



Ordinary Meeting of Council Attachments

Monday 17 August 2020

VIRTUAL MEETING

ATTACHMENTS

DIRECTOR CORPORATE SERVICES

2. Reports of Councillor Briefings

Attachment 1: 2020 July 27 - Councillor Briefing Public Record3

Attachment 2: 2020 August 03 - Councillor Briefing Public Record.....5

3. Councillor Representation Reports

Attachment 1: Maroondah Partners in Community Health and Wellbeing
Committee Meeting Minutes - 23 June 20207

Attachment 2: Maroondah Community Safety Committee Meeting Minutes - 6
July 2020.....12

Attachment 3: Eastern Transport Coalition Meeting Minutes - 16 July 2020.....18

4. Discontinuance And Sale Of Road Between 15-19 Wilana Street Ringwood

Attachment 1: Road Discontinuance - 15 Wilana Street Ringwood - Schedule
1 - Road Title Plan23

Attachment 2: Road Discontinuance - 15 Wilana Street Ringwood - Schedule
2- Locality Plan24

Attachment 3: Road Discontinuance - 15 Wilana Street Ringwood - Schedule
3 - Survey Title Plan.....25

5. Approval in Principle of 2019/20 Annual Financial Report and Annual Performance Statement

Attachment 1: 2020 - Financial Statements - FINAC20 (Draft) - 12 August 5 30
pm25

Attachment 2: 2020 - Financial Statements - Performance Statement (Draft) -
12 August 5 30 pm.....72

6. Audit & Risk Advisory Committee Report

Attachment 1: Finance - Final Year-End Executive Summary Report 2019-2089

Attachment 2: Audit Committee - Questions and Responses - Meeting 12
August 2020.....95

DIRECTOR STRATEGY & COMMUNITY

1. Council Plan 2017-2021 (Year 3: 2019/20) Priority Action Progress Report - Quarter 4, 2019/20

Attachment 1: Council Plan 2017-2021 - Priority Actions Progress Report -
Quarter 4, 2019/2099

2. Maroondah Sustainability Strategy 2021 to 2030 Update

Attachment 1: Community Engagement Overview110

3. Children and Families Strategy - Public Exhibition Outcomes and Adoption of the Strategy

Attachment 1: YACS MCH - Children and Families Strategy CAFS - 2020 -
Final Document for Adoption by Council V2111

4. Local Government Performance Reporting Framework - Service Indicator Progress Report - Quarter 4, 2019/20

Attachment 1: 2019-20 LGPRF Service Indicator Performance Report - As at
30 June 2020127



COUNCILLOR BRIEFING – PUBLIC RECORD

Assembly Details:

Date: Monday 27 July 2020

Time: 6:00pm

Location: Videoconference

Attendees:

Councillors

Cr Mike Symon (Mayor)	Cr Samantha Mazzuchelli	Cr Kylie Spears
Cr Marijke Graham (Deputy Mayor)	Cr Tasa Damante	Cr Nora Lamont
Cr Tony Dib OAM, JP	Cr Paul Macdonald	Cr Rob Steane

Council Officers:

Steve Kozlowski	Chief Executive Officer	
Marianne Di Giallonardo	Director Corporate Services	
Phil Turner	Director Strategy & Community	
Adam Todorov	Director Operations, Assets & Leisure	
Andrew Fuaux	Director Development & Amenity	
Steve McIntosh	Manager Assets	Item 4
John Richardson	Coordinator Assets Projects & Facilities	Item 4
Tony Rocca	Manager Finance & Governance	Item 5
Stephen Onans	Coordinator Governance	Item 5
Sherryn Dunshea	Manager Communications & Engagement	Item 10
Chloe Messerle	Governance Officer	

Apologies:

Councillors:

Nil

Council Officers:

Nil

Conflict of Interest Disclosure:

Councillors:

Nil

Council Officers:

Nil

Items Discussed: **## Confidential**

1	Council Meeting Agenda
2	Coronavirus (COVID-19) Update
3	Maroondah Sports Club
4	Major Projects Update
5	Petitions Policy
6	Election Period Policy 2020
7	Public Transparency Policy 2020
8	Draft Governance Rules 2020
9	Audit and Risk Committee Charter
10	Councillor Expenses, Support and Reimbursement Policy
11	Items of a General Nature raised by Councillors

Record completed by:

Council Officer	Chloe Messerle
Title	Governance Officer



COUNCILLOR BRIEFING – PUBLIC RECORD

Assembly Details

Date: Monday 3 August 2020

Time: 6:00pm

Location: Videoconference

Attendees

Councillors:

Cr Mike Symon (Mayor)	Cr Samantha Mazzuchelli	Cr Kylie Spears
Cr Marijke Graham (Deputy Mayor)	Cr Tasa Damante	Cr Nora Lamont
Cr Tony Dib OAM, JP	Cr Paul Macdonald	Cr Rob Steane

Council Officers:

Steve Kozlowski	Chief Executive Officer	
Marianne Di Giallonardo	Director Corporate Services	
Phil Turner	Director Strategy & Community	
Adam Todorov	Director Operations, Assets & Leisure	
Andrew Fuaux	Director Development & Amenity	
Tessa Anderson	Governance Officer	
Deb Styles	Manager Community Services	Item 2
Dale Muir	Manager Revenue, Property & Customer Service	Item 3
Grant Meyer	Manager Integrated Planning	Items 4-6
Steve McIntosh	Manager Assets	Item 7
Tim Cocks	Manager Leisure	Items 8-9
Kristen O'Neill	Operations Manager	Items 8-9
Kirstee Hoath	Operations Supervisor	Item 8
Mikayla Lacey	Operations Coordinator	Item 9

Apologies

Councillors:

Nil

Council Officers:

Nil

Conflict of Interest Disclosure

Councillors:

Nil

Council Officers:

Nil

Items Discussed

Confidential

1	Coronavirus (COVID-19) Update
2	Children and Families Strategy - Briefing on Public Exhibition Outcomes and Adoption of the Strategy
3	Discontinuance and Sale Of Road Between 15 and 19 Wilana Street Ringwood
4	Maroondah Neighbourhood Character Study Review
5	Maroondah Environmentally Sustainable Development (ESD) Local Policy
6	Sustainability Strategy 2021-2030 Update
7	Local Parks Program - New Enclosed Off-leash Dog Park Grant
8	2019/2020 CMP Season Review
9##	Pool Plant Maintenance Tender Evaluation
10	Councillor Delegates' Meeting Report

Record completed by:

Council Officer	Tessa Anderson
Title	Governance Officer



Maroondah Partners in Community Health & Wellbeing Committee
Tuesday 23 June 2020
9.30am - 11:00am
Zoom

MINUTES

Present: Cr Tasa Damante (MCC)
Fiona Purcell (OELLEN)
Jacky Close (OEPCP)
Kevin Gregg-Rowan (DHHS)
Kirsten Jenkins (MCC)
Laura Ricardi (Womens Health East)
Lee Barker (Eastern Volunteers)
Maggie Palmer (EACH)
Peter Feeney (Communities of Wellbeing)
Phil Medley (MCC)
Fiona Burrridge (MCC)
Penny Moore (MCC)
Brian Tu (MCC)

Apologies: Cr Samantha Mazzuchelli (MCC)
Edward Marrinan (NEAMI)
Jennifer Small (DET)
Jenny Royle (OELLEN)
Jessica Bishop (MIC)
Judy McDougall (MIC)
Vicki Bryce (Uniting Wesley)
Viv Cunningham Smith (Eastern Volunteers)

1. **Welcome & Apologies (inc acknowledgement of Country)** Phil Medley
Cr Damante was unable to chair this meeting due to health reasons. As a result, Phil Medley, Team Leader of Council and Community Planning chaired this meeting.

Phil welcomed all Committee members to the meeting and provided an Acknowledgement of Country. Apologies were noted.

A new committee member was welcomed and introduced, Laura Riccardi. Laura is a health promotion officer at Women's Health East and has a focus on sexual and reproductive health. She is currently working on the development of a Women's Health East Women's Sexual and Reproductive Health Regional Strategy.

2. **Declaring a Conflict of Interest** Phil Medley
Phil reminded members of the purpose of this item and invited members to advise of any conflict of interest. No declarations were made.

3. **Confirmation of the Minutes of the last meeting** Phil Medley
The minutes of the last meeting were confirmed. These were accepted as an accurate record of proceedings.

Moved: Peter Feeney Seconded: Jacky Close

TRIM 18/



4. Maroondah Be Kind Initiative

Fiona Burridge
Acting Social Planning and
Development Officer
Maroondah City Council

Fiona Burridge, presented to the committee on Council's new initiative arising from the COVID-19 pandemic entitled "Be Kind Maroondah". This initiative commenced in May 2020 and incorporates three areas of focus:

- Be kind to yourself
- Be kind to others
- Be kind to businesses

The main objectives for Be Kind Maroondah is to:

- Address the impacts of mental health and social isolation due to the COVID-19 pandemic
- Promote community connectedness
- Offer useful resources in relation to mental, physical, social and financial support
- Promote positive messaging through sharing stories of kindness
- Build the resilience within the community.

In addition to the Be Kind Maroondah initiative Council will continue to work locally and regionally with other Councils in the mental health space.

Lee Barker from Eastern Volunteers expressed interest in partnering with Council on the Be Kind Maroondah initiative. The large volunteer bank at Eastern Volunteers was noted as an avenue to promote the objectives of Be Kind Maroondah.

One of the activities as part of the Be Kind Maroondah initiative is the letter writing campaign for grade 5 and 6 students and ageing residents. Laura Riccardi noted that Women's Health East have received funding from State Government to host activities around mental health and was interested in Council's approach to this activity. Laura also noted that Women's Health East are open to promoting initiatives on their social media sites.

Kevin Gregg-Rowan from the Department of Health and Human Services (DHHS) asked about the level of engagement on the Be Kind Maroondah website since its commencement in May. It was noted that there were higher levels of engagement during early weeks of the campaign compared to other webpages on Council's website.

TRIM 18/



5. Maroondah Relief and Referral Process

Penny Moore
Community Relief Coordinator
Maroondah City Council

Penny Moore, Community Relief Coordinator, provided an update on Council's emergency relief response to COVID-19. At the commencement of the COVID-19 crisis, the local emergency relief sector in Maroondah that was able to continue operations declined significantly from 24 to 12 services. This was largely due to the significant proportion of at-risk volunteers or volunteers who had pre-existing medical conditions associated with these services. As a response, Council called together representatives from emergency relief services to address the significant impacts each agency were facing. This meeting established a strong partnership between Council and local agencies. In particular, Hope City Mission and The Adventist Development and Relief Agency (ADRA) agreed to undertake a coordination role.

