 children attended the MCH service at least once in the year and 13,075 children enrolled in the MCH service.	
<b>Participation</b>								
MC5		71.07%	64.03%	80.04%	N/A	67.34%	This result is within expected parameters but a reduction from 2023 is reflective of staffing levels within the industry. It is however consistent with the three previous years. Due to relatively small cohort these numbers will vary each year. 200 Aboriginal children attended the MCH service at least once in the year and 276 Aboriginal children enrolled in the MCH service.	

## Service Performance Indicators

For the year ended 30 June 2024

Service/indicator /measure	Results					Target as per budget	Actual	Comment
	2021	2022	2023	2024	2024			
	Actual	Actual	Actual		Actual			
<b>Roads</b>								
<b>Condition</b>								
R2		97.05%	96.50%	96.52%	96.50%	97.06%	97% of roads are exceeding or meeting the standard set by Council. This is a great result owing to the greater commitment to the annual re-sealing program.	
<b>Statutory Planning</b>								
<b>Service Standard</b>								
SP2		72.66%	87.06%	51.26%	75.00%	52.80%	Although Council aims to meet the required statutory time frames, Council works closely with applicants to achieve the best outcomes for all involved. This collaborative approach as well the complexity associated with some applications can contribute to additional delays.	
<b>Waste Collection</b>								
<b>Waste diversion</b>								
WC5		43.48%	43.44%	43.43%	45.62%	39.73%	The kerbside collection landfill diversion rate is 39.73% which is a decrease on previous years. The decrease in the diversion rate can be attributed to Council and State Government initiatives resulting in a higher uptake of other waste disposal options including the Melton Recycling Facility free green waste disposal, hard waste collection services, and the Container Deposit Scheme with households choosing to return their own bottles and cans instead of placing these items in kerbside bins. These initiatives will likely impact on future results, therefore Melton Council will review the target for this indicator in light of these initiatives.	

### Section 3. Financial Performance Indicators

For the year ended 30 June 2024

Dimension/indicator /measure	2021		2022		2023		2024		2025		2026		2027		2028		Material Variations
	Actual	Actual	Actual	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		
<b>Efficiency</b>																	
<b>Revenue level</b>																	
E4	Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]	\$1,685.11	\$1,671.45	\$1,671.52	\$1,671.52	\$1,671.52	N/A	\$1,724.84	\$1,912.92	\$1,938.11	\$2,072.75	\$2,176.95	Results for this indicator have been consistent over the past few years. Revenue from rates has remained consistent with the increase in the number of rateable properties within the municipality.				
<b>Expenditure level</b>																	
E2	Expenses per property assessment [Total expenses / Number of property assessments]	\$2,767.63	\$2,654.13	\$2,786.17	\$2,786.17	\$2,786.17	\$2,675.52	\$2,994.28	\$2,960.17	\$2,922.44	\$3,000.10	\$3,025.14	The movement in this indicator is largely due to the recruitment of vacant roles from previous year. Council continues to monitor expenditure.				
<b>Liquidity</b>																	
<b>Working capital</b>																	
L1	Current assets compared to current liabilities [Current assets / Current liabilities] x100	375.53%	311.41%	389.34%	389.34%	389.34%	632.90%	337.36%	461.24%	446.61%	500.74%	592.43%	Unfavourable movement in this ratio is largely due to outflows of capital projects delivery. However, the Council's liquidity remains strong in dollar terms and forecasted to remain so with substantial cash reserves in place over the medium term.				
<b>Unrestricted cash</b>																	
L2	Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	-156.53%	-296.08%	-349.73%	-349.73%	-349.73%	N/A	-419.78%	-408.30%	-514.35%	-536.39%	-520.14%	The prescribed calculation method excludes term deposits with an original maturity of greater than 90 days that are classified as Other Financial Assets. In 2024 there was an increase in capital projects delivery that resulted in the deterioration in the unrestricted cash ratio. If term deposits are included in definition of unrestricted cash, the result is 144.91%				

### Financial Performance Indicators

For the year ended 30 June 2024

Dimension/indicator /measure	2021		2022		2023		2024		2025		2026		2027		2028		Material Variations
	Actual	Actual	Actual	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			
<b>Obligations</b>																	
<b>Asset renewal and upgrade</b>																	
O5	Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expenses/ Asset depreciation] x100	37.62%	46.40%	35.52%	35.52%	35.52%	87.80%	91.77%	176.78%	160.40%	81.90%	47.61%	Asset renewal expenditure in 2024 has increased due to higher capital projects delivery of renewed and upgraded assets. Council will have significant growth in assets in the medium to long term and therefore higher depreciation charge.				
<b>Loans and borrowings</b>																	
O2	Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	7.92%	5.58%	3.55%	3.55%	3.55%	N/A	1.79%	4.18%	2.47%	1.56%	0.74%	Council continued to repay borrowings as they mature and has had sufficient cash inflows to achieve this. There will be a need to borrow to fund significant infrastructure investment in future years.				
O3	Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.08%	1.89%	1.71%	1.71%	1.71%	N/A	1.58%	2.03%	1.55%	0.82%	0.76%	Council continued to repay borrowings as they mature and has had sufficient cash inflows to achieve this.				
<b>Indebtedness</b>																	
O4	Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	11.32%	12.29%	13.84%	13.84%	13.84%	N/A	16.82%	2.73%	2.00%	1.18%	0.57%	Council's Non Current Liabilities continue to remain stable and at manageable levels.				
<b>Operating position</b>																	
<b>Adjusted underlying result</b>																	
OP1	Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	19.33%	33.28%	31.27%	31.27%	31.27%	N/A	12.76%	37.32%	44.48%	47.79%	47.55%	The reduction in this ratio is due to reduced income in 2024. The Commonwealth Government did not pre-pay financial assistance grants as in prior years.				

## Financial Performance Indicators

For the year ended 30 June 2024

Dimension/indicator /measure	2021		2022		2023		2024		2025			2026			2027			2028		
	Actual	Actual	Actual	Actual	Actual	Actual	Target as per budget	Actual	Forecast			Forecast			Forecast			Material Variations		
<b>Stability</b>																				
<b>Rates concentration</b>																				
S1	Rates compared to adjusted underlying revenue		56.15%	48.43%	48.35%	67.70%	58.61%	45.95%	42.41%	41.56%	43.48%	Council has and will continue to have a high level of growth in rate revenue.								
	[Rate revenue / Adjusted underlying revenue] x100																			
<b>Rates effort</b>																				
S2	Rates compared to property values		0.34%	0.34%	0.32%	N/A	0.31%	0.32%	0.32%	0.33%	0.33%	This measure has remained stable over recent years. Council is projected to have a high level of growth in rates revenue.								
	[Rate revenue / Capital improved value of rateable properties in the municipality] x100																			

## Section 4. Sustainable Capacity Indicators

For the year ended 30 June 2024

Indicator /measure	Results				Comment	
	2021	2022	2023	2024		
Population	Actual	Actual	Actual	Actual		
C1	Expenses per head of municipal population	\$1,070.71	\$1,090.86	\$1,199.04	\$1,278.68	The movement in this indicator is largely due to an increase in expenditure. Council continue to manage expenditure prudently despite the high level of growth experienced within the municipality.
	[Total expenses / Municipal population]					
C2	Infrastructure per head of municipal population	\$12,113.97	\$12,260.45	\$14,986.40	\$15,918.04	Infrastructure constructed within the municipality has and will continue to increase at levels higher than population growth. The ratio is stable compared to prior year.
	[Value of infrastructure / Municipal population]					
C3	Population density per length of road	136.74	135.36	132.46	135.31	Results reflect a significant investment in road infrastructure that has been consistent over the past four years. The population density is reflective of the growth in development within the municipality.
	[Municipal population / Kilometres of local roads]					
C4	Own-source revenue	\$955.30	\$1,014.47	\$1,085.94	\$1,172.83	Indicator is impacted by fluctuations in populations data and land development within the municipality. The result was impacted by significant development contribution income as a result of this development growth.
	Own-source revenue per head of municipal population					
C5	Recurrent grants	\$165.71	\$193.45	\$227.10	\$107.91	The reduction in this ratio is due to the fact that the Commonwealth Government did not pre-pay financial assistance grants as in prior years.
	Recurrent grants per head of municipal population					
	[Recurrent grants / Municipal population]					

# Sustainable Capacity Indicators

For the year ended 30 June 2024

Indicator /measure	Results				Material Variations
	2021	2022	2023	2024	
<b>C6</b> Relative socio-economic disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	5.00	5.00	5.00	4.00	The data sourced for this indicator is extracted from the Know Your Council (KYC) LGPRF reporting template. The data is already entered into the template by KYC.
<b>C7</b> Workforce turnover Percentage of staff turnover	14.20%	21.55%	17.12%	13.74%	Staff turnover rate continues to improve. Council continues to invest in talent acquisition and fill vacant positions.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100					

# Section 5. Notes to the accounts

For the year ended 30 June 2024

## 5.1. 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 service performance, financial performance and sustainable capacity indicators and measures together with a description of the municipal district, an explanation of material variations in the results and notes to the accounts. 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 or the Council's satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the Local Government (Planning and Reporting) Regulations 2020. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

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

## 5.2 Definitions

Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i>
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that- (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

## Independent Auditor's Report

### To the Councillors of Melton City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Melton City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2024</li> <li>• service performance indicators for the year ended 30 June 2024</li> <li>• financial performance indicators for the year ended 30 June 2024</li> <li>• sustainable capacity indicators for the year ended 30 June 2024</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul>
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In my opinion, the performance statement of Melton City Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020.

<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
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<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and 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.</p>
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### Auditor's responsibilities for the audit of the performance statement

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



Travis Derricott  
as delegate for the Auditor-General of Victoria

MELBOURNE  
4 October 2024

# Annual Financial Report

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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 16 September 2024. Council has the power to amend and reissue these financial statements.

## Certification of the Financial Statement

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.



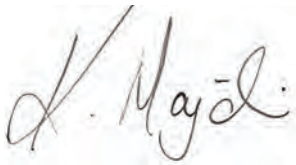
**Peter Leersen CPA**  
Responsible Accounting Officer

Dated: 16 September 2024  
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 2024 and the financial position of the Council as at that date.

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

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



**Cr Kathy Majdlik**  
Mayor

Dated: 16 September 2024  
232 High Street, Melton VIC



**Cr Steve Abboushi**  
Deputy Mayor

Dated: 16 September 2024  
232 High Street, Melton VIC



**Roslyn Wai**  
Chief Executive Officer

Dated: 16 September 2024  
232 High Street, Melton VIC

## Independent Auditor's Report

### To the Councillors of Melton City Council

<b>Opinion</b>	<p>I have audited the financial report of Melton City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>balance sheet as at 30 June 2024</li> <li>comprehensive income statement for the year then ended</li> <li>statement of changes in equity for the year then ended</li> <li>statement of cash flows for the year then ended</li> <li>statement of capital works for the year then ended</li> <li>notes to the financial statements, including material accounting policy information</li> <li>certification of the financial statements.</li> </ul>
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In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.

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

<b>Other information</b>	<p>The Councillors of the council are responsible for the Other Information, which comprises the information in the council's annual report for the period ended 30 June 2024, but does not include the financial report and my auditor's report thereon.</p>
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My opinion on the financial report does not cover the Other Information and accordingly, I do not express any form of assurance conclusion on the Other Information. However, in connection with my audit of the financial report, my responsibility is to read the Other Information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the Other Information, I am required to report that fact. I have nothing to report in this regard.

**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.

**Auditor's responsibilities for the audit of the financial report (continued)** 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  
4 October 2024

Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## Comprehensive Income Statement

for the year ended 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	177,031	162,701
Statutory fees and fines	3.2	14,871	12,753
User fees	3.3	10,404	11,196
Grants - operating	3.4	25,896	46,321
Grants - capital	3.4	10,513	13,865
Contributions - monetary	3.5	32,876	79,668
Contributions - non monetary	3.5	246,042	304,619
Net gain on disposal of property, infrastructure, plant and equipment		–	1,274
Fair value increment for investment properties		975	100
Interest Income	3.7	29,463	17,295
Other income		8,941	4,120
<b>Total income / revenue</b>		<b>557,012</b>	<b>653,912</b>
<b>Expenses</b>			
Employee costs	4.1	72,049	66,825
Materials and services	4.2	122,668	111,428
Depreciation	4.3	56,203	49,757
Amortisation - Intangible assets		327	327
Depreciation - Right of use assets		354	521
Allowance for impairment losses		2,678	2,090
Borrowing costs		197	283
Finance Costs - Leases		20	20
Net loss on disposal of property, infrastructure, plant and equipment		2,756	–
Revaluation decrement of IPP&E	6.2	4,418	–
Other expenses		1,827	–
<b>Total expenses</b>		<b>263,497</b>	<b>231,251</b>
<b>Surplus/(deficit) for the year</b>		<b>293,515</b>	<b>422,661</b>
<b>Other comprehensive income:</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	9.1	173,053	375,888
<b>Total other comprehensive income</b>		<b>173,053</b>	<b>375,888</b>
<b>Total comprehensive result</b>		<b>466,568</b>	<b>798,549</b>

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

## Balance Sheet

as at 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	18,771	23,401
Non-current assets classified as "held for sale"	6.1	230	78
Trade and other receivables	5.1	64,139	59,704
Prepayments		302	461
Other financial assets	5.1	236,000	309,000
Inventories		5	12
Contract assets	5.1	15,512	26,388
<b>Total current assets</b>		<b>334,959</b>	<b>419,044</b>
<b>Non-current assets</b>			
Other financial assets	5.1	324,673	239,000
Inventories		10	16
Property, infrastructure, plant and equipment	6.2	4,219,875	3,753,385
Investment property		9,525	8,550
Intangible assets		2,775	2,050
Right-of-use assets		608	482
<b>Total non-current assets</b>		<b>4,557,466</b>	<b>4,003,483</b>
<b>Total assets</b>		<b>4,892,425</b>	<b>4,422,527</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.2	53,886	51,187
Trust funds and deposits	5.2	10,372	14,281
Contract and other liabilities	5.2	17,205	25,664
Provisions	5.3	15,324	13,608
Interest-bearing liabilities		2,240	2,607
Lease liabilities		262	283
<b>Total current liabilities</b>		<b>99,289</b>	<b>107,630</b>
<b>Non-current liabilities</b>			
Trust funds and deposits	5.2	37,230	23,789
Provisions	5.3	2,116	1,795
Interest-bearing liabilities		922	3,163
Lease liabilities		387	237
<b>Total non-current liabilities</b>		<b>40,655</b>	<b>28,984</b>
<b>Total liabilities</b>		<b>139,944</b>	<b>136,614</b>
<b>Net assets</b>		<b>4,752,481</b>	<b>4,285,913</b>
<b>Equity</b>			
Accumulated surplus		2,605,020	2,343,662
Reserves	9.1	2,147,461	1,942,251
<b>Total Equity</b>		<b>4,752,481</b>	<b>4,285,913</b>

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

## Statement of Changes in Equity

for the year ended 30 June 2024

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2024</b>					
<b>Balance at beginning of the financial year</b>		4,285,913	2,343,662	1,462,758	479,493
<b>Surplus/(deficit) for the year</b>		293,515	293,515	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)		173,053	–	173,053	–
<b>Other comprehensive income</b>		173,053	–	173,053	–
<b>Total comprehensive income</b>		466,568	293,515	173,053	–
Transfers to other reserves	9.1	–	121,870	–	(121,870)
Transfers from other reserves	9.1	–	(154,027)	–	154,027
<b>Balance at end of the financial year</b>		4,752,481	2,605,020	1,635,811	511,650
<b>2023</b>					
<b>Balance at beginning of the financial year</b>		3,487,364	1,989,825	1,086,870	410,669
<b>Surplus/(deficit) for the year</b>		422,661	422,661	–	–
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)		375,888	–	375,888	–
<b>Other comprehensive income</b>		375,888	–	375,888	–
<b>Total comprehensive income</b>		798,549	422,661	375,888	–
Transfers to other reserves	9.1	–	81,126	–	(81,126)
Transfers from other reserves	9.1	–	(149,950)	–	149,950
<b>Balance at end of the financial year</b>		4,285,913	2,343,662	1,462,758	479,493

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

## Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$ '000	2023 Inflows/ (Outflows) \$ '000
<b>Cash flows from operating activities</b>			
Rates and charges		168,075	156,528
Statutory fees and fines		11,318	12,528
User fees		12,274	10,939
Grants - operating		18,417	46,785
Grants - capital		7,663	13,666
Contributions - monetary		32,876	79,668
Interest received		19,336	17,295
Trust funds and deposits taken		9,532	(1,544)
Other receipts		37,962	(25,589)
Net GST refund/(payment)		23,168	21,342
Employee costs		(70,012)	(65,657)
Materials and services		(150,733)	(108,841)
Other payments		3,319	(24,398)
<b>Net cash provided by/(used in) operating activities</b>	9.2	123,195	132,722
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.2	(114,943)	(58,675)
Proceeds from sale of property, infrastructure, plant and equipment		5,110	12,865
Payments for investments, other properties and intangibles		(14,816)	(77,413)
<b>Net cash provided by/(used in) investing activities</b>		(124,649)	(123,223)
<b>Cash flows from financing activities</b>			
Finance costs		(197)	(283)
Repayment of borrowings		(2,608)	(2,502)
Interest paid - lease liabilities		(20)	(20)
Repayment of lease liabilities		(351)	(497)
<b>Net cash flow provided by/(used in) financing activities</b>		(3,176)	(3,302)
<b>Net Increase (decrease) in cash and cash equivalents</b>		(4,630)	6,197
Cash and cash equivalents at the beginning of the financial year		23,401	17,204
<b>Cash and cash equivalents at the end of the financial year</b>		18,771	23,401

The above statement of cash flows should be read in conjunction with the accompanying notes.