ADRA opened their venues to other relief agencies to deliver community meals. As a result, community meals are now being accessed six nights per week: three nights at Vive Café, one night at Keystone Hall in Croydon and two nights at Urban Life in Ringwood. Due to restrictions, Hope City Mission had to shift their original material aid model from self-serve to a pre-packaged takeaway service. During the four weeks of May, a total of 1,132 takeaway meals were delivered and 720 community members presented at the various venues across Maroondah for community meals. Penny noted that there has been a gradual change in the demographic who are using these services, particularly an increased presence of women and people with disability.

There has been considerable external funding made available to assist with rough sleepers in Maroondah. Funding has enabled these rough sleepers to be housed in local motel accommodation. It was noted that this was a short-term solution, however it is hoped that further funding opportunities will be made available to assist with longer term solutions.

In the response to the closure of other available facilities, Council established a temporary service for people experiencing homelessness to access shower facilities. This service was established at a local sporting facility and the Program was implemented in partnership with Winter Shelter. The shower program is currently operating for two hours on two days each week.

A relief and referral process was established by Council to enable community members seeking support to be effectively referred to relevant agencies or services. At present, the referral system aims to assist with community members who are seeking community meals, psychosocial and mental health assistance.

Cr Damante queried how these emergency relief agencies responded to the food shortages during the first weeks of the COVID-19 restriction. Penny commented that agency access to food was a significant problem during the first of the restrictions. As a result, the emergency relief agencies have worked in partnership to share their food supplies to meet the needs of the community.

Lee Barker noted that Eastern Volunteers has a large volunteer bank and offered support if there are any shortages in volunteers in local emergency relief agencies. Lee noted that there are a lot of volunteers who are looking to help within the community in a short to medium term role.

TRIM 18/



6. Community needs and emerging issues arising from COVID-19

Phil Medley, opened this item of the agenda to all committee members to share the impacts they have encountered and emerging issues arising in the community from the COVID-19 pandemic.

Jacky Close – Outer East Primary Care Partnership

Jacky noted that it was initially challenging to clarify the most appropriate role of the OEPCP's in response to the COVID-19 pandemic, however, in recent months the OEPCP has sought to play a key role in the emergency recovery phase in terms of building partnerships and understanding the growing needs of the community. The OEPCP is also continuing to develop The Well as a central source of information in relation to the funding sources available.

Peter Feeney – Communities of Wellbeing & Maroondah National Seniors

Communities of Wellbeing have been operating an online forum and are looking at how the Hope Leader model working in schools can be applied to the community recovery process. In relation to seniors, there is a particular concern for lone retirees due to the limited availability of programs and activities.

Fiona Purcell – Outer Eastern Local Learning & Employment Network

Fiona noted that a large number of young apprentices have been unable to complete their apprenticeship due to workplace impacts resulting from the COVID-19 pandemic.

Kevin Gregg-Rowan – Department of Health and Human Services.

Kevin noted some areas that the Victorian Government are focussing on in response to the COVID-19 pandemic:

- Child protection is a particular focus in the outer east. DHHS is currently seeking to re-engage with at risk children and families. As a result, there may be an increase in referrals to local services.
- DHHS also has team that manages the funding contacts to local services and agencies which aims to address the gaps in the community. It was noted by committee members that it would be helpful if DHHS could provide further clarification regarding the funding sources available.
- Social housing services have been working virtually to support clients.

Lee Barker – Eastern Volunteers

Eastern Volunteers supports four different local government areas and the response required during the COVID-19 pandemic has differed in each municipality based on the needs and gaps. The community transport service is continuing to operate but the approach has evolved to meet the COVID-19 restrictions. In addition, a central volunteer bank has been established to help manage the increase community interest and agency need regarding volunteering.

Laura Ricardi – Women's Health East

WHE has supported the response to the COVID-19 pandemic through partnerships with women's health services. WHE have developed a series of fact sheets regarding the impact of COVID-19 on women with a focus on gender equality, mental health, economic security, and sexual and reproductive health. In addition, the delivery of WHE capacity building activities has moved online.

Maggie Palmer – EACH

EACH are currently in the planning stage for their next strategic plan and are looking for potential partners. EACH will be partnering with EDVOS in 2021 with a focus on gender equity. A 10-week program with indigenous students has been moved to an online platform. EACH are also working with optometrists to have young aboriginal students get their eyes tested and provide glasses at a minimal cost. Maggie noted that COVID-19 testing clinics are operational and are located in Ringwood, Ferntree Gully, Lilydale and Yarra Junction.

TRIM 18/



The meeting closed at 11:10 am.

Next Meeting: Tuesday 11 August, 2020. Venue to be confirmed.

TRIM 18/

Maroondah Community Safety Committee (MCSC)

These minutes will be formally accepted at the MCSC meeting on 14 September 2020

Minutes of Meeting

Monday 6 July 2020

10am to 11am

Online via MS Teams

Chair Cr Rob Steane

Minutes Robyn Williams

Attendees

Cr Rob Steane	MCC	Kate Gibson	Eastern Community Legal Centre
Adam Cooper	MCC	Maggie Palmer	EACH
Nicole Daws	MCC/Realm	Warren Turner	EACH
Grant Meyer	MCC	Tim Malloch	Eastland/QIC
Adam Warry	Wellways	Jodie Murphy	Eastland/QIC
Robyn Williams	MCC	Nic Dawes	Place Manager Activity Centres

Presenters

Kirsten Jenkins	Municipal Recovery Manager Manager Health, Local Laws & Emergency Management Maroondah City Council
A/Senior Sergeant Ben Lambert	Victoria Police, Ringwood

Apologies

Cr Nora Lamont	MCC	Cr Paul Macdonald	MCC
Jamie Robertson	Metro Trains	John Shepherd	Metro Trains
Geoff Marsh	Elishacare	Jodi Long	Eastland/QIC

Meeting Opened

10am

Attendees were welcomed to the meeting.

Apologies were noted.

Welcome to Country

Introductions

Councillor Steane acknowledged attendees present. Apologies were noted.

Conflict of Interest

No conflicts of interest were advised.

Previous minutes

- Minutes for the meeting held on 28 October 2019 were passed by Maggie Palmer, seconded by Adam Cooper. The key points from MCSC meeting held on 28 October were noted.
- The meeting scheduled for 23 March 2020 did not proceed due to COVID-19 lockdown.
- Cr Steane asked if a letter of thanks could be prepared for Inspector Gerard de Vries to thank him for his support of the committee and his work in Maroondah over the past 5 years.

Business arising from previous minutes

Eastland - Alcohol Accord and Ask for Angela

- This matter was mentioned to Alison Marie, Eastland Retail Manager. It was agreed to discuss again after Christmas 2019. However, discussion now postponed until 2021 due to COVID-19.

Presentation – Maroondah COVID19 Recovery Update

Kirsten Jenkins, Municipal Recovery Manager, Maroondah City Council

Key points:

- Kirsten is coordinating Council's management and response to the current COVID19 crisis.
- The current emergency is unlike a usual disaster like eg bushfire, flood where a particular community or geographic location is impacted by a specific event.
- The impact of COVID is that it is a constantly evolving situation (eg the situation this past weekend of public housing lockdown)
- Keeping the community updated with relevant information is an ongoing challenge.
- Council has dedicated positions to recovery including: Social Recovery Coordinator, Recovery & Relief Coordinator and Social Impact Coordinator.
- The focus for Council now is the social wellbeing and recovery that involves seeking to uncover the breadth of impacts on different members of our community. There will shortly be a community survey which will help inform future recovery initiatives.
- The Maroondah COVID-19 Community Grants Funding Program, a special one-off program that provides support to the Maroondah community in responding to the COVID-19 pandemic has recently opened.
- Council has also received some funding to address social isolation/loneliness which will be led by the Aged & Disability Team.
- Council has been working on several initiatives including coordinating emergency food services, arranging shower facilities in the East Ringwood Pavilion for people sleeping rough and the Be Kind Maroondah campaign.
- Volunteers who are vulnerable to COVID ie those aged 65 plus have been replaced by Leisure Services staff from Council's leisure facilities and the interaction between these typically younger staff and older members of the Maroondah community has had a positive impact.
- In terms of business and economic recovery, this work is led by Council's Manager Business and Activity Centre Development whose team has engaged with local businesses, distributed a survey to understand some of the impacts, developed the 'We're here for you' decals and is now working through priorities for economic recovery moving forward.

- Next steps for Council involves the development of a Recovery Plan and consulting with our community about their needs and strengths. Coordination and communication is essential to prevent duplication of effort.

Questions/Comments

- Maggie Palmer suggested sharing minutes from the Maroondah Partners in Wellbeing meeting held 2 weeks ago - including the 'Be Kind Maroondah' presentation.

Action

- Robyn to distribute the Be Kind presentation along with the minutes of the Maroondah Partners in Community Wellbeing, along with information about the Maroondah COVID-19 Community Grants.

Police Update – Acting Senior Sergeant, Ben Lambert

CommConnect

- From July 1, you will see more police out and about in the community as part of the [CommConnect](#) initiative across the Eastern Region of Victoria.
- CommConnect is a different approach to policing. Officers (usually at Sergeant level) will be assigned to engage with key stakeholders in specific sectors of the Police Service Area, more directly focusing resources to build stronger and more collaborative relationships. In Ringwood, preliminary discussions indicate that these local sectors may be Eastland, North Ringwood and Ringwood East.
- There will be increased Police presence and visibility enabling police to respond and focus more readily.
- As part of the rollout of CommConnect, Police are asking the community what concerns they may have regarding policing in their local suburbs and ways in which police can better connect and support the community to address those concerns.
- The Maroondah CommConnect survey is open until 31 August and can be found here <https://engage.vic.gov.au/victoria-police-community-connection-project/victoria-police-maroondah?fbclid=IwAR2VeEVMdY5nU8UAucFLjggZBkdJTcbef2XEwOHMeVUrGSksSHY-nv3FOW>

General

- Operation Sentinel, community reassurance patrols in response to COVID-19 has been operating in Maroondah for the past 3 months. Three to four units per day have been proactively patrolling within Maroondah and are also checking on people who are in self-isolation.
- Announcement by the Premier over the weekend has resulted in a number of Maroondah police officers being deployed to support activities in the north-west region with the Flemington/North Melbourne high rise public housing stock.
- In terms of crime, theft from motor vehicle (TFMV) continues to be high in Maroondah.
- If you would like to report a non-urgent crime or event, please use the Police Assistance Line on 131 444. If there is an emergency, or you require Police attendance, please phone Victoria Police on 000.

Questions/Comments

- The question was asked whether Police had noticed any increase in people sleeping rough? Ben replied that there are ongoing issues with a group of people occupying a location near the old Rebel premises. Ben is working with local partners to address this issue in a more holistic way as 'enforcement' is not effective on its own.

Information share

Tim Malloch, Operations Manager, QIC/Eastland

- 90% of retailers open as at 6 July.
- Main challenge is keeping up with changing policies/procedures from the State government.
- Eastland has implemented strategies to keep retailers and shoppers safe, including - decals regarding social distancing, sanitisers at every entrance, roving security guard with sanitiser reinforcing social distancing requirements, etc. Initially some PSO's were assisting with reinforcing social distancing too, however this resource may no longer be available due to some redeployment to meet inner city high rise tower needs.
- Cleaning levels have been raised, enabling Eastland to keep on staff.
- School holidays is presenting a challenge as the centre is busy.
- The multicultural community garden is closed for now. The number of shoppers is currently down 10-15%.

Questions/Comments

- Nic Dawes congratulated Eastland on their contribution to the community during COVID through the provision of toilet paper and other essential items to schools and community groups.

Adam Warry, Wellways

- Wellways staff are continuing to provide assertive outreach and support five days per week from 6am to 10am and have had some success getting older people 55+ housed in public housing during the pandemic.
- It takes longer for younger people to get into public housing. For this cohort Wellways has been accommodating them via Stable One, motels and rooming houses. There has been some assistance from the State Government.
- Wellways has also engaged with people sleeping rough in central Ringwood.
- Adam expressed thanks to Council for their assistance with arranging a shower program when Wesley Uniting closed their service.

Maggie Palmer, EACH Health Promotion

- EACH has COVID screening clinics at 4 locations - Ringwood, Ferntree Gully, Lilydale and Yarra Junction. Demand is extremely high and long waits are usual. Further information can be found here <https://www.each.com.au/service/coronavirus-covid-19-screening-clinic/>
- EACH also has funding to run a mobile clinic with a 12-seater bus, accessing vulnerable communities, CALD, newly-arrived migrants, residential caravan sites, etc.

4

- One of the challenges is people are not clear on the implications of testing and the need to self-isolate until they get results. Some people are choosing not to get tested when they realise.
- Existing EACH workforce that were assisting with the testing have returned to their usual roles. There are a number of casual support positions currently on the EACH website.
- EACH has received funding to provide support to manage stress, anxiety and wellbeing during Coronavirus and beyond through a new program known as the Partners in Wellbeing program.

Warren Turner, Acting Team Leader, Youth & Family Victoria, EACH

- The service is working at staying connected with as many people as possible eg schools, individuals and stakeholders by developing new online content, educational videos, mood-rating, games and other innovative ways of meeting the needs of their 16-24 year old target group.
- There has been a surge of people coming in for support. The service has had to balance workforce safety with telehealth and outreach demands.
- EACH has also received funding for psychological support services during COVID.

Adam Cooper, Team Leader, Youth and Children's Services, Maroondah City Council

- Youth and Children's Services has recently completed a consultation for the new Children and Family Strategy.
- 23 focus groups were held and over 5,000 people were consulted.

Nic Daws, Place Manager Activity Centres, Maroondah City Council

Croydon Community Wellbeing Precinct

- The proposed Masterplan for the Croydon Community Wellbeing Precinct is on Council's website and community feedback is currently being sought until 8 July. The proposed community hubs in the Croydon Community precinct will be focused on enhanced community wellbeing across all ages and abilities. The hubs will provide a gathering place for community members as well as an access point for a wide range of community activities, programs, services and events for people of all ages.
- For further information please visit <https://yoursay.maroondah.vic.gov.au/croydon-community-precinct>

Business Support

- Council's Business and Activity Centre Development team has been providing ongoing support to local businesses during COVID, including reinforcement of current social distancing requirements through the installation of footpath decals in a number of shopping centres. Nic commended Eastland on the initiatives they have put in place to support the Maroondah community and businesses over the past few months.

Croydon Structure Plan

- Long term planning is currently underway for Croydon with the review of the Croydon Structure Plan which will explore how the activity centre can serve the needs of the surrounding neighbourhood over the next 20+ years. The Plan will bring together a number of key projects that Council is working on. A discussion paper is being prepared that will make

recommendations on how to address identified issues in the future. Community and stakeholder engagement will be undertaken early next year.

Croydon Town Square vandalism

- Nic noted that Croydon Town Square constantly experiences vandalism of the toilet block, seats, garden beds, etc along with anti-social behaviour.
- Would welcome input from our Police colleagues on measures to improve safety and target offenders.
- Adam Warry noted Wellways had observed a lot of fresh graffiti around HE Parker/The Nets.

Kate Gibson,

- ECLC continue business as usual – online.
- We are seeing increases in legal issues, in particularly family violence (including elder abuse) and family law.
- We have a new lawyer join the outer east legal team, Pavel Sraj.
- We expect to see a continued increase in a range of legal issues including:
 - Tenancy
 - Employment
 - Fines
 - Human Rights
- We continue to work closely with the Falam Chin and Karen communities in Maroondah, providing support and access to information throughout the COVID-19 restrictions.
- Kate also provided some recent publications developed for CALD communities at the beginning of the COVID-19 pandemic. These resources include:
 - COVID-19 information for CALD communities
 - CALD-related Legal Information for CALD Communities
 - Common Scams

Next meeting

Monday 14 September 2020 - TBC Realm or online

Meeting closed 11:05am



EASTERN TRANSPORT COALITION MINUTES OF MEETING

Date: Thursday, 16 July 2020
Hosted by: Knox City Council
Via video conferencing
Time: Meeting 5.30pm – 7.30pm

Attendees

Councillors

- Cr Stuart James, City of Monash (Chair)
- Cr John Mortimore, Knox City Council
- Cr Paul McLeish, Manningham City Council
- Cr Tasa Damante, Maroondah City Council

Officers

- Gus Brown, City of Monash
- Christopher Marshall, City of Greater Dandenong
- Ron Crawford, Knox City Council
- Sylvester Ng, Knox City Council
- Matthew Hanrahan, Knox City Council
- Daniele Raneri, Manningham City Council
- Michael Blowfield, Maroondah City Council
- Chris Hui, City of Whitehorse
- Elissa Merriweather, Yarra Ranges Council
- Dale Bristow, Maroondah City Council
- Frank Vassilacos, Manningham City Council
- Mark Varmalis, Yarra Ranges Council

Secretariat

- James McGarvey, The Agenda Group
- Seamus Bradley, The Agenda Group

Guests

- Jackson Taylor MP, Member for Bayswater
- Cr Jackie Fristacky AM Councillor, City of Yarra
- Peter Parker, VTAG

Apologies

- Cr Mike Clarke, Yarra Ranges Council
- Cr Youhorn Chea, City of Greater Dandenong
- Cr Marijke Graham, Maroondah City Council
- Cr Tina Liu, City of Whitehorse
- Sandra Worsnop, City of Monash
- Lucas Sikiotis, City of Greater Dandenong
- Liz Lambropoulos, Manningham City Council

1. Welcome and apologies

Cr James welcomed the attendees.

2. Conflicts of interest

No conflicts of interest were raised.

3. Ratify previous draft Minutes and Actions arising

Moved: Cr John Mortimore.

Seconded: Cr Stuart James.

4. ETC Finance - report circulated with meeting papers

Moved: Cr John Mortimore.

Seconded: Cr Stuart James.

5. Guest presentation – Jackson Taylor MP, Member for Bayswater

Jackson Taylor MP, Member for Bayswater addressed the meeting, making many positive points.

He described the Bayswater Business Precinct as a “hidden gem” and that not many are aware that there are 30,000 people employed in the precinct. He said a blight on the area was the failure to properly use public transport to get workers to and from the area in a timely and efficient manner.

Mr Taylor said he was keen to get something started with key stakeholders to show what properly planned public transport services would look like and could achieve. Mr Taylor said there were bus service gaps across the whole region, including health precincts that were only serviced once a day by the 745 route.

He said he has spoken with new transport minister Ben Carroll and made him aware of many of the issues, including PT services that were not frequent enough, station skipping and buses that didn't go where they were needed.

It was noted that it was getting late for submissions for the upcoming state budget (Oct/Nov 2020). Mr Taylor said he would be happy to be a conduit to the Premier's and/or the Treasurer's office for any budget bids from the region.

When the pandemic has abated, the CBD may never go back to what it was, but it was important to get people out of their cars and onto public and active transport. To achieve that PT, particularly buses, needs to be frequent and reliable and go where it is needed when it is needed. There would also need to be investment in walking and cycling infrastructure.

Mr Taylor said in making budget bids it was important to ensure local MPs, including upper house members, were made aware so they could help communicate the need to government.

He said it could take 2-3 years to get a new bus route up and running

6. Bus review

Cr Jackie Fristacky AM Councillor, City of Yarra and Peter Parker addressed the meeting on behalf of the Victorian Transport Action Group (VTAG). They explained that VTAG is a group of transport experts, many with previous experience in government agencies that holds monthly discussions to find new solutions.

VTAG's current priority is to shine a light on the neglected state of bus planning. After COVID, buses need to play a bigger role. VTAG had recently completed a detailed plan for bus reform across Melbourne's northern suburbs proposing, low-cost upgrades to provide 20-minute frequency services on direct routes.

VTAG is now contacting other regions to work together on similar regional plans.

VTAG outlined several opportunities, which they have recently presented to the Eastern Metropolitan Partnership, to improve local bus services in the ETC region (see PowerPoint), including the delivery of simplified seven-day networks, improved frequency and better coverage.

The Eastern Metropolitan Partnership referred VTAG to the ETC for us to provide a considered response.

VTAG said there were big opportunities for low-cost service improvements with buses; a need for more direct routes, regular 15-20 minute services and longer service hours; better coordination with trains – timetables and interchanges; costs could be offset by removing duplication and historical anomalies; money is needed for bus plans now to deliver improved services by 2022.

VTAG noted that the MM1 Tunnel will only be completed in 2025 and the Suburban Rail Loop Stage 1 would not be completed until 2032, so buses are the only immediate option.

VTAG said councils have a key role in getting the focus onto improved bus services.

Committee members noted the difficulties of getting the public on to buses given the historical infrequency of many services and how it could take an hour-and-a-half to get to a train station by bus.

Cr Jackie Fristacky noted that given the long timeframes for the completion of the Suburban Rail Link, buses were the obvious interim measure. She said it takes six weeks to train a bus driver, compared with six months for a tram driver and about a year for a train driver. In the post-COVID world, buses will also create bus driver jobs.

One committee member said that when the issues with buses were rectified, the big problem then would be marketing to get people to use the service.

Peter Parker said councils, with their extensive communications networks and abilities to reach into their communities could help the government and providers

with marketing, which is now much cheaper than in previous times due to social media. But it was important to get a service up to a certain level before engaging in marketing.

He said it was important to define the marketing effort. For instances maps of bus routes make visual no differentiation between routes that run once a day and are not very useful, and routes that run to a 15-minute schedule.

Action Items	Owner(s)	Deadline	Status
The ETC bus working group to consider the specific bus route proposals that VTAG developed, and provide a response to VTAG and the Eastern Metropolitan Partnership.	ETC bus working group	20 August 2020	In progress

7. Infrastructure Australia

James McGarvey informed the meeting that submissions for Infrastructure Australia's priority list closes at the end of August. ETC has about six weeks if it wishes to make a submission.