## Statement of Capital Works

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
<b>Property</b>		
Land	3,510	–
<b>Total land</b>	<b>3,510</b>	<b>–</b>
Buildings	36,415	26,898
<b>Total buildings</b>	<b>36,415</b>	<b>26,898</b>
<b>Total property</b>	<b>39,925</b>	<b>26,898</b>
<b>Plant and equipment</b>		
Plant, machinery and equipment	28	–
Fixtures, fittings and furniture	74	72
Computers and telecommunications	674	299
Library books	526	498
<b>Total plant and equipment</b>	<b>1,302</b>	<b>869</b>
<b>Infrastructure</b>		
Roads	49,828	17,720
Bridges	902	659
Footpaths and cycleways	3,764	2,020
Drainage	1,703	410
Recreational, leisure and community facilities	14,705	2,398
Off street car parks	568	2,845
Public Art	81	–
Kerb & Channel	353	146
Traffic Management Devices	1,549	914
Other infrastructure	36	453
<b>Total infrastructure</b>	<b>73,489</b>	<b>27,565</b>
<b>Total capital works expenditure</b>	<b>114,716</b>	<b>55,332</b>
<b>Represented by:</b>		
New asset expenditure	58,886	29,061
Asset renewal expenditure	17,489	11,621
Asset expansion expenditure	4,250	8,598
Asset upgrade expenditure	34,091	6,052
<b>Total capital works expenditure</b>	<b>114,716</b>	<b>55,332</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

### 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*.

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

#### Accounting policy information

##### 1.1 Basis of accounting

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

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

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

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.

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

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 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 5.3).
- 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 3.4)
- 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.
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- 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.

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 1. Overview (continued)

#### Goods and Services Tax (GST)

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

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2. Analysis of our results

#### 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 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.1 Income / Revenue and expenditure</b>					
<b>Income / Revenue</b>					
Rates and charges	178,729	177,031	(1,698)	(0.95)%	1
Statutory fees and fines	13,563	14,871	1,308	9.64%	2
User fees	12,792	10,404	(2,388)	(18.67)%	3
Grants - operating	34,680	25,896	(8,784)	(25.33)%	4
Grants - capital	13,867	10,513	(3,354)	(24.19)%	5
Contributions - monetary	133,016	32,876	(100,140)	(75.28)%	6
Contributions - non monetary	181,665	246,042	64,377	35.44%	7
Net gain on disposal of property, infrastructure, plant and equipment	16,442	–	(16,442)	(100.00)%	8
Fair value increment for investment properties	–	975	975	–	9
Interest Income	20,719	29,463	8,744	42.20%	10
Other income	3,476	8,941	5,465	157.22%	11
<b>Total income / revenue</b>	<b>608,949</b>	<b>557,012</b>	<b>(51,937)</b>	<b>(8.53)%</b>	
<b>Expenses</b>					
Employee costs	77,934	72,049	5,885	7.55%	12
Materials and services	107,798	122,668	(14,870)	(13.79)%	13
Depreciation	51,715	56,203	(4,488)	(8.68)%	14
Amortisation - intangible assets	327	327	–	0.00%	
Depreciation - right of use assets	365	354	11	3.01%	
Allowance for impairment losses	1,220	2,678	(1,458)	(119.51)%	15
Borrowing costs	190	197	(7)	(3.68)%	
Finance costs - leases	27	20	7	25.93%	
Net loss on disposal of property, infrastructure, plant and equipment	–	2,756	(2,756)	–	16
Revaluation decrement of IPP&E	–	4,418	(4,418)	–	17
Other expenses	–	1,827	(1,827)	–	18
<b>Total expenses</b>	<b>239,576</b>	<b>263,497</b>	<b>(23,921)</b>	<b>(9.98)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>369,373</b>	<b>293,515</b>	<b>(75,858)</b>	<b>(20.54)%</b>	

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

#### (i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

- |     |   |
|-----|---|
| 1.  | Rates and Charges ended the year marginally unfavourable to budget which is attributable to lower supplementary rate revenue than originally anticipated.   |
| 2.  | Statutory Fees and Fines ended the year with a favourable variance to budget predominately due to better than anticipated revenues from infringement notices. This is offset by lower than expected revenues from building permits due to the slow down in the Building industry.   |
| 3.  | User Fees income ended the year with a unfavourable variance to budget mainly due to lower than anticipated revenues from 'Building Subdivision Fee' income and 'Building Application Fee' income. This is in correlation with the slow down in the Building industry.  |
| 4.  | Operating grant income ended the year unfavourably against budget due to the receipt of the 2023/24 Financial Assistance Grant in 2022/23. This was partially offset by greater than anticipated grant income including in the areas of:<br><i>Maternal &amp; Child Health Services</i><br><i>Commonwealth Home Support</i><br><i>Family Day Care Services</i>  |
| 5.  | The unfavourable variance to budget against Capital Grant income is primarily due to a number of budgeted grants not being received including those for the following projects:<br><i>Weir Views Childrens and Community Centre</i><br><i>Aintree Children's and Community Centre</i><br><i>Plumpton Children's Centre &amp; Neighbourhood House</i><br><br>Conversely, these were partially offset by unbudgeted Capital Grant income received for projects including those for:<br><i>Thornhill Park Children's and Community Centre</i><br><i>Asset Management Services</i><br><i>Renewal Program Transport Sealed Roads</i> |
| 6.  | Monetary contributions ended the year unfavourable to budget mainly due to subdivisions not achieving their Statement's of Compliance (SOC's), as expected where developers experienced delayed responses from referral authorities such as Melbourne Water. As well as this, amendments to plans and construction schedules by developers in response to increases in costs and slowing demand in the housing market due to higher than anticipated interest rates, also contributed to the unfavourable variance. Revised SOC's now have those stages scheduled to be completed in 2024/25.                                   |
| 7.  | Non-monetary contributions ended higher than expected due to the unbudgeted recognition of subdivision works completed and increased subdivision activity in new areas such as Plumpton, Kororoit and Mt Atkinson Precinct Structure Plan. This was offset by the rolling credit recognition which was below projection mainly due to 'works in kind' and 'land in kind' not delivered during the year in the Woodlea, Grandview and Atherstone subdivisions.   |
| 8.  | Lower than anticipated land sales volume within the Atherstone development is the main contributor to the unfavourable variance with the remaining subdivision expected to be developed in the near future to generate sales.   |
| 9.  | Unbudgeted increase in the Fair Value of Council's investment property occurred in 2023/24. These included Melton Country Club and Melton Vallley Golf Club.  |
| 10. | The favourable variance in Interest on investments is mainly due to investments providing higher returns than budgeted resulting from a higher than anticipated cash rate.  |
| 11. | Other revenues ended the year favourably against budget predominately due to unbudgeted distributions for investment holdings with Victorian Funds Management Corporation (VFMC) as well as greater than anticipated miscellaneous revenues in the Waste area.  |

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

- |     |  |
|-----|--|
| 12. | Employee costs ended the year favourably to budget due to unfilled vacancies across Council particularly against the City Life and City Futures Directorate's in particular for:<br><i>Maternal and Child Health</i><br><i>City Strategy</i><br><br>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.  |
| 13. | The unfavourable variance to budget in Materials and Services has predominately arisen as a result of unbudgeted Contract Labour costs and slightly higher than anticipated Contract payments to vendors. Unbudgeted maintenance costs which had originally been budgeted against capital expenditure also contributed to the unfavourable result. The unfavourable variance was partially offset by favourable variances against 'Development' costs and 'Research, Planning & Design' costs. |
| 14. | This unfavourable variance is mainly due to more Drainage, Road and Footpath assets being capitalised sooner than originally anticipated and fewer Recreation and Furniture assets being capitalised than originally anticipated.  |
| 15. | This unfavourable variance is predominately due to internal reviews resulting in the withdrawal of Litter and other Local Laws fines which had been issued in error combined with legislative timeframes for internal review having lapsed.  |
| 16. | The unfavourable variance is due to unbudgeted disposal of various infrastructure assets.  |
| 17. | Fair value decrement on land under roads.  |
| 18. | The unfavourable variance is due to fair value decrement on financial instruments invested with VFMC.  |



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.2 Capital works</b>					
<b>Property</b>					
Land	–	3,510	3,510	–	1
<b>Total land</b>	<b>–</b>	<b>3,510</b>	<b>3,510</b>	<b>–</b>	
Buildings	27,343	36,415	9,072	33.18%	2
<b>Total buildings</b>	<b>27,343</b>	<b>36,415</b>	<b>9,072</b>	<b>33.18%</b>	
<b>Total property</b>	<b>27,343</b>	<b>39,925</b>	<b>12,582</b>	<b>46.02%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	28	28	–	0.00%	
Fixtures, fittings and furniture	73	74	1	1.37%	
Computers and telecommunications	2,458	674	(1,784)	(72.58)%	3
Library books	559	526	(33)	(5.90)%	
<b>Total plant and equipment</b>	<b>3,118</b>	<b>1,302</b>	<b>(1,816)</b>	<b>(58.24)%</b>	
<b>Infrastructure</b>					
Roads	29,440	49,828	20,388	69.25%	4
Bridges	2,896	902	(1,994)	(68.85)%	5
Footpaths and cycleways	6,237	3,764	(2,473)	(39.65)%	6
Drainage	1,396	1,703	307	21.99%	7
Recreational, leisure and community facilities	28,323	14,705	(13,618)	(48.08)%	8
Off street car parks	–	568	568	–	9
Public Art	–	81	81	–	
Kerb & Channel	134	353	219	163.43%	10
Traffic Management Devices	15,238	1,549	(13,689)	(89.83)%	11
Other infrastructure	223	36	(187)	(83.86)%	12
<b>Total infrastructure</b>	<b>83,887</b>	<b>73,489</b>	<b>(10,398)</b>	<b>(12.40)%</b>	
<b>Total capital works expenditure</b>	<b>114,348</b>	<b>114,716</b>	<b>368</b>	<b>0.32%</b>	
<b>Represented by:</b>					
New asset expenditure	63,523	58,886	(4,637)	(7.30)%	13
Asset renewal expenditure	13,239	17,489	4,250	32.10%	14
Asset expansion expenditure	5,416	4,250	(1,166)	(21.53)%	15
Asset upgrade expenditure	32,170	34,091	1,921	5.97%	16
<b>Total capital works expenditure</b>	<b>114,348</b>	<b>114,716</b>	<b>368</b>	<b>0.32%</b>	