Given the tight deadline, discussion focused on the best approach, which would be to only include projects that were already at an advanced stage of development, such as the Bayswater Business Precinct and the Mooroolbark to Lilydale rail duplication proposal.

The meeting decided that it was advisable for Mr McGarvey to explore the matter offline.

Action Items	Owner(s)	Deadline	Status
James McGarvey to lead offline consideration and, if agreed, preparation of an ETC submission to Infrastructure Australia.	James McGarvey/ETC Secretariat	20 August 2020	In progress

8. Presentation Knox City Council

Cr Sylvester Ng shared details of proposed upgrades for Boronia Station/Lupton Way and Bayswater Station/Macauley Place stations that Council is leading planning on.

Three stages of consultation informed the designs:

- Public displays near the stations (before Covid-19)
- Door knocking local businesses
- Online survey and Facebook posts to capture wider community

The designs for the station precincts address a range of issues:

- Creating public plaza
- Better access
- Resolve engineering/services issues
- Bin collection areas
- Reconfiguration of shared paths
- Crossing design and location

9. North East Link

Manningham City Council said it had reached agreement with the Victorian Government on a number of outcomes and would be withdrawing from the Supreme Court action, which was scheduled for September.

The agreement included commitments on the delivery of open space and sporting infrastructure, including a new soccer precinct to replace lost soccer facilities.

Whitehorse said it was still working in the background and there was nothing to report as yet. They were still prepared to go ahead with the matter in court.

10. Other business

No other business

Meeting closed: 7.30 pm.

Next meeting is on Thursday, 20th August 2020.

Meeting to be hosted by City of Monash, via videoconference.

Action Summary

Action Items	Owner(s)	Deadline	Status
1. The ETC bus working group to consider the specific bus route proposals that VTAG developed, and provide a response to VTAG and the Eastern Metropolitan Partnership.	ETC bus working group	20 August 2020 (for report-back to ETC meeting)	In progress
2. James McGarvey to lead offline consideration and, if agreed, preparation of an ETC submission to Infrastructure Australia.	James McGarvey/ETC Secretariat	20 August 2020 (for report-back to ETC meeting)	In progress

LP116394

EDITION 1

APPROVED 23/11/176

116394

PLAN OF SUBDIVISION OF
PART OF CROWN PORTION II
PARISH OF RINGWOOD
COUNTY OF MORNINGTON

SCALE

LENGTHS ARE IN METRES

APPROPRIATIONS

BLU: Drainage + Sewerage

ENCUMBRANCES & OTHER NOTATIONS

The land coloured Green is encumbered by a Drainage + Sewerage Easement vide L.P. 41625.

The land coloured brown is encumbered for way and drainage vide L.P. 41626.

VOL. 9144 FOL. 555

COLOUR CONVERSION

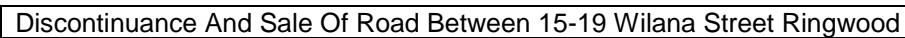
E-1 = BLUE

E-2 = GREEN

R1 = BROWN

The plan shows a subdivision of land into two lots, labeled 1 and 2. Lot 1 is a rectangular area with dimensions 30° 0' 52° 43' and 20° 0' 27° 35'. Lot 2 is a rectangular area with dimensions 30° 0' 27° 35' and 30° 0' 30° 39'. The plan includes several roads: Wilana Street to the west, Bedford Road to the north, and Thomas Street to the east. A road labeled ROAD R1 runs horizontally between Wilana Street and Bedford Road. The plan also shows various easements and encumbrances, including a Drainage + Sewerage Easement (BLU) and a Brown Encumbered Area (R1). Dimensions and bearings are provided for all boundaries and easements. The plan is titled 'PLAN OF SUBDIVISION OF PART OF CROWN PORTION II PARISH OF RINGWOOD COUNTY OF MORNINGTON' and is identified by the number '116394'.

Yellow shaded area - to be sold to owners at 15 Wilana Street
Green shaded area - common property of RP 11020 - 16 Thomas Street
Red shaded area - to be transferred to owners' corporation at 16 Thomas Street



TITLEPL.DWG

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

4.2 Materials and services	2020	2019
	\$'000	\$'000
Agency staff	829	1,426
Apprentices	484	382
Bank charges	368	389
Cleaning	926	852
Communications, postage and advertising	1,222	1,313
Consultants	976	1,393
Cost of goods sold	794	870
Fire services levy	110	106
Food costs - meals on wheels	508	401
Fuels, oil, registrations and running costs - plant & fleet	1,034	991
Grants to community	438	427
Insurance	888	871
Legal fees	611	982
Library contribution	2,679	2,611
Licence fees	191	264
Maintenance	3,740	3,511
Marketing and promotion	355	277
Materials - depot and golf courses	1,258	1,135
Memberships / subscriptions	306	251
Printing and stationery	142	153
Security	378	383
Training	370	373
Uniforms	103	93
Utilities	3,553	4,172
Other	3,426	4,106
Contract payments - home care	-	2,967
Contract payments - waste	12,830	11,769
Contract payments - operations	4,457	4,054
Contract payments - valuations	76	66
Contract payments - election	-	3
Contractors - other	6,326	5,229
Total materials and services	49,378	51,820
4.3 Depreciation	2020	2019
	\$'000	\$'000
Property	4,530	4,363
Plant and equipment	2,090	2,143
Infrastructure	15,372	15,625
Total depreciation	21,992	22,131
Refer to note 5.2(c), 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.		
4.4 Amortisation - intangible assets	2020	2019
	\$'000	\$'000
Software	243	337
Total amortisation - intangible assets	243	337
4.5 Amortisation - right of use assets	2020	2019
	\$'000	\$'000
Photocopiers	29	-
IT Equipment	275	-
Other	20	-
Total amortisation - right of use assets	324	-
4.6 Bad and doubtful debts	2020	2019
	\$'000	\$'000
Other debtors	-	13
Total bad and doubtful debts	-	13

Maroondah City Council
ANNUAL FINANCIAL REPORT

For the Year Ended 30 June 2020

**Maroondah City Council
Financial Report
Table of Contents**

FINANCIAL REPORT		Page
	Certification of the Financial Statements	1
	Victorian Auditor-General's Office Audit Report	2
Financial Statements		
	Comprehensive Income Statement	4
	Balance Sheet	5
	Statement of Changes in Equity	6
	Statement of Cash Flows	7
	Statement of Capital Works	8
Overview		9
Notes to Financial Statements		
Note 1	Performance against budget	10
	1.1 Income and expenditure	10
	1.2 Capital works	12
Note 2	Analysis of Council results by program	14
Note 3	Funding for the delivery of our services	16
	3.1 Rates and charges	16
	3.2 Statutory fees and fines	16
	3.3 User fees	16
	3.4 Funding from other levels of government	16
	3.5 Contributions	18
	3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	18
	3.7 Other income	18
Note 4	The cost of delivering services	18
	4.1 Employee costs	18
	4.2 Materials and services	19
	4.3 Depreciation	19
	4.4 Amortisation - intangible assets	19
	4.5 Amortisation - right of use assets	19
	4.6 Bad and doubtful debts	19
	4.7 Borrowing costs	20
	4.8 Finance costs - leases	20
	4.9 Other expenses	20
Note 5	Our financial position	20
	5.1 Financial assets	20
	5.2 Non-financial assets	21
	5.3 Payables	22
	5.4 Interest-bearing liabilities	23
	5.5 Provisions	23
	5.6 Financing arrangements	24
	5.7 Commitments	25
	5.8 Leases	25
Note 6	Assets we manage	28
	6.1 Property, infrastructure, plant and equipment	28
	6.2 Investments in associates, joint arrangements and subsidiaries	34
	6.3 Non-current assets classified as held for sale	34
Note 7	People and relationships	35
	7.1 Council and key management remuneration	35
	7.2 Related party disclosure	36
Note 8	Managing uncertainties	37
	8.1 Contingent assets and liabilities	37
	8.2 Change in accounting standards	38
	8.3 Financial instruments	38
	8.4 Fair value measurement	40
	8.5 Events occurring after balance date	40
Note 9	Other matters	41
	9.1 Reserves	41
	9.2 Reconciliation of cash flows from operating activities to surplus / (deficit)	42
	9.3 Superannuation	42
Note 10	Change in accounting policy	44

*Maroondah City Council
2019/2020 Financial Report*

Certification of the Financial Statements

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

Antonio Rocca, CA
Principal Accounting Officer

Date: *Monday, 17 August 2020*
Melbourne

In our opinion the accompanying financial statements present fairly the financial transactions of Maroondah City Council for the year ended 30 June 2020 and the financial position of the Council as at that date.

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.

M. Symon
Mayor

Date: *Monday, 17 August 2020*
Melbourne

K. Spears
Councillor

Date: *Monday, 17 August 2020*
Melbourne

S. Kozłowski
Chief Executive Officer

Date: *Monday, 17 August 2020*
Melbourne

*Maroondah City Council
2019/2020 Financial Report*

«INSERT VAGO REPORT - PAGE 1»

Page 2

◀INSERT VAGO REPORT - PAGE 2▶

Page 3

*Maroondah City Council
2019/2020 Financial Report*

**Comprehensive Income Statement
For the Year Ended 30 June 2020**

	Note	2020 \$'000	2019 \$'000
Income			
Rates and charges	3.1	92,769	90,054
Statutory fees and fines	3.2	4,606	4,703
User fees	3.3	20,441	26,320
Grants - operating	3.4	8,921	12,602
Grants - capital	3.4	8,539	16,108
Contributions - monetary	3.5	5,142	7,197
Contributions - non monetary	3.5	378	51
Net gain / (loss) on disposal of property, infrastructure, plant and equipment	3.6	289	64
Share of net profits / (loss) of associates and joint ventures	6.2	131	125
Other income	3.7	1,123	1,520
Total income		142,339	158,744
Expenses			
Employee costs	4.1	55,463	54,971
Materials and services	4.2	49,378	51,820
Depreciation	4.3	21,992	22,131
Amortisation - intangible assets	4.4	243	337
Amortisation - right of use assets	4.5	324	-
Bad and doubtful debts	4.6	-	13
Borrowing costs	4.7	902	967
Finance costs - leases	4.8	35	-
Other expenses	4.9	3,667	2,959
Total expenses		132,004	133,198
Surplus / (deficit) for the year		10,335	25,546
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment / (decrement)	6.1	(32,288)	(8,518)
Total comprehensive result		(21,953)	17,028