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

Variance Ref	Explanation
1.	This variance is due to the unbudgeted purchase of land associated with the Plumpton Aquatic Centre.
2.	The unfavourable variance to budget against the Buildings category is mainly attributable to a higher than anticipated level of capitalised labour costs; an unbudgeted spend against the Bridge Road Community Hub; and an overspend against the Weir Views Childrens and Community Centre. These were partially offset by less being spent than expected on the Diggers Rest Community Pavilion & Oval No2; an underspend against the Melton Recycling Facility - Stage 2; and an underspend against the Melton Recreation Reserve Pavilion (Construction) project.
3.	This favourable variance is due delay in delivery of some projects and other projects have not commenced. The most material of which are as follows: <i>Council AV Equipment Upgrade/Renewal</i> <i>IT Security Program</i> <i>Service Management Reporting Uplift (Service Review)</i> <i>Annual IT Device Replacement</i> <i>Network Uplift Activities</i>
4.	The unfavourable variance against Roads is predominately due to more being spent than originally anticipated on the Sealed Roads Transport Renewal Program and on Bulman's Road, West Melton - Urbanisation.
5.	The favourable variance against Bridges is predominately due to favourable variances across most of the budgeted projects, in particular <i>Pedestrian Bridge - Hannah Watts Park, Melton</i> <i>Sinclair's Road, Deanside - Bridge Construction</i> <i>Pedestrian Bridge-Over Toolern Creek, Strathulloh</i>
6.	The favourable variance against Footpaths and Cycleways is predominately due to favourable variances across most of the budgeted projects, in particular: <i>Sugar Gum Estate Pedestrian Path</i> <i>Civic Centre Paths</i> <i>The Pedestrian and Cycling Infrastructure Program</i>
7.	The unfavourable variance against Drainage is predominately due to timing differences across most of the budgeted projects, in particular: <i>Water Sensitive Urban Design Program</i> <i>Culvert Upgrade - Little Blind Creek, Kurunjang</i>
8.	The favourable variance against Recreational, leisure and community facilities is predominately due to favourable variances across most of the budgeted projects, in particular: <i>Mt Atkinson East Sports Reserve, Mt Atkinson</i> <i>Kurunjang Recreation Reserve Synthetic Renewal</i> <i>Bridge Road Recreation Reserve Stage 3</i> <i>Caroline Springs Town Centre-Oval Redevelopment</i> <i>Renewal Program Open Space Tennis/Netball Courts</i>
	These favourable variances were partially offset by unfavourable variances against: <i>Plumpton Aquatic Centre</i> <i>MTC Revitalisation Grant Round 2 - Kid Zone</i>
9.	The unfavourable variance against Off Street Car Parks is predominately due to unbudgeted spends against Unsealed Car Parks Upgrade - Various and City Vista Sports Precinct Car Park Extension.
10.	Kerb & Channel project renewal is complete. Overspend is due to constrained market conditions causing price escalation.
11.	The favourable variance against Traffic Management Devices is predominately due to favourable variances across most of the budgeted projects, in particular: <i>Roundabout-Mount Cottrell Rd &amp; Greigs Rd Strathulloh</i> <i>Signalised Intersection-Caroline Springs Blvd/The Crossing</i> <i>Intersection Upgrade; Exford Rd &amp; Greigs Rd-West</i>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.1 Performance against budget (continued)

- 12 The favourable variance against Other Infrastructure is predominately due to less labour costs being capitalised than originally anticipated combined with favourable variances across most of the budgeted projects, in particular: The MTC Revitalisation grant funded project for active transport.
- 13 This Favourable variance is due to a wide variety of budgeted works either partially or not commenced on the following projects, the most material of which are as follows:  
*Bridge Road Community Hub, Strathtulloh*  
*Mt Atkinson East Sports Reserve, Mt Atkinson*  
*Aintree Children's and Community Centre*  
*Weir Views Childrens and Community Centre*  
*Roundabout-Mount Cottrell Rd & Greigs Rd Strathtulloh*
- These favourable variances are offset by the following unfavourable variances comprising of timing differences, the most material of which are as follows:  
*Diggers Rest Community Pavilion & Oval No2*  
*Melton Recycling Facility Stage 2*  
*Land purchase associated with the Plumpton Aquatic*  
*Taylors Rd/Sinclairs Rd - Signalised Intersection*  
*Plumpton Children's Centre & Neighbourhood House*
- 14 This unfavourable variance is comprising of either unbudgeted works or timing differences on budgeted projects, the most material of which are as follows:  
*Renewal Program - Transport - Sealed Roads*  
*Renewal Program - Transport - Footpaths*
- These unfavourable variances are offset by favourable variances comprising budgeted works either partially or not commenced on the following projects, the most material of which are as follows:  
*Kurunjang Recreation Reserve Synthetic Renewal*  
*Council AV Equipment Upgrade/Renewal*  
*Navan Park Playspace*
- 15 This Favourable variance is due to a wide variety of budgeted works either partially or not commenced on the following projects, the most material of which are as follows:  
*Bridge Road Recreation Reserve Stage 3*  
*Hume Drive Stage 2-Calder Park Dr- Gourlay Rd*
- 16 This unfavourable variance is comprising of either unbudgeted works or timing differences on budgeted projects, the most material of which are as follows:  
*Bulmans Road, West Melton - Urbanisation (Roads)*  
*Melton Recreation Reserve Pavilion (Construction)*  
*Burnside Heights Recreation Reserve - Oval 2*

These unfavourable variances are offset by favourable variances comprising budgeted timing differences on the following projects, the most material of which are as follows:  
*The Parkway Reserve Upgrade*  
*Caroline Springs Town Centre-Oval Redevelopment*  
*Earlington Square Upgrade*

## Notes to the Financial Statements

for the year ended 30 June 2024

### 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.

##### Office of CEO

The office of the CEO incorporates Customer Services & Transformation, Engagement & Advocacy, Strategic Initiatives, Legal Services, and Governance Services.

##### Organisational Performance

The Organisational Performance directorate incorporates the Finance, Information Technology, Procurement, Enterprise Project Management Office and Organisational Performance service units. This directorate provides internal support to Council Staff.

##### City Life

The City Life directorate incorporates the Community Care, Families & Children, Recreation, Youth, Arts & Events 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.

##### City Delivery

The City Delivery directorate incorporates the Capital Delivery, Engineering & Assets, Operations, Contract Management, Economic Development & Advocacy and Community Safety service units. The City Delivery directorate is responsible for constructing new infrastructure and maintaining existing infrastructure across a very diverse range of assets that underpin the wellbeing of the community.

##### City Futures

The City Futures directorate incorporates the Infrastructure Planning, Growth & Development, Strategy and Environmental & Sustainability. The City Futures directorate provides planning, design & strategy and environmental health & sustainability services to the community.

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2024</b>					
Office of CEO	1,730	15,437	(13,707)	–	–
Organisational Performance	493,749	40,725	453,024	14,544	660,302
City Life	19,606	38,567	(18,961)	15,437	111,430
City Delivery	31,205	155,260	(124,055)	6,191	4,113,857
City Futures	10,722	13,508	(2,786)	237	6,836
<b>Total functions and activities</b>	<b>557,012</b>	<b>263,497</b>	<b>293,515</b>	<b>36,409</b>	<b>4,892,425</b>
<b>2023</b>					
Office of CEO	2,033	13,857	(11,824)	–	–
Organisational Performance	575,072	17,067	558,005	29,719	639,649
City Life	18,857	40,847	(21,990)	14,100	108,258
City Delivery	44,781	145,561	(100,780)	13,259	3,668,443
City Futures	13,169	13,919	(750)	3,108	6,177
<b>Total functions and activities</b>	<b>653,912</b>	<b>231,251</b>	<b>422,661</b>	<b>60,186</b>	<b>4,422,527</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 3. Funding for the delivery of our services

	2024 \$ '000	2023 \$ '000
<b>3.1 Rates and charges</b>		
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 2023/24 was \$56.587 billion (2022/23: \$48.087 billion).		
General rates	108,905	100,296
Municipal charge	13,320	11,955
Supplementary rates and rate adjustments	5,948	6,390
Interest on rates and charges	1,844	1,493
Commercial	7,138	6,686
Industrial	12,520	9,304
Rural	3,955	4,105
Garbage charge	23,401	22,472
<b>Total rates and charges</b>	<b>177,031</b>	<b>162,701</b>

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

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

	2024 \$ '000	2023 \$ '000
<b>3.2 Statutory fees and fines</b>		
Infringements and costs	5,801	3,616
Permits	5,713	6,094
Other	3,357	3,043
<b>Total statutory fees and fines</b>	<b>14,871</b>	<b>12,753</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.3 User fees</b>		
Leisure centre, building and other permits	3,805	3,527
Childcare aged care and health services	830	823
Subdivision fees	3,617	4,950
Other fees and charges	2,152	1,896
<b>Total user fees</b>	<b>10,404</b>	<b>11,196</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised over time	3,450	1,580
User fees recognised at a point in time	6,954	9,617
<b>Total user fees</b>	<b>10,404</b>	<b>11,197</b>