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

Page 4

Maroondah City Council
2019/2020 Financial Report

**Balance Sheet
As at 30 June 2020**

	Note	2020 \$'000	2019 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	47,256	16,049
Trade and other receivables	5.1	21,441	11,680
Other financial assets	5.1	20,598	36,995
Inventories	5.2	404	393
Other assets	5.2	924	470
Non-current assets classified as held for sale	6.3	6,799	-
Total current assets		97,422	65,587
Non-current assets			
Trade and other receivables	5.1	277	155
Other financial assets	5.1	1,057	1,279
Investments in associates, joint arrangements and subsidiaries	6.2	3,578	3,447
Property, infrastructure, plant and equipment	6.1	1,788,458	1,842,087
Right-of-use assets	5.8	1,287	-
Intangible assets	5.2	784	782
Total non-current assets		1,795,441	1,847,750
Total assets		1,892,863	1,913,337
Liabilities			
Current liabilities			
Trade and other payables	5.3	8,963	14,502
Trust funds and deposits	5.3	5,576	4,823
Unearned income	5.3	30,876	-
Provisions	5.5	13,429	12,217
Interest-bearing liabilities	5.4	2,618	1,398
Lease liabilities	5.8	513	-
Total current liabilities		61,975	32,940
Non-current liabilities			
Trust funds and deposits	5.3	6	6
Unearned income	5.3	10,780	-
Provisions	5.5	1,863	1,632
Interest-bearing liabilities	5.4	15,817	17,286
Lease liabilities	5.8	789	-
Total non-current liabilities		29,255	18,924
Total liabilities		91,230	51,864
Net assets		1,801,633	1,861,473
Equity			
Accumulated surplus		793,386	820,938
Reserves	9.1	1,008,247	1,040,535
Total Equity		1,801,633	1,861,473

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

Maroondah City Council
2019/2020 Financial Report

**Statement of Changes in Equity
For the Year Ended 30 June 2020**

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020					
Balance at beginning of the financial year		1,861,473	820,938	1,029,535	11,000
Impact of change in accounting policy - AASB 15 Revenue from Contracts with Customers	10	(80)	(80)	-	-
Impact of change in accounting policy - AASB 1058 Income of Not-for-Profit Entities	10	(2,550)	(2,550)	-	-
Adjustment for prior periods - property, infrastructure, plant and equipment	6.1	(35,257)	(35,257)	-	-
Adjusted Opening balance		1,823,586	783,051	1,029,535	11,000
Surplus / (deficit) for the year		10,335	10,335	-	-
Net asset revaluation increment / (decrement)	6.1	(32,288)	-	(32,288)	-
Balance at end of the financial year		1,801,633	793,386	997,247	11,000

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2019					
Balance at beginning of the financial year		1,838,411	791,358	1,038,053	9,000
Adjustment for prior periods - property, infrastructure, plant and equipment		6,034	6,034	-	-
Surplus / (deficit) for the year		25,548	25,548	-	-
Net asset revaluation increment / (decrement)		(8,518)	-	(8,518)	-
Transfers to other reserves	9.1	-	(2,000)	-	2,000
Balance at end of the financial year		1,861,473	820,938	1,029,535	11,000

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

Page 6

Maroondah City Council
2019/2020 Financial Report

**Statement of Cash Flows
For the Year Ended 30 June 2020**

	Note	2020 Inflows/ (Outflows) \$'000	2019 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		91,677	89,938
Statutory fees and fines		4,621	4,723
User fees		23,676	24,425
Grants - operating		20,003	12,729
Grants - capital		26,317	16,108
Contributions - monetary		5,239	7,325
Interest received		994	1,462
Trust funds and deposits taken		18,583	17,784
Net GST refund / (payment)		7,249	7,041
Employee costs		(53,810)	(54,333)
Materials and services		(62,012)	(62,394)
Short-term, low value and variable lease payments		(114)	-
Trust funds and deposits repaid		(17,830)	(17,438)
Net cash provided by / (used in) operating activities	9.2	64,593	47,390
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(49,438)	(45,629)
Proceeds from sale of property, infrastructure, plant and equipment		928	2,092
Payments for investments		(73,262)	(93,601)
Proceeds from sale of investments		89,881	93,151
Net cash provided by / (used in) investing activities		(31,891)	(43,987)
Cash flows from financing activities			
Finance costs		(460)	(967)
Repayment of borrowings		(691)	(1,332)
Interest paid - lease liability		(35)	-
Repayment of lease liabilities		(309)	-
Net cash provided by / (used in) financing activities		(1,495)	(2,299)
Net increase / (decrease) in cash and cash equivalents		31,207	1,104
Cash and cash equivalents at the beginning of the financial year		16,049	14,945
Cash and cash equivalents at the end of the financial year		47,256	16,049
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

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

Page 7

Maroondah City Council
2019/2020 Financial Report

**Statement of Capital Works
For the Year Ended 30 June 2020**

	Note	2020 \$'000	2019 \$'000
Property			
Land		4,196	600
Total land		4,196	600
Buildings		23,832	27,845
Total buildings		23,832	27,845
Total property		28,028	28,445
Plant and equipment			
Plant, machinery and equipment		2,365	1,929
Fixtures, fittings and furniture		-	203
Computers and telecommunications		37	130
Total plant and equipment		2,402	2,262
Infrastructure			
Roads		3,298	8,847
Footpaths and cycleways		3,436	596
Drainage		2,594	2,977
Waste management		27	28
Parks, open space and streetscapes		4,610	2,890
Off street car parks		489	138
Other infrastructure		727	1,522
Total infrastructure		15,181	16,998
Total capital works expenditure		45,611	47,705
Represented by:			
New asset expenditure		16,696	22,624
Asset renewal expenditure		15,481	19,157
Asset upgrade expenditure		13,435	5,924
Total capital works expenditure	1.2, 6.1	45,611	47,705

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

Page 8

OVERVIEW

Introduction

The Maroondah City Council ("The 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 Braeside Avenue Ringwood, VIC 3134.

Statement of compliance

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

Significant accounting policies

Basis of accounting

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation (except where transitional requirements of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income of Not-for-Profit Entities do not require restatement of comparatives under the modified retrospective approach adopted by the Council), and disclosure has been made of any material changes to comparatives.

Disclosure of COVID-19 impacts on the current reporting period

On 11 March 2020, the novel coronavirus (COVID-19) was declared a global pandemic by the World Health Organisation.

COVID-19 had a significant impact on the operations of Council in the current reporting period ending 30 June 2020. The financial implications of the pandemic have been considered in the preparation of these financial statements.

The significant effects on the financial statements and estimates, as a result of the pandemic, have been reflected and can be observed in the following components of these financial statements:

- Performance against budget (refer to Note 1)
- User fees (refer to Note 3.3)
- Employee costs (refer to Note 4.1)
- Property, infrastructure, plant and equipment, in relation to the independent valuation undertaken of Council owned Land and Buildings (refer to Note 6)
- Reserves, in relation to the decision making of reserve allocations for the year (refer to Note 9.1)

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

Note 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 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$1 million where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 20 May 2019. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

1.1 Income and expenditure

	Budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000	Variance 2020 %	Ref
Income					
Rates and charges	92,344	92,769	425	0%	
Statutory fees and fines	4,834	4,606	(228)	(5%)	
User fees	26,917	20,441	(6,476)	(24%)	1
Grants - operating	8,412	8,921	509	6%	
Grants - capital	362	8,539	8,177	2259%	2
Contributions - monetary	4,201	5,142	941	22%	3
Contributions - non monetary	-	378	378	NA	
Net gain / (loss) on disposal of property, infrastructure, plant and equipment	(93)	289	382	(411%)	4
Share of net profits / (losses) of associates and joint ventures	-	131	131	NA	5
Other income	1,296	1,123	(173)	(13%)	6
Total income	138,273	142,339	4,066	3%	
Expenses					
Employee costs	58,430	55,463	2,967	5%	7
Materials and services	50,196	49,378	818	2%	
Depreciation	23,096	21,992	1,104	5%	8
Amortisation - intangible assets	-	243	(243)	NA	
Amortisation - right of use assets	-	324	(324)	NA	9
Borrowing costs	901	902	(1)	(0%)	
Finance costs - leases	-	35	(35)	NA	10
Other expenses	779	3,667	(2,888)	(371%)	11
Total expenses	133,402	132,004	1,398	1%	
Surplus / (deficit) for the year	4,871	10,335	5,464	112%	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	User fees	The impact of the COVID-19 pandemic on Council has been profound. During the various stages of the pandemic, the required closure of leisure facilities including Karraalyka, Aquanation, Aquahub, Ringwood Golf, Dorset Golf, The Rings and Maroondah Nets resulted in a loss of anticipated user fee income of \$6.3m.

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

1.1 Income and expenditure (cont'd)			
Variance	Item	Explanation	
Ref			
2	Grants - capital	The favourable variance relates mainly to car park development (Heathmont \$4.1m, Croydon \$523k and Ringwood \$178k), HE Parker multisport complex \$1.3m, pavilion redevelopment (Silcock Sports \$197k, Springfield Sports \$34k, Ainslie Park \$82k and Jubilee Park Sports \$70k) and road signalisation works \$350k (Cnr Wonga Road & Tortice Drive North Ringwood), all of which had not been budgeted for.	
3	Contributions - monetary	The improved position in Contributions - monetary was largely due to Public Open Space funds \$617k and contributions for capital projects \$211k received greater than budget. Public Open Space funds have requirements on the manner in which they can be spent.	
4	Net gain(loss) on disposal of property, infrastructure, plant and equipment	The net gain relates mainly to the sale of plant and fleet items, with results fluctuating based on the level of replacement activity during the period and the condition/nature of items sold.	
5	Share of net profits/(losses) of associates and joint ventures	The share of net surplus in associates has improved due to contributions received from Eastern Regional Library Corporation and the Narre Warren User Group. The contributions are non cash related and are not budgeted for.	
6	Other income	The unfavourable variance is due to lower than anticipated interest rates for investments held \$188k.	
7	Employee costs	The impact of the COVID-19 pandemic on Council has been profound. During the various stages of the pandemic, the required closure of leisure facilities including Karraalyka, Aquanation, Aquahub, Ringwood Golf, Dorset Golf, The Rings and Maroondah Nets resulted in a reduction of anticipated employee costs of \$2.4m.	
8	Depreciation	The favourable variance in depreciation in the current period relates to an adjustment of prior period accumulated depreciation balances upwards, as part of prior period adjustment related to Property, Infrastructure, Plant and Equipment. Refer to Note 6.1.	
9	Amortisation - right of use assets	AASB 16 Leases requires right of use assets and related liabilities for all lease agreements to be recognised on the balance sheet. The Statement of Comprehensive Income is to separately recognise the amortisation of the right of use asset, and the finance costs relating to the lease, both of which had not been budgeted for.	
10	Finance costs - leases	Refer above Variance Ref 9.	
11	Other expenses	Other expenses are as expected however this category also includes expenses related to assets written off during the period of \$2.94m, which is subject to variation. Refer to Note 4.9.	