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 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	9,846	36,160
State funded grants	26,563	24,026
<b>Total grants received</b>	<b>36,409</b>	<b>60,186</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grant	937	29,222
Family day care	1,322	1,063
Aged care	107	-
Community health	91	-
Other	4,920	3,134
<b>Recurrent - State Government</b>		
Aged care	1,004	655
Libraries	1,009	1,009
Children services	8,071	5,321
Community support and development	2,071	1,236
Community health	138	263
Youth services	213	78
Environment	31	-
Family and Children	57	-
Other	698	739
<b>Total recurrent operating grants</b>	<b>20,669</b>	<b>42,720</b>
<b>Non-recurrent - Commonwealth Government</b>		
Community Support and Development	20	-
Other	334	26
<b>Non-recurrent - State Government</b>		
Community health	213	311
Family and children	372	346
Childrens services	1,432	69
Community support and development	1,223	389
Community safety	-	20
Environment	801	321
Family, youth and housing	60	361
Libraries	-	27
Parks & open space streetscapes	247	237
Sports and recreation	-	10
Aged care	227	-
Other	298	1,484
<b>Total non-recurrent operating grants</b>	<b>5,227</b>	<b>3,601</b>
<b>Total operating grants</b>	<b>25,896</b>	<b>46,321</b>

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## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	1,124	994
Roads	6	29
<b>Recurrent - State Government</b>		
Roads	311	-
Sports & Recreation	105	-
Other	23	23
<b>Total recurrent capital grants</b>	<b>1,569</b>	<b>1,046</b>
<b>Non-recurrent - Commonwealth Government</b>		
Parks & Open Space Streetscapes	198	141
Car Parks	370	174
Sports & Recreation	359	66
Roads	36	-
Other	22	1,311
<b>Non-recurrent - State Government</b>		
Buildings	5,524	6,237
Sports & Recreation	348	2,026
Parks & Open Space Streetscapes	872	2,712
Footpaths	191	5
Environment	100	6
Bridges	125	-
Traffic Management Devices	20	-
Other	779	141
<b>Total non-recurrent capital grants</b>	<b>8,944</b>	<b>12,819</b>
<b>Total capital grants</b>	<b>10,513</b>	<b>13,865</b>
<b>(c) Recognition of grant income</b>		
Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with <i>AASB 15 Revenue from Contracts with Customers</i> . When both these conditions are satisfied, the Council:		
<ul style="list-style-type: none"> <li>- identifies each performance obligation relating to revenue under the contract/agreement</li> <li>- determines the transaction price</li> <li>- recognises a contract liability for its obligations under the agreement</li> <li>- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.</li> </ul>		
Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies <i>AASB 1058 Income for Not-for-Profit Entities</i> .		
Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.		

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b>		
General purpose	937	29,222
Other specific purpose grants	3,580	16,160
Specific purpose grants to acquire non-financial assets	29,064	2,676
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	2,828	12,126
	<b>36,409</b>	<b>60,184</b>
<b>(d) Unspent grants received on condition that they be spent in a specific manner:</b>		
<b>Operating</b>		
Balance at start of year	9,113	8,968
Received during the financial year and remained unspent at balance date	1,397	3,267
Received in prior years and spent during the financial year	(8,876)	(3,122)
<b>Balance at year end</b>	<b>1,634</b>	<b>9,113</b>
<b>Capital</b>		
Balance at start of year	14,971	15,170
Received during the financial year and remained unspent at balance date	2,311	5,116
Received in prior years and spent during the financial year	(5,161)	(5,315)
<b>Balance at year end</b>	<b>12,121</b>	<b>14,971</b>

Unspent grants are determined and disclosed on a cash basis.

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.5 Contributions</b>		
Monetary	32,876	79,668
<b>Non-monetary contributions</b>		
Non-monetary	246,042	304,619
<b>Total contributions</b>	<b>278,918</b>	<b>384,287</b>

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

Land	54,616	56,858
Land under roads	21,202	29,459
Roads	70,620	94,031
Buildings	-	26
Footpaths	20,279	19,926
Drainage	49,246	58,859
Recreation	5,290	3,061
Kerb and channel	19,400	20,639
Traffic management	2,391	2,264
Bridges	1,499	16,551
Car parks	1,499	2,945
<b>Total non-monetary contributions</b>	<b>246,042</b>	<b>304,619</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

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

	2024 \$ '000	2023 \$ '000
<b>3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>		
<b>Land Held for Sale</b>		
Proceeds of sale	5,093	12,826
Written down value of assets disposed	(1,704)	(5,390)
<b>Total net gain/(loss) on disposal of land held for sale</b>	<b>3,389</b>	<b>7,436</b>
<b>Plant and equipment</b>		
Proceeds of sale	17	39
Written down value of assets disposed	(208)	(401)
<b>Total net gain/(loss) on disposal of plant and equipment</b>	<b>(191)</b>	<b>(362)</b>
<b>Buildings and Infrastructure Assets</b>		
Written down value of assets disposed	(5,954)	(5,800)
<b>Total net gain/(loss) on disposal of Infrastructure Assets</b>	<b>(5,954)</b>	<b>(5,800)</b>
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(2,756)</b>	<b>1,274</b>

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

	2024 \$ '000	2023 \$ '000
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### 3.7 Interest Income

<b>Interest Income</b>		
Interest Income	29,463	17,295
<b>Total Interest Income</b>	<b>29,463</b>	<b>17,295</b>

Interest is recognised as it is earned.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 4. The cost of delivering services

	2024 \$ '000	2023 \$ '000
<b>4.1 Employee costs</b>		
<b>(a) Employee costs</b>		
Wages and salaries	60,929	56,929
WorkCover	1,466	906
Casual staff	1,484	1,401
Superannuation	7,161	6,447
Fringe benefits tax	59	58
Other	950	1,084
<b>Total employee costs</b>	<b>72,049</b>	<b>66,825</b>

#### (b) Superannuation

##### Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	87	118
	<b>87</b>	<b>118</b>

##### Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,509	3,038
Employer contributions - other funds	3,565	3,291
	<b>7,074</b>	<b>6,329</b>

#### Total superannuation costs

**7,161**      **6,447**

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

### 4.2 Materials and services

Contract payments	51,728	50,174
General maintenance	12,937	13,383
Utilities	5,258	6,100
Information technology	5,069	4,181
Insurance	1,805	1,523
Consultants	361	529
Garbage collection and disposal	8,183	7,126
Contract labour	10,501	3,511
Administrative support	9,397	8,597
Program expenses	5,972	5,805
Professional fees	5,240	4,336
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	71	62
Auditors' remuneration - internal	186	76
Contributions and donations	623	612
Councillors allowances	461	432
Transport and vehicle operations	948	610
Other	3,928	4,371
<b>Total materials and services</b>	<b>122,668</b>	<b>111,428</b>

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

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 4. The cost of delivering services (continued)

	2024 \$ '000	2023 \$ '000
<b>4.3 Depreciation</b>		
Property	8,543	6,884
Plant and equipment	494	565
Infrastructure	47,166	42,308
<b>Total depreciation</b>	<u>56,203</u>	<u>49,757</u>

Refer to note 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations

	2024 \$ '000	2023 \$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
<b>Current</b>		
Cash on hand	4	3
Cash at bank	7,663	6,320
Cash at call	11,104	17,078
<b>Total current cash and cash equivalents</b>	<u>18,771</u>	<u>23,401</u>
<b>Total cash and cash equivalents</b>	<u>18,771</u>	<u>23,401</u>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits	236,000	309,000
<b>Total current other financial assets</b>	<u>236,000</u>	<u>309,000</u>
<b>Non-current</b>		
Managed funds	74,673	–
Term deposits	250,000	239,000
<b>Total non-current other financial assets</b>	<u>324,673</u>	<u>239,000</u>
<b>Total other financial assets</b>	<u>560,673</u>	<u>548,000</u>
<b>Total current financial assets</b>	<u>254,771</u>	<u>332,401</u>
<b>Total non-current financial assets</b>	<u>324,673</u>	<u>239,000</u>
<b>Total cash and cash equivalents and other financial assets</b>	<u>579,444</u>	<u>571,401</u>

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.