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

Note 1 Performance against budget (cont'd)

1.2 Capital works

	Budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000	Variance 2020 %	Ref
Property					
Land	-	4,196	(4,196)	NA	1
Total land	-	4,196	(4,196)	NA	
Buildings	9,725	23,832	(14,107)	(145%)	2
Total buildings	9,725	23,832	(14,107)	(145%)	
Total property	9,725	28,028	(18,303)	(188%)	
Plant and equipment					
Plant, machinery and equipment	3,422	2,385	1,057	31%	3
Fixtures, fittings and furniture	80	-	80	100%	4
Computers and telecommunications	950	37	913	96%	5
Total plant and equipment	4,452	2,402	2,050	46%	
Infrastructure					
Roads	3,562	3,298	264	7%	
Footpaths and cycleways	3,540	3,436	104	3%	
Drainage	2,685	2,594	91	3%	
Waste management	50	27	23	46%	6
Parks, open space and streetscapes	3,525	4,610	(1,085)	(31%)	7
Off street car parks	480	489	(9)	(2%)	
Other infrastructure	745	727	18	2%	
Total infrastructure	14,587	15,181	(594)	(4%)	
Total capital works expenditure	28,764	45,611	(16,847)	(59%)	
Represented by:					
New asset expenditure	4,940	16,696	(11,756)	(238%)	8
Asset renewal expenditure	20,000	15,481	4,519	23%	9
Asset upgrade expenditure	3,824	13,435	(9,611)	(251%)	10
Total capital works expenditure	28,764	45,611	(16,847)	(59%)	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	Land purchase for the Heathmont Multi Level Car Park funded through a federal government grant budgeted in 2020/21.
2	Buildings	Funding for the Ringwood, Croydon and Heathmont multi level car parks projects have been obtained in this financial year but budgeted in 2020/21. These projects are forward funded as works have started ahead of schedule. The Realm extension is progressing ahead of schedule. The HE Parker Sports Pavilion, the Ringwood golf shed and several sportsfield lighting projects are funded from funds carried forward from 2018/19. Building Renewal works such as the Operations Centre upgrade and the Aquahub pool renewal are being forward funded from 2020/21.
3	Plant, machinery and equipment	The leisure facilities equipment replacement delivery was delayed and funds to be carried forward to 2020/21. The plant and fleet vehicles replacement program is not to the estimated volume. The underspend is offset against income volume reduction.
4	Fixtures, fittings and furniture	Expenditure for the Signal Box art is reclassified under Parks, Open Space, and Streetscapes. Balance of Arts in Public Places funds to be carried forward to 2020/21.
5	Computers and telecommunications	Change in computer replacement policy from purchase outright to lease option has seen funds transferred to operating cost. Cloud migration project has been delayed due to the pandemic crisis. Funds to be carried forward to 2020/21.
6	Waste management	Level of work undertaken not to the estimated volume. Funds to be carried forward into 2020/21.

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

1.2 Capital works (cont'd)

Variance Ref	Item	Explanation
7	Parks, open space and streetscapes	Quambee Sports Oval and Surface Renovation works are progressing ahead of schedule and will continue into 2020/21. This project is forward funded.
8	New asset expenditure	HE Parker Sports Pavilion development had \$1.8m of expenditure this year that was budgeted for in 18/19. Expenditures on Realm Extension \$4.6m and Operations Centre \$1.5m were originally budgeted for in 20/21 but were brought forward to the current period.
9	Asset renewal expenditure	\$2.3m of expenditure originally classified as renewal was reclassified to the asset upgrade category upon review of facility requirements. Leisure facilities equipment delivery, Silcock Sports Pavilion redevelopment and plant and fleet renewals were either partially delayed to future periods or did not occur at the anticipated rate.
10	Asset upgrade expenditure	\$6.7m of works on the Ringwood, Croydon and Heathmont multi-level car park projects was brought forward from their original budget period of 20/21 due to the receipt of grant funding in the 19/20 period. \$2.3m of expenditure originally classified as renewal was reclassified to the asset upgrade category upon review of facility requirements.

Note 2 Analysis of Council results by program

Council delivers its functions and activities through the following programs/directorates.

(a) Chief Executive Office

The Chief Executive Officer is the principal advisor to Council and the key liaison between the elected Council and Council administration. The responsibility of the office is to ensure that Council's vision is realised through the organisation's activities and that policies and programs of Council are effectively managed.

Corporate Services

The directorate is responsible for the provision of corporate services to operational areas of Council, and includes:

- Finance and Governance, including Waste Management and Risk Management
- Workplace People and Culture
- Information Technology
- Revenue, Property and Customer Service including library services.

Development and Amenities

The directorate is responsible for:

- Engineering and Building Services, which delivers the engineering related component of Council's Capital Works program including traffic management, stormwater drainage and flood management, and advice on private subdivisions and developments. Building Services issue building permits and carry out inspections, essential services, swimming pool audits and complaint resolution
- Statutory Planning manages Council's statutory and compliance activities, including the provisions of the Planning and Environmental Act and the Maroondah Planning Scheme
- Health, Local Laws and Emergency Management; manages a range of Council's statutory and compliance activities including the Public Health and Wellbeing Act, Food Act, Emergency Management Act and Council's Local Laws. It includes Environmental Health, Immunisation, Emergency Management and Local Laws teams

Operations, Assets and Leisure

The directorate is responsible for:

- Assets, which include strategic asset management, open space strategic direction and policy development, capital works renewal program development for roads, car parks, community facilities and public open spaces, and the delivery of community facility and open space capital works projects
- Leisure, which provides opportunities, activities and events to encourage increased community involvement and physical activity. In addition, it manages Karralyka, Maroondah Federation Estate and Council's Maroondah Leisure facilities, including Aquanation, Aquahub, Ringwood and Dorset Golf, The Rings and Croydon Memorial Pool. It is also responsible for overall occupancy of Council's sporting facilities and pavilions including seasonal allocations, leases, licences and casual use
- Operations maintains Maroondah's community assets, including parks, gardens, bushland, roads and footpath; as well as fleet management and maintenance

Strategy and Community

The directorate is responsible for:

- Business and Development, which coordinates Council's efforts in major projects such as the Ringwood Metropolitan Activity Centre, including Realm. The team also facilitates and supports the sustainable growth of the local economy and business networks
- Community Services, which provides maternal & child health, children's, youth, and aged and disability services to meet the needs of a diverse community, as well as Arts and Cultural Development
- Integrated Planning which looks after strategic land use, environmental sustainability, Maroondah Planning Scheme amendments, and community and policy development.

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

Note 2 Analysis of Council results by program

(b) Summary of revenues, expenses, assets and capital expenses by program

	Income	Expenses	Surplus / (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2020					
Chief Executive Office	181	2,377	(2,196)	-	-
Corporate Services	99,950	33,207	66,743	5,416	97,357
Development and Amenity	9,529	10,804	(1,275)	116	-
Operations, Assets and Leisure	27,495	71,108	(43,613)	8,596	1,795,506
Strategy and Community	5,184	14,508	(9,324)	3,332	-
	142,339	132,004	10,335	17,460	1,892,863

	Income	Expenses	Surplus / (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2019					
Chief Executive Office	176	2,331	(2,155)	-	-
Corporate Services	97,081	31,180	65,901	4,746	71,219
Development and Amenity	11,213	10,986	227	118	-
Operations, Assets and Leisure	40,774	70,385	(29,611)	16,519	1,842,118
Strategy and Community	9,500	18,316	(8,816)	7,327	-
	158,744	133,198	25,546	28,710	1,913,337

Commentary on allocations

Amounts included in the above categories that Council does not allocate for internal reporting purposes include:

Corporate Services: rates revenue including supplementary, Victorian grants commission, insurances

Operations, Assets and Leisure: capital grants, depreciation

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

Note 3 Funding for the delivery of our services	2020	2019
3.1 Rates and charges	\$'000	\$'000

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 market value of land and improvements.

The valuation base used to calculate general rates for 2019/20 was \$35.64 billion (2018/19 \$38.10 billion).

General rates	76,868	74,546
Waste management charge	14,770	14,743
Special rates and charges	153	92
Supplementary rates and rate adjustments	785	399
Interest on rates and charges	175	255
Cultural and recreational	18	19
Total rates and charges	92,769	90,054

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2020, and the valuation will be first applied in the rating year commencing 1 July 2020.

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

3.2 Statutory fees and fines	2020	2019
	\$'000	\$'000
Infringements and costs	1,038	1,247
Court recoveries	258	197
Town planning fees	1,548	1,711
Land information certificates	91	83
Permits	1,512	1,323
Other	159	142
Total statutory fees and fines	4,606	4,703

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

3.3 User fees	2020	2019
	\$'000	\$'000
Active leisure centres	14,808	19,309
Aged and health services	473	755
Child care and children's programs	273	315
Community facilities recreation	412	565
Community health	17	14
Local laws	25	42
Performing arts, functions and conferences	2,883	3,418
Waste management services	-	1
Youth programs	3	5
Other fees and charges	1,547	1,896
Total user fees	20,441	26,320

User fees by timing of revenue recognition

User fees recognised at a point in time	20,441	26,320
Total user fees	20,441	26,320

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.

3.4 Funding from other levels of government	2020	2019
Grants were received in respect of the following:	\$'000	\$'000
Summary of grants		
Commonwealth funded grants	13,388	20,011
State funded grants	4,072	8,699
Total grants income	17,460	28,710

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

3.4 Funding from other levels of government (cont'd)	2020	2019
(a) Operating Grants	\$'000	\$'000
<i>Recurrent - Commonwealth Government</i>		
Children's services	391	401
Community health	95	89
Financial assistance grants	5,127	4,846
Aged care	836	3,476
<i>Recurrent - State Government</i>		
Aged care	539	1,255
Community, planning and development	-	145
Children Services	1	-
Youth services	69	71
Maternal and child health	1,035	1,037
Community health	-	10
Total recurrent operating grants	8,093	11,129
<i>Non-recurrent - Commonwealth Government</i>		
Integrated planning	-	154
Asset management	8	-
Aged care	31	-
<i>Non-recurrent - State Government</i>		
Sport and recreation	8	381
Asset management	42	-
Waste management	289	100
Community health	20	20
Maternal child and health	82	161
Youth services	237	265
Integrated planning	50	242
Children's services	55	100
Council and community planning	-	20
Other	6	30
Total non-recurrent operating grants	828	1,473
Total operating grants	8,921	12,602
(b) Capital Grants	2020	2019
	\$'000	\$'000
<i>Non-recurrent - Commonwealth Government</i>		
Buildings	1,122	9,998
Roads	858	1,195
Car parks	4,810	-
Recreational, leisure and community facilities	110	53
<i>Non-recurrent - State Government</i>		
Buildings	759	2,385
Roads	439	1,904
Footpaths and cycleways	9	-
Drainage	15	121
Recreational, leisure and community facilities	417	442
Parks and open space	-	10
Total non-recurrent capital grants	8,539	16,108
Total capital grants	8,539	16,108
(c) Unspent grants received on condition that they be spent in a specific manner	2020	2019
	\$'000	\$'000
<i>Operating</i>		
Balance at start of year	1,640	4,302
Received during the financial year and remained unspent at balance date	11,039	819
Received in prior years and remained unspent at balance date	192	821
Received in prior years and spent during the financial year	(1,442)	(3,209)
Balance at year end	11,231	1,640