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	27,541	18,585
Infringement debtors	8,622	6,722
<b>Non-statutory receivables</b>		
Accrued interest	10,127	8,168
Other debtors	24,432	31,824
Allowance for expected credit loss - infringements	(6,206)	(5,181)
Allowance for expected credit loss - other debtors	(377)	(414)
<b>Total current trade and other receivables</b>	<b>64,139</b>	<b>59,704</b>
<b>Total trade and other receivables</b>	<b>64,139</b>	<b>59,704</b>

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

	2024 \$ '000	2023 \$ '000
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### (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)	30,261	37,525
Past due by up to 30 days	1,613	1,354
Past due between 31 and 180 days	1,420	328
Past due between 181 and 365 days	966	785
<b>Total trade and other receivables</b>	<b>34,260</b>	<b>39,992</b>

### (e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$377,000 (2023: \$413,000) were impaired. The amount of the provision raised against these debtors was \$377,000 (2023: \$413,000). 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	377	414
<b>Total trade and other receivables</b>	<b>377</b>	<b>414</b>

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(f) Contract assets</b>		
<b>Current</b>		
Contract Assets	15,512	26,388
<b>Total Current</b>	<b>15,512</b>	<b>26,388</b>
<b>Total contract assets</b>	<b>15,512</b>	<b>26,388</b>

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>5.2 Payables, trust funds and deposits and contract and other liabilities</b>		
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	30,944	26,489
Accrued expenses	17,037	23,939
Statutory payables	5,905	759
<b>Total current trade and other payables</b>	<b>53,886</b>	<b>51,187</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Refundable deposits	10,095	14,165
Construction retention monies	277	116
<b>Total current trust funds and deposits</b>	<b>10,372</b>	<b>14,281</b>
<b>Non-current</b>		
Refundable deposits	37,100	23,658
Other refundable deposits	130	131
<b>Total non-current trust funds and deposits</b>	<b>37,230</b>	<b>23,789</b>
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
Grants received in advance - operating	1,634	9,113
Grants received in advance - capital	12,121	14,971
Income received in advance - contracts with customers	3,450	1,580
<b>Total current contract liabilities</b>	<b>17,205</b>	<b>25,664</b>
<b>Total current contract and other liabilities</b>	<b>17,205</b>	<b>25,664</b>

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of construction of roads and other infrastructure across Council. Unearned income/revenue is derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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.

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations

	Employee provisions \$ '000	Total \$ '000
<b>5.3 Provisions</b>		
<b>2024</b>		
Balance at the beginning of the financial year	15,403	15,403
Additional provisions	2,966	2,966
Amounts used	(929)	(929)
<b>Balance at the end of the financial year</b>	<b>17,440</b>	<b>17,440</b>
<b>Provisions</b>		
Provisions - current	15,324	15,324
Provisions - non-current	2,116	2,116
<b>Total Provisions</b>	<b>17,440</b>	<b>17,440</b>
<b>2023</b>		
Balance at the beginning of the financial year	14,235	14,235
Additional provisions	2,033	2,033
Amounts used	(865)	(865)
<b>Balance at the end of the financial year</b>	<b>15,403</b>	<b>15,403</b>
<b>Provisions</b>		
Provisions - current	13,608	13,608
Provisions - non-current	1,795	1,795
<b>Total Provisions</b>	<b>15,403</b>	<b>15,403</b>

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	4,583	3,970
Long service leave	1,072	957
	<u>5,655</u>	<u>4,927</u>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	2,135	1,865
Long service leave	7,534	6,816
	<u>9,669</u>	<u>8,681</u>
<b>Total current employee provisions</b>	<u>15,324</u>	<u>13,608</u>
<b>Non-Current</b>		
Long service leave	2,116	1,795
<b>Total Non-Current Employee Provisions</b>	<u>2,116</u>	<u>1,795</u>
Aggregate Carrying Amount of Employee Provisions:		
Current	15,324	13,608
Non-current	2,116	1,795
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	<u>17,440</u>	<u>15,403</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	4.35%	4.06%
- index rate	4.45%	4.35%

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>5.4 Financing arrangements</b>		
The Council has the following funding arrangements in place as at 30 June 2024.		
Bank overdraft	1,800	1,800
Credit card facilities	200	200
Other facilities	3,162	5,770
<b>Total Facilities</b>	<u>5,162</u>	<u>7,770</u>
<b>Used facilities</b>	<u>3,206</u>	<u>5,832</u>
<b>Unused facilities</b>	<u>1,956</u>	<u>1,938</u>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

#### 5.5 Commitments

Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

##### (a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
<b>2024</b>					
<b>Operating</b>					
Recycling facility operations	8,000	9,000	–	–	17,000
Garbage and recycling collection	15,950	16,155	–	–	32,105
Health/cleaning services	4,220	4,740	–	–	8,960
Parks maintenance services	12,421	13,313	27,813	–	53,547
Road maintenance	8,764	9,453	19,900	–	38,117
IT services	8,052	5,616	4,412	1,395	19,475
Recreation/Leisure services	3,072	2,927	6,021	–	12,020
<b>Total</b>	<b>60,479</b>	<b>61,204</b>	<b>58,146</b>	<b>1,395</b>	<b>181,224</b>
<b>Capital</b>					
Buildings	25,020	259	50	–	25,329
Roads	20,373	253	50	–	20,676
Recreational	181	40	–	–	221
<b>Total</b>	<b>45,574</b>	<b>552</b>	<b>100</b>	<b>–</b>	<b>46,226</b>
<b>2023</b>					
<b>Operating</b>					
Recycling facility operations	4,800	4,800	–	–	9,600
Garbage and recycling collection	10,300	5,000	8,500	–	23,800
Health/cleaning services	3,600	4,100	–	–	7,700
Parks maintenance services	12,685	12,993	49,190	19,601	94,469
Road maintenance	6,585	6,642	20,417	–	33,644
IT services	4,368	1,555	1,128	595	7,646
Recreation/Leisure services	2,670	2,930	9,300	3,400	18,300
<b>Total</b>	<b>45,008</b>	<b>38,020</b>	<b>88,535</b>	<b>23,596</b>	<b>195,159</b>
<b>Capital</b>					
Buildings	10,441	800	209	–	11,450
Roads	23,035	11,098	153	–	34,286
Recreational	6,068	241	–	–	6,309
<b>Total</b>	<b>39,544</b>	<b>12,139</b>	<b>362</b>	<b>–</b>	<b>52,045</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
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##### (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	730	808
Later than one year and not later than five years	3,124	3,570
<b>Total</b>	<b>3,854</b>	<b>4,378</b>

### Note 6. Assets we manage

	2024 \$ '000	2023 \$ '000
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#### 6.1 Non-current assets classified as "held for sale"

##### Current

Fair value of land	230	78
<b>Total non current assets classified as held for sale</b>	<b>230</b>	<b>78</b>

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 2024

### Note 6. Assets we manage (continued)

#### 6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2023							Carrying amount 30 June 2024		
	\$ '000	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Disposal \$ '000	Depreciation \$ '000	Write-off \$ '000	Transfers \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property	1,151,944	3,510	75,818	(4,418)	(1,454)	(8,543)	-	21,413	-	1,238,270
Plant and equipment	1,808	1,302	-	-	(309)	(494)	-	-	-	2,307
Work in progress	81,049	109,904	-	-	-	-	-	(49,413)	(49,413)	141,540
Infrastructure	2,518,584	-	170,224	173,053	(4,500)	(47,166)	-	27,563	27,563	2,837,758
<b>Total</b>	<b>3,753,385</b>	<b>114,716</b>	<b>246,042</b>	<b>168,635</b>	<b>(6,263)</b>	<b>(56,203)</b>	<b>-</b>	<b>(437)</b>	<b>(437)</b>	<b>4,219,875</b>

Summary of Work in Progress	Opening WIP \$ '000			Additions \$ '000			Write-off \$ '000			Transfers \$ '000			Closing WIP \$ '000		
Property		17,057		36,415			-			(21,963)				31,509	
Infrastructure		63,992		73,489			-			(27,450)				110,031	
<b>Total</b>		<b>81,049</b>		<b>109,904</b>			<b>-</b>			<b>(49,413)</b>				<b>141,540</b>	

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

Property	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
At fair value 1 July 2023	612,777	90,546	159,710	863,033	335,735	39,022	374,757	17,057	17,057	1,254,847
Accumulated depreciation at 1 July 2023	-	-	-	-	(76,164)	(9,683)	(85,847)	-	-	(85,847)
	<b>612,777</b>	<b>90,546</b>	<b>159,710</b>	<b>863,033</b>	<b>259,571</b>	<b>29,339</b>	<b>288,910</b>	<b>17,057</b>	<b>17,057</b>	<b>1,169,000</b>
<b>Movements in fair value</b>										
Additions	3,510	-	-	3,510	-	-	-	36,415	36,415	39,925
Contributions	54,616	-	21,202	75,818	-	-	-	-	-	75,818
Revaluation	-	-	(4,418)	(4,418)	-	-	-	-	-	(4,418)
Disposal	-	-	-	-	(1,444)	(38)	(1,482)	-	-	(1,482)
Write-off	-	-	-	-	-	-	-	-	-	-
Transfers	(550)	-	-	(550)	21,963	-	21,963	(21,963)	(21,963)	(550)
	<b>57,576</b>	<b>-</b>	<b>16,784</b>	<b>74,360</b>	<b>20,519</b>	<b>(38)</b>	<b>20,481</b>	<b>14,452</b>	<b>14,452</b>	<b>109,293</b>
<b>Movements in accumulated depreciation</b>										
Depreciation and amortisation	-	-	-	-	(7,691)	(852)	(8,543)	-	-	(8,543)
Accumulated depreciation of disposals	-	-	-	-	20	8	28	-	-	28
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,671)</b>	<b>(844)</b>	<b>(8,515)</b>	<b>-</b>	<b>-</b>	<b>(8,515)</b>
At fair value 30 June 2024	670,353	90,546	176,494	937,393	356,254	38,984	395,238	31,509	31,509	1,364,140
Accumulated depreciation at 30 June 2024	-	-	-	-	(83,835)	(10,527)	(94,362)	-	-	(94,362)
<b>Carrying amount</b>	<b>670,353</b>	<b>90,546</b>	<b>176,494</b>	<b>937,393</b>	<b>272,419</b>	<b>28,457</b>	<b>300,876</b>	<b>31,509</b>	<b>31,509</b>	<b>1,269,778</b>

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Computers and telecomms \$ '000	Library books \$ '000	Total plant and equipment \$ '000
At fair value 1 July 2023	1,586	876	7,481	1,789	11,732
Accumulated depreciation at 1 July 2023	(1,486)	(800)	(7,067)	(571)	(9,924)
	100	76	414	1,218	1,808
<b>Movements in fair value</b>					
Additions	28	74	674	526	1,302
Disposal	(659)	—	—	(543)	(1,202)
	(631)	74	674	(17)	100
<b>Movements in accumulated depreciation</b>					
Depreciation and amortisation	(48)	(60)	(187)	(199)	(494)
Accumulated depreciation of disposals	642	—	—	251	893
	594	(60)	(187)	52	399
At fair value 30 June 2024	955	950	8,155	1,772	11,832
Accumulated depreciation at 30 June 2024	(892)	(860)	(7,254)	(519)	(9,525)
<b>Carrying amount</b>	63	90	901	1,253	2,307

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Foot-paths and cycle-ways \$ '000	Drainage \$ '000	Recreational, leisure and community \$ '000	Off street car parks \$ '000	Kerb and channel \$ '000	Traffic management \$ '000	Other infra-structure \$ '000	Total \$ '000	Work in progress \$ '000	Total work in progress \$ '000	Total infra-structure \$ '000
At fair value 1 July 2023	1,136,599	112,176	291,630	933,219	122,748	47,784	310,717	117,154	2,874	3,074,901	63,992	63,992	3,138,893
Accumulated depreciation at 1 July 2023	(170,418)	(20,920)	(63,818)	(146,637)	(41,099)	(7,086)	(71,388)	(33,048)	(1,902)	(556,316)	—	—	(556,316)
	966,181	91,256	227,812	786,582	81,649	40,698	239,329	84,106	972	2,518,585	63,992	63,992	2,582,577
<b>Movements in fair value</b>													
Revaluation	(141,474)	47,436	154,696	—	19,047	7,468	83,023	—	—	170,196	—	—	170,196
Additions	—	—	—	—	—	—	—	—	—	—	73,489	73,489	73,489
Contributions	70,620	1,499	20,279	49,246	5,290	1,499	19,400	2,391	—	170,224	—	—	170,224
Transfers	12,692	426	5,149	1,826	2,180	(455)	1,300	5,114	(669)	27,563	(27,450)	(27,450)	113
Write-off	—	—	—	—	—	—	—	—	—	—	—	—	—
Disposal	(5,316)	(282)	(1,457)	(125)	(236)	(16)	(318)	(584)	(2,205)	(10,539)	—	—	(10,539)
	(63,478)	49,079	178,667	50,947	26,281	8,496	103,405	6,921	(2,874)	357,444	46,039	46,039	403,483
<b>Movements in accumulated depreciation</b>													
Depreciation and amortisation	(14,808)	(1,896)	(5,229)	(10,145)	(6,385)	(640)	(5,334)	(2,729)	—	(47,166)	—	—	(47,166)
Accumulated depreciation of disposals	3,198	120	613	50	112	3	68	132	1,743	6,039	—	—	6,039
Accumulated depreciation on revaluation	20,984	(7,011)	(13,706)	—	(7,132)	(857)	10,579	—	—	2,857	—	—	2,857
Transfers	—	—	—	—	545	—	—	(704)	159	—	—	—	—
	9,374	(8,787)	(18,322)	(10,095)	(12,860)	(1,494)	5,313	(3,301)	1,902	(38,270)	—	—	(38,270)
At fair value 30 June 2024	1,073,122	161,255	470,297	984,166	149,029	56,280	414,122	124,075	—	3,432,346	110,031	110,031	3,542,377
Accumulated depreciation at 30 June 2024	(161,044)	(29,708)	(82,141)	(156,732)	(53,958)	(8,580)	(66,075)	(36,349)	—	(594,587)	—	—	(594,587)
<b>Carrying amount</b>	912,078	131,547	388,156	827,434	95,071	47,700	348,047	87,726	—	2,837,759	110,031	110,031	2,947,790

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## Notes to the Financial Statements

for the year ended 30 June 2024

### 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. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

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
<b>Land and land improvements</b>		
Land	N/A	–
Land under roads	N/A	–
<b>Buildings</b>		
buildings	50	–
<b>Plant and Equipment</b>		
Plant and machinery	5	5
Furniture and equipment	3-5	5
Library assets	10	–
<b>Infrastructure</b>		
Roads	10-100	10
Bridges	25-100	25
Other	20-100	–
Footpaths	10-61	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.

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## Notes to the Financial Statements

for the year ended 30 June 2024

### 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 component is expensed.

#### Valuation of land and buildings

Valuation of land and land under roads 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.

Valuation of buildings was undertaken by qualified independent valuers Odysseus-imc Pty Ltd/Asset Management Consultants. The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

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.

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year for land and buildings and this valuation was based on the Rawlinson's Australian Construction Handbook. A full revaluation of these assets will be conducted in 2026/2027. A full revaluation of land under roads was conducted in the current year.

Details of Council's land and buildings and information about the fair value hierarchy (refer to Note 8.4 for hierarchy definition) as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Non-specialised Land	–	90,546	–	Jun/24	index
Specialised land	–	–	670,353	Jun/24	index
Land Under Roads	–	–	168,745	Jun/24	full
Buildings	–	–	300,876	Jun/24	index
<b>Total</b>	<b>–</b>	<b>90,546</b>	<b>1,139,974</b>		

#### 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 date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year for traffic management, drainage land and recreational, leisure and community facilities in the current year and this valuation was based on the Rawlinson 's Australian Construction Handbook. A full revaluation of these assets will be conducted in 2026/2027. A full revaluation conducted in the current year for roads, bridges, footpaths kerbs and car parks.

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 (refer to Note 8.4 for hierarchy definition) as at 30 June 2024 are as follows:

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	–	–	912,078	Jun/24	full
Bridges	–	–	131,547	Jun/24	full
Footpaths and cycleways	–	–	388,156	Jun/24	full

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Drainage	–	–	827,434	Jun/24	index
Recreational, leisure & community facilities	–	–	95,071	Jun/24	index
Off street car parks	–	–	47,700	Jun/24	full
Traffic management	–	–	87,726	Jun/24	index
Kerb and channel	–	–	348,047	Jun/24	full
<b>Total</b>	<b>–</b>	<b>–</b>	<b>2,837,759</b>		

(\*) An assessment was undertaken based on applicable indices to ensure that the carrying amount approximated fair value.

## Notes to the Financial Statements

for the year ended 30 June 2024

### 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 50 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 50 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

	2024 \$ '000	2023 \$ '000
Specialised Land	670,353	612,777
Land Under Roads	168,745	159,710
<b>Total specialised land</b>	<b>839,098</b>	<b>772,487</b>

### 6.3 Investments in associates, joint arrangements and subsidiaries

#### 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 2024

### 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

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

Details of KMP at any time during the year are:

		2024 No.	2023 No.
<b>Councillors</b>	Councillor Kathy Madjlik (Mayor from 3 November 2023) Councillor Lara Carli (Mayor to 2 November 2023) Councillor Steve Abboushi Councillor Goran Kesic Councillor Bob Turner Councillor Sophie Ramsey Councillor Ashleigh Vandenberg Councillor Julie Shannon Councillor Justine Farrugia		
<b>Total Number of Councillors</b>		9	10
Chief Executive Officer	Roslyn Wai	1	1
Director Organisational Performance	Peter Leersen	1	1
Executive Lead Strategic Initiatives	Luke Shannon (from 1 July 2023 to 29 October 2023)	1	1
Acting General Manager Corporate Services	Luke Shannon	–	1
Director City Delivery	Neil Whiteside	1	1
Acting General Manager - Community Services	Troy Scoble	–	1
Director City Life	Troy Scoble	1	1
Acting General Manager - Planning & Development	Sam Romazsko	–	1
Director City Futures	Sam Romazsko	1	1
Executive Manager Corporate Strategy & Investments	Sean McManus	–	1
Head of Governance	Megan Kruger (from 1 July 2023 to 2 April 2024)	1	–
Head of Governance	Emily Keogh (from 4 March 2024)	1	–
Head of People & Customer	Sarah Noel (from 28 November 2023)	1	–
<b>Total Number of Key Management Personnel</b>		<b>18</b>	<b>20</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships (continued)

#### (c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

**Short-term employee benefits** include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation.

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

**Termination benefits** include termination of employment payments, such as severance packages.

	2024 \$ '000	2023 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	2,711	2,280
Other long-term employee benefits	35	129
Post-employment benefits	206	175
<b>Total</b>	<b>2,952</b>	<b>2,584</b>

	2024 No.	2023 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$10,000 - \$19,999	–	2
\$30,000 - \$39,999	5	5
\$40,000 - \$49,999	1	–
\$50,000 - \$59,999	1	1
\$60,000 - \$69,999	1	1
\$80,000 - \$89,999	1	–
\$90,000 - \$99,999	1	–
\$190,000 - \$199,999	1	–
\$100,000 - \$109,999	–	1
\$220,000 - \$229,999	1	–
\$210,000 - \$219,999	–	2
\$290,000 - \$299,999	2	5
\$330,000 - \$339,999	1	–
\$300,000 - \$309,999	1	1
\$310,000 - \$319,999	1	1
\$390,000 - \$399,999	–	1
\$400,000 - \$409,999	1	–
	<b>18</b>	<b>20</b>

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships (continued)

#### (d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

Total remuneration of other senior staff was as follows:

	2024 \$ '000	2023 \$ '000
Short-term employee benefits	3,499	5,275
Other long-term employee benefits	155	82
Post-employment benefits	373	538
<b>Total</b>	<b>4,027</b>	<b>5,895</b>

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

	2024 No.	2023 No.
Income Range:		
\$160,000 - \$169,999	–	1
\$170,000 - \$179,999	2	1
\$180,000 - \$189,999	2	6
\$190,000 - \$199,999	6	3
\$200,000 - \$209,999	1	8
\$210,000 - \$219,999	3	2
\$220,000 - \$229,999	4	4
\$230,000 - \$239,999	–	1
\$240,000 - \$249,999	1	–
\$250,000 - \$259,999	–	2
\$260,000 - \$269,999	–	1
	<b>19</b>	<b>29</b>

	2024 \$ '000	2023 \$ '000
Total remuneration for the reporting year for other senior staff included above, amounted to:	4,027	5,895

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships (continued)

#### 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. If any such transactions are entered into by Council, they are at arms-length.