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

3.4 Funding from other levels of government (cont'd)		
(c) Unspent grants received on condition that they be spent in a specific manner (cont'd)	2020	2019
	\$'000	\$'000
<i>Capital</i>		
Balance at start of year	2,613	-
Received during the financial year and remained unspent at balance date	28,368	2,340
Received in prior years and remained unspent at balance date	1,835	273
Received in prior years and spent during the financial year	(778)	-
Balance at year end	<u>30,203</u>	<u>2,613</u>
Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.		
3.5 Contributions	2020	2019
	\$'000	\$'000
Monetary	5,142	7,197
Non-monetary	378	51
Total contributions	<u>5,520</u>	<u>7,248</u>
<i>Contributions of non monetary assets were received in relation to the following asset classes:</i>		
Land	157	51
Drainage	187	-
Plant machinery and equipment	34	-
Total non-monetary contributions	<u>378</u>	<u>51</u>
Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset.		
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2020	2019
	\$'000	\$'000
Proceeds of sale	854	829
Written down value of assets disposed	(565)	(765)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	<u>289</u>	<u>64</u>
The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.		
3.7 Other income	2020	2019
	\$'000	\$'000
Interest on investments	811	1,242
Interest other	2	3
Rent	310	275
Total other income	<u>1,123</u>	<u>1,520</u>
Interest is recognised as it is earned. Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.		
Note 4 The cost of delivering services		
4.1 (a) Employee costs	2020	2019
	\$'000	\$'000
Wages and salaries	49,923	49,174
Workcover	379	612
Superannuation	4,648	4,664
Fringe benefits tax	513	521
Total employee costs	<u>55,463</u>	<u>54,971</u>
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	251	222
	<u>251</u>	<u>222</u>
Employer contributions payable at reporting date.		
	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	2,462	2,589
Employer contributions - other funds	1,935	1,853
	<u>4,397</u>	<u>4,442</u>
Employer contributions payable at reporting date.		
	-	-
Refer to note 9.3 for further information relating to Council's superannuation obligations.		

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

4.6 Bad and doubtful debts (cont'd)

Movement in provisions for doubtful debts

Balance at the beginning of the year	49	52
New provisions recognised during the year	(19)	20
Amounts already provided for and written off as uncollectible	(4)	(7)
Amounts provided for but recovered during the year	-	(16)
Balance at end of year	<u>26</u>	<u>49</u>

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.7 Borrowing costs

	2020	2019
	\$'000	\$'000
Interest - borrowings	902	967
Total borrowing costs	<u>902</u>	<u>967</u>

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

4.8 Finance costs - leases

	2020	2019
	\$'000	\$'000
Interest - lease liabilities	35	-
Total finance costs	<u>35</u>	<u>-</u>

4.9 Other expenses

	2020	2019
	\$'000	\$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	76	64
Auditors' remuneration - internal	132	135
Councillors' allowances	317	312
Operating lease rentals	202	257
Assets written-off / impaired	2,940	2,191
Total other expenses	<u>3,667</u>	<u>2,959</u>

Note 5 Our financial position

5.1 Financial assets

	2020	2019
	\$'000	\$'000
(a) Cash and cash equivalents		
Cash on hand	25	25
Cash at bank	10,213	1,118
Term deposits	37,018	14,806
Total cash and cash equivalents	<u>47,256</u>	<u>16,049</u>
(b) Other financial assets		
Term deposits - current	20,598	36,995
Term deposits - non-current	1,057	1,279
Total other financial assets	<u>21,655</u>	<u>38,274</u>
Total financial assets	<u>68,911</u>	<u>54,323</u>

Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits (Note 5.3)	5,582	4,829
Total restricted funds	<u>5,582</u>	<u>4,829</u>
Total unrestricted cash and cash equivalents	<u>41,674</u>	<u>11,220</u>

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- cash held to fund carried forward capital works	2,075	7,207
- current operating and capital grants received during the financial year, or previous financial years, and remain unspent at balance date	30,876	1,640
Total funds subject to intended allocations	<u>32,951</u>	<u>8,847</u>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts. Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost.

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

5.1 Financial assets (cont'd)		
(c) Trade and other receivables	2020	2019
	\$'000	\$'000
Current		
<i>Statutory receivables</i>		
Rates debtors	3,290	2,314
Garbage charges - debtors	645	456
Infringement debtors	185	233
Provision for doubtful debts - infringements	(9)	(14)
<i>Non statutory receivables</i>		
Loans and advances to community organisations	33	36
Interest accrued - other investments	73	297
Other debtors	17,261	8,393
Provision for doubtful debts - other debtors	(17)	(35)
Total current trade and other receivables	21,441	11,680
Non-current		
<i>Statutory receivables</i>		
Rates debtors	41	39
Garbage charges - debtors	-	11
<i>Non statutory receivables</i>		
Loans and advances to community organisations	80	81
Interest accrued - other investments	73	-
Other debtors	103	24
Total non-current trade and other receivables	277	155
Total trade and other receivables	21,718	11,835

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

(d) Ageing of receivables

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

Current (not yet due)	3,071	3,153
Past due by up to 30 days	17,611	345
Past due between 31 and 180 days	88	4,526
Past due between 181 and 365 days	671	702
Past due by more than 1 year	277	105
Total trade and other receivables	21,718	8,831

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$84,820 (2019: \$44,130) were impaired. The amount of the provision raised against these debtors was \$8,482 (2019: \$30,000). 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:

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	10
Past due between 181 and 365 days	31	3
Past due by more than 1 year	53	31
Total individually impaired receivables	84	44

5.2 Non-financial assets

(a) Inventories	2020	2019
	\$'000	\$'000
Inventories held for distribution	138	169
Inventories held for sale	266	224
Total inventories	404	393

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

5.2 Non-financial assets (cont'd)		
(b) Other assets	2020	2019
	\$'000	\$'000
Prepayments	923	419
Accrued income	1	51
Total other assets	924	470
(c) Intangible assets	2020	2019
	\$'000	\$'000
Software	784	782
Total intangible assets	784	782
	Software	Total
	\$'000	\$'000
Gross carrying amount		
Balance at 1 July 2018	1,864	1,864
Additions	126	126
Balance at 1 July 2019	1,790	1,790
Additions	245	245
Disposals - fully depreciated	(639)	(639)
Balance at 30 June 2020	1,396	1,396
Accumulated amortisation and impairment		
Balance at 1 July 2018	671	671
Amortisation expense	337	337
Balance at 1 July 2019	1,008	1,008
Amortisation expense	243	243
Disposals - fully depreciated	(639)	(639)
Balance at 30 June 2020	612	612
Net book value at 30 June 2019	782	782
Net book value at 30 June 2020	784	784

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

5.3 Payables		
(a) Trade and other payables	2020	2019
	\$'000	\$'000
Trade payables	7,704	13,343
Accrued expenses	1,259	1,159
Total trade and other payables	8,963	14,502
(b) Trust funds and deposits	2020	2019
	\$'000	\$'000
Current		
Refundable deposits	3,323	2,837
Fire services levy	405	286
Retention amounts	642	862
Other refundable deposits	1,206	838
Total current trust funds and deposits	5,576	4,823
Non-current		
Other refundable deposits	6	6
Total non-current trust funds and deposits	6	6
Total trust funds and deposits	5,582	4,829

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.

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

5.3 Payables (cont'd)

(b) Trust funds and deposits

Purpose and nature of items

Refundable / Other 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.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

(c) Unearned income	2020	2019
	\$'000	\$'000
Current		
Grants received in advance - operating	11,066	-
Grants received in advance - capital	19,810	-
Total current unearned income	30,876	-
Non-current		
Grants received in advance - capital	10,780	-
Total current unearned income	10,780	-
Total unearned income	41,656	-

Non-current unearned income amounts represent grant funding received by Council in relation to large, multi-year capital construction agreements. The non-current portion has been identified via planned expenditure and progress towards the projects as per Council's 10 year capital works program and adopted budget.

5.4 Interest-bearing liabilities	2020	2019
	\$'000	\$'000
Current		
Borrowings - secured	2,618	1,398
Total current interest-bearing liabilities	2,618	1,398
Non-current		
Borrowings - secured	15,817	17,286
Total non-current interest-bearing liabilities	15,817	17,286
Total interest-bearing liabilities	18,435	18,684

Borrowings are secured by a deed of charge over Council rates.

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

Not later than one year	2,618	1,398
Later than one year and not later than five years	6,637	6,323
Later than five years	9,180	10,963
	18,435	18,684

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

5.5 Provisions

	Total
	\$ '000
2020	
Balance at beginning of the financial year	13,849
Additional provisions	5,205
Amounts used	(3,912)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	150
Balance at the end of the financial year	15,292

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

5.5 Provisions (cont'd)

2019		
Balance at beginning of the financial year	13,287	
Additional provisions	4,227	
Amounts used	(3,950)	
Change in the discounted amount arising because of time and	285	
Balance at the end of the financial year	<u>13,849</u>	
(a) Employee provisions	2020	2019
Current provisions expected to be wholly settled within 12 months	\$'000	\$'000
Annual leave	3,168	2,808
Long service leave	1,089	995
Service gratuities	5	22
	<u>4,262</u>	<u>3,825</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,148	991
Long service leave	7,942	7,320
Service gratuities	77	81
	<u>9,167</u>	<u>8,392</u>
Total current employee provisions	13,429	12,217
Non-current		
Long service leave	1,863	1,632
Total non-current employee provisions	1,863	1,632
Aggregate carrying amount of employee provisions:		
Current	13,429	12,217
Non-current	1,863	1,632
Total aggregate carrying amount of employee provisions	15,292	13,849

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

Wages and salaries and annual leave

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

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at 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. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability.

Key assumptions:	2020	2019
- weighted average discount rate	0.57%	1.15%
- inflation rate	4.25%	4.31%

5.6 Financing arrangements

	2020	2019
	\$'000	\$'000
The Council has the following funding arrangements in place:		
Bank overdraft	1,300	1,300
Corporate purchasing cards	300	200
Total facilities	<u>1,600</u>	<u>1,500</u>
Used facilities	111	198
Unused facilities	<u>1,489</u>	<u>1,302</u>

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

5.7 Commitments

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

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2020					
Operating					
Recycling	1,290	329	-	-	1,619
Waste management	10,308	2,628	-	-	12,936
Other	2,783	1,553	1,393	-	5,729
Cleaning contracts for council buildings	959	626	634	-	2,219
Total	15,340	5,136	2,027	-	22,503
Capital					
Buildings	2,329	-	-	-	2,329
Roads	1,439	-	-	-	1,439
Parks and reserves	122	-	-	-	122
Total	3,890	-	-	-	3,890
2019					
Operating					
Recycling	1,290	1,306	330	-	2,926
Waste management	10,307	8,760	2,216	-	21,283
Other	861	124	367	-	1,152
Cleaning contracts for council buildings	1,171	915	1,161	-	3,247
Total	13,429	11,105	4,074	-	28,608
Capital					
Buildings	5,895	61	-	-	5,956
Roads	185	-	-	-	185
Total	6,080	61	-	-	6,141

5.8 Leases

Policy applicable before 1 July 2019

As a lessee, council classifies leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to council.

Operating lease payments, including any contingent rentals, were recognised as an expense in the comprehensive income statement on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. The leased asset was not recognised in the balance sheet.

All incentives for the agreement of a new or renewed operating lease were recognised as an integral part of the net consideration agreed for the use of the leased asset, irrespective of the incentive's nature or form or the timing of payments.

In the event that lease incentives were received to enter into operating leases, the aggregate cost of incentives were recognised as a reduction of rental expense over the lease term on a straight-line basis, unless another systematic basis was more representative of the time pattern in which economic benefits from the leased asset were consumed.

5.8 Leases (cont'd)

Policy applicable after 1 July 2019

Council has applied AASB 16 Leases using a modified retrospective approach with the cumulative effect of initial application recognised as an adjustment to the opening balance of accumulated surplus at 1 July 2019, with no restatement of comparative information. The council applied the approach consistently to all leases in which it is a lessee.

On transition to AASB 16 Leases, Council elected to apply the practical expedient to 'grandfather' the assessment of which transactions are leases. The council has applied this practical expedient to all of its contracts and therefore applied AASB 16 Leases only to contracts that were previously identified as leases.

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

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

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

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

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

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

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

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

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

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

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

Right-of-use assets	Photocopiers	IT Equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2019	18	-	25	43
Additions	121	1,411	36	1,568
Amortisation charge	(29)	(275)	(20)	(324)
Balance at 30 June 2020	110	1,136	41	1,287

Lease liabilities	2020
Maturity analysis - contractual undiscounted cash flows	\$'000
Less than one year	555
One to five years	815
More than five years	-
Total undiscounted lease liabilities as at 30 June	1,370

Lease liabilities included in the Balance Sheet at 30 June:	
Current	513
Non-current	789
Total lease liabilities	1,302

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

5.8 Leases (cont'd)

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2020
Expenses relating to:	\$'000
Short-term leases	114
Total	114

Non-cancellable lease commitments - short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable within:

One year	18
Total lease commitments	18

Leases classified as operating leases under AASB 117 Leases:

At transition, lease liabilities were measured at the present value of the remaining lease payments, discounted at Council's incremental borrowing rate as at 1 July 2019. Right-of-use assets are measured at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments. Council applied this approach to all applicable leases.

Council used the following practical expedients when applying AASB 16 Leases to leases previously classified as operating leases under AASB 117 Leases:

- applied a single discount rate to a portfolio of leases with similar characteristics;
- adjusted the right-of-use assets by the amount of AASB 137 Provisions, Contingent Liabilities and Contingent Assets onerous contract provision immediately before the date of initial application, as an alternative to an impairment review;
- applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term; and
- used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

Leases previously classified as finance leases:

For leases that were classified as finance leases under AASB 117 Leases, the carrying amount of the right-of-use asset and the lease liability at 1 July 2019 are determined at the carrying amount of the lease asset and lease liability under AASB 117 Leases immediately before that date.

Council is not required to make any adjustments on transition to AASB 16 Leases for leases in which it acts as a lessor, except for a sub-lease. Council accounted for its leases in accordance with AASB 16 Leases from the date of initial application.

Impact on financial statements

On transition to AASB 16 Leases, Council recognised an additional \$42,610 of right-of-use assets and \$42,610 of lease liabilities. When measuring lease liabilities, Council discounted lease payments using its incremental borrowing rate at 1 July 2019. The weighted-average rate applied is 3.50%.

	2020
	\$'000
Operating lease commitment at 30 June 2019 as disclosed in Council's financial statements	176
Discounted using the incremental borrowing rate at 1 July 2019	(6)
Finance lease liability recognised as at 30 June 2019	170
Recognition exemption for:	
short-term leases	127
Lease liabilities recognised as at 1 July 2019	43

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At fair value 30 June 2019	Adjustments for prior periods	Additions	Contributions	Revaluation	Depreciation	Write off	Disposals	Transfers	At fair value 30 June 2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	1,169,136	(9,916)	15,152	-	(47,076)	(4,530)	(3)	(35)	(5,552)	1,117,176
Plant and equipment	9,966	558	1,868	34	-	(2,090)	(267)	(530)	15	9,554
Infrastructure	652,354	(25,899)	9,202	344	14,789	(15,372)	(2,448)	-	7,773	640,743
Work in progress	10,631	-	19,389	-	-	-	-	-	(9,035)	20,985
	<u>1,842,087</u>	<u>(35,257)</u>	<u>45,611</u>	<u>378</u>	<u>(32,288)</u>	<u>(21,992)</u>	<u>(2,718)</u>	<u>(565)</u>	<u>(6,799)</u>	<u>1,788,458</u>

Summary of work in progress

	Opening WIP	Additions	Transfers	Closing WIP
	\$'000	\$'000	\$'000	\$'000
Property	1,263	12,876	(1,099)	13,040
Plant and equipment	24	534	(15)	543
Infrastructure	9,344	5,979	(7,921)	7,402
Total	<u>10,631</u>	<u>19,389</u>	<u>(9,035)</u>	<u>20,985</u>

Adjustments for prior periods

Council has brought to account a number of additional assets inadvertently omitted, overstated or not discovered during prior recognition processes. This has been adjusted against opening asset balances for Property, Infrastructure, Plant and Equipment and Accumulated Surplus at 1 July 2019.

Plant machinery and equipment
Roads
Footpaths and cycleways
Drainage
Parks open spaces and streetscapes

1 July 2019
\$'000

19
90
689
1,567
814
3,179

Adjustments for prior periods

Council has identified under-depreciated asset classes due to the use of manual spreadsheets to calculate depreciation over an extended period of time. This was identified as part of a data conversion to an improved asset management system. This has been adjusted against opening balances of accumulated depreciation for Property, Infrastructure, Plant and Equipment and Accumulated Surplus at 1 July 2019.

Buildings - non specialised
Plant machinery and equipment
Fixtures fittings and furniture
Computers and telecommunications
Roads
Footpaths and cycleways
Drainage
Parks open spaces and streetscapes

1 July 2019
\$'000

(9,916)
353
136
50
(18,417)
(18,923)
9,920
(1,639)
(38,436)

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

6.1 Property, infrastructure, plant and equipment (cont'd)
(a) Property

	Land - specialised	Land - non specialised	Total Land	Buildings - non specialised	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2019	250,741	715,215	965,956	294,501	294,501	1,233	1,261,690
Accumulated depreciation at 1 July 2019	-	-	-	(91,321)	(91,321)	-	(91,321)
	250,741	715,215	965,956	203,180	203,180	1,233	1,170,369
Movements in fair value							
Additions	-	4,196	4,196	10,956	10,956	12,876	28,028
Write off	-	-	-	(5)	(5)	-	(5)
Revaluation	(18,181)	(31,185)	(49,366)	8,041	8,041	-	(41,325)
Transfers	-	(6,000)	(6,000)	(614)	(614)	(1,099)	(7,713)
Disposals	-	(35)	(35)	-	-	-	(35)
	(18,181)	(33,024)	(51,205)	18,379	18,379	11,777	(21,049)
Movements in accumulated depreciation							
Adjustment for prior period	-	-	-	(9,916)	(9,916)	-	(9,916)
Depreciation and amortisation	-	-	-	(4,530)	(4,530)	-	(4,530)
Revaluation	-	-	-	(5,751)	(5,751)	-	(5,751)
Write off	-	-	-	1	1	-	1
Transfers	-	-	-	1,062	1,062	-	1,062
	-	-	-	(19,134)	(19,134)	-	(19,134)
At fair value 30 June 2020	232,560	682,191	914,751	312,880	312,880	13,010	1,240,641
Accumulated depreciation at 30 June 2020	-	-	-	(110,455)	(110,455)	-	(110,455)
	232,560	682,191	914,751	202,425	202,425	13,010	1,130,186

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

6.1 Property, infrastructure, plant and equipment (cont'd)
(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Computers and telecomms	Work In Progress	Total Plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2019	11,991	6,717	2,721	24	21,453
Accumulated depreciation at 1 July 2019	(5,798)	(3,308)	(2,357)	-	(11,463)
	6,193	3,409	364	24	9,990
Movements in fair value					
Adjustment for prior period	19	-	-	-	19
Additions	1,831	-	37	534	2,402
Contributions	34	-	-	-	34
Write off	(141)	(600)	(1,549)	-	(2,290)
Transfers	15	-	-	(15)	-
Disposals	(1,572)	-	-	-	(1,572)
	186	(600)	(1,512)	519	(1,407)
Movements in accumulated depreciation					
Adjustment for prior period	353	136	50	-	539
Depreciation and amortisation	(1,496)	(421)	(173)	-	(2,090)
Write off	55	543	1,425	-	2,023
Disposals	1,042	-	-	-	1,042
	(46)	257	1,303	-	1,514
At fair value 30 June 2020	12,177	6,117	1,209	543	20,046
Accumulated depreciation at 30 June 2020	(5,844)	(3,051)	(1,054)	-	(9,949)
	6,333	3,066	155	543	10,097

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

6.1 Property, infrastructure, plant and equipment (cont'd)
(c) Infrastructure

	Roads	Footpaths and cycleways	Drainage	Parks open spaces and streetscapes	Off street car parks	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2019	441,673	103,865	417,293	68,364	22,153	9,374	1,062,721
Accumulated depreciation at 1 July 2019	(140,665)	(58,926)	(167,511)	(30,413)	(3,478)	-	(400,993)
	301,008	44,939	249,782	37,951	18,675	9,374	661,728
Movements in fair value							
Adjustment for prior period	90	689	1,567	814	-	-	3,160
Additions	1,505	1,648	1,748	3,812	489	5,979	15,181
Revaluation	10,700	2,816	11,329	-	538	-	25,384
Contributions	157	-	187	-	-	-	344
Write-off	(1,481)	-	(1,942)	(95)	(87)	-	(3,605)
Transfers	2,491	1,732	2,757	638	129	(7,921)	(173)
	13,463	6,886	15,847	5,168	1,069	(1,942)	40,290
Movements