##### (b) Outstanding balances with related parties

There are no outstanding balances with related parties as at 30 June 2024 (2023: 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 (2023: Nil).

##### (d) Commitments to/from related parties

There are no commitments to or from related parties as at 30 June 2024 (2023: Nil).

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties

#### 8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

##### (a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

At balance date Council was aware of Developer contributions to be received in respect of estates currently under development expected to be in the range of \$310 million to \$340 million (2023: \$310 million to \$320 million).

##### (b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - the amount of the obligation cannot be measured with sufficient reliability.

##### Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

##### 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 2024

### 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 2024 reporting period. Council assesses the impact of these new standards.

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

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

In December 2022 the Australian Accounting Standards Board (AASB) issued *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*. *AASB 2022-6* amends *AASB 101 Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in *AASB 2022-6* are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to *AASB 101* ahead of the 2024-25 reporting period.

#### 8.3 Financial instruments

##### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, managed funds, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the material 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 some price risks exposure in managed funds 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.

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

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.

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 allowance 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, and is deemed insignificant based on prior periods' data and current assessment of risk.

Other than adding VFMC managed, there has been no 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.

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:

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

- A parallel shift of + 0.47% and -0.54% in market interest rates (AUD) from year-end rates of 5.24% for all term deposits and 6.8% for VFMC managed funds.

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

With the exception of VFMC managed funds, Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy. VFMC managed funds are fair valued at market prices while all other Council financial assets and liabilities are measured at amortised cost.

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

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

#### Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the 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 1 to 4 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset Class	Revaluation frequency
Land	1 to 4 years
Buildings	1 to 4 years
Roads	1 to 4 years
Bridges	1 to 4 years
Footpaths and cycleways	1 to 4 years
Drainage	1 to 4 years
Recreational, leisure and community facilities	1 to 4 years
Waste management	1 to 4 years
Parks, open space and streetscapes	1 to 4 years
Other infrastructure	1 to 4 years

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

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.

An assessment of land, buildings, traffic management devices and recreational, leisure and community facilities was undertaken based on applicable indices to ensure that the carrying amounts approximated fair value. A full valuation of these assets is due for 2025-26.

#### *Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

#### 8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increase (decrease) \$ '000	Balance at end of reporting period \$ '000
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2024</b>			
<b>Property</b>			
Land - specialised	123,218	–	123,218
Land - non specialised	234,893	–	234,893
Buildings	70,990	–	70,990
Buildings - non specialised	11,442	–	11,442
	<u>440,543</u>	<u>–</u>	<u>440,543</u>
<b>Infrastructure</b>			
Roads	518,407	(120,490)	397,917
Bridges	51,858	40,425	92,283
Footpaths and cycleways	21,584	140,990	162,574
Drainage	387,236	–	387,236
Recreational, leisure and community facilities	34,761	11,915	46,676
Offstreet car parks	–	6,611	6,611
Kerb and channel	–	93,602	93,602
Traffic management	7,690	–	7,690
Other infrastructure	679	–	679
	<u>1,022,215</u>	<u>173,053</u>	<u>1,195,268</u>
<b>Total asset revaluation reserves</b>	<u>1,462,758</u>	<u>173,053</u>	<u>1,635,811</u>
<b>2023</b>			
<b>Property</b>			
Land - specialised	123,218	–	123,218
Land - non specialised	234,893	–	234,893
Buildings	7,789	63,201	70,990
Buildings - non specialised	–	11,442	11,442
	<u>365,900</u>	<u>74,643</u>	<u>440,543</u>
<b>Infrastructure</b>			
Roads	518,407	–	518,407
Bridges	51,858	–	51,858
Footpaths and cycleways	–	21,584	21,584
Drainage	123,430	263,806	387,236
Recreational, leisure and community facilities	26,596	8,165	34,761
Traffic management	–	7,690	7,690
Other infrastructure	679	–	679
	<u>720,970</u>	<u>301,245</u>	<u>1,022,215</u>
<b>Total asset revaluation reserves</b>	<u>1,086,870</u>	<u>375,888</u>	<u>1,462,758</u>

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters (continued)

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

### 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>(b) Other reserves</b>				
<b>2024</b>				
<b>Restricted reserves</b>				
Street trees/drainage	999	65	–	1,064
Community infrastructure	314,054	139,930	(94,905)	359,079
<b>Total restricted reserves</b>	<b>315,053</b>	<b>139,995</b>	<b>(94,905)</b>	<b>360,143</b>
<b>Discretionary reserves</b>				
Perpetual maintenance	139	9	–	148
Defined benefit call	395	26	–	421
Infrastructure and strategic investment	122,873	13,997	–	136,870
Capital reserve	41,033	–	(26,965)	14,068
<b>Total discretionary reserves</b>	<b>164,440</b>	<b>14,032</b>	<b>(26,965)</b>	<b>151,507</b>
<b>Total Other reserves</b>	<b>479,493</b>	<b>154,027</b>	<b>(121,870)</b>	<b>511,650</b>
<b>2023</b>				
<b>Restricted reserves</b>				
Street trees/drainage	956	43	–	999
Community infrastructure	237,993	130,479	(54,418)	314,054
<b>Total restricted reserves</b>	<b>238,949</b>	<b>130,522</b>	<b>(54,418)</b>	<b>315,053</b>
<b>Discretionary reserves</b>				
Perpetual maintenance	133	6	–	139
Defined benefit call	378	17	–	395
Infrastructure and strategic investment	103,592	19,405	(124)	122,873
Capital reserve	67,617	–	(26,584)	41,033
<b>Total discretionary reserves</b>	<b>171,720</b>	<b>19,428</b>	<b>(26,708)</b>	<b>164,440</b>
<b>Total Other reserves</b>	<b>410,669</b>	<b>149,950</b>	<b>(81,126)</b>	<b>479,493</b>

#### 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 1987* and section 173 agreements.

#### Perpetual maintenance

Provision for perpetual maintenance of Melton Cemetery.

#### Public art

Provision for installation and maintenance of public art throughout the municipality.

#### Defined benefit call

Provision for potential future funding call under the Defined Benefits Superannuation scheme.

#### Infrastructure and strategic investment

Income generated from Atherstone estate set aside for strategic investment and major capital works.

Continued on next page...

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters (continued)

	2024 \$ '000	2023 \$ '000
<b>Capital reserve</b>		
Provision for capital works carried forward from previous years.		

### 9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

Surplus/(deficit) for the year	293,515	422,661
<b>Non-cash adjustments:</b>		
Depreciation/amortisation	56,884	50,605
Profit/(loss) on disposal of property, infrastructure, plant and equipment	2,756	(1,274)
Fair value adjustments for investment property	(975)	(100)
Contributions - Non-monetary assets	(246,042)	(304,619)
Amounts disclosed in financing activities	217	303
Revaluation decrements of IPP&E direct to P&L	4,418	–
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(4,435)	(38,572)
(Increase)/decrease in inventories	13	31
(Increase)/decrease in prepayments	159	1
Increase/(decrease) in contract assets	10,876	1,793
Increase/(decrease) in trade and other payables	2,699	2,580
Increase/(decrease) in provisions	2,037	1,168
(Decrease)/increase in other liabilities	9,532	(1,544)
(Decrease)/increase in contract and other liabilities	(8,459)	(311)
<b>Net cash provided by/(used in) operating activities</b>	<b>123,195</b>	<b>132,722</b>

### 9.3 Superannuation

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

#### Accumulation

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

#### Defined Benefit

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

The Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 due to lack of proportional split of the defined benefit liabilities, assets and cost between participating employers. 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 using triennial actuarial investigations with the last investigation as at 30 June 2023 conducted and completed by 31 December 2023. The vested benefit index (VBI) is used as an indicator. The VBI as at 30 June 2023 was 104.1%. A VBI above 100% is considered satisfactory.

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 9. Other matters (continued)

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

#### The 2023 triennial actuarial investigation surplus amounts

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

#### Employer contributions

Defined benefit employer contributions can either be *regular contributions* or *funding calls*.

*Regular contributions* are based on 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. The rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation and Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

The *Funding Calls* are made if Defined Benefit category is in unsatisfactory financial position at an actuarial investigation. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

#### The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

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

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

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

### Note 10. Changes in accounting policies

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

## 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 were 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, Roth IRA Individual retirement account (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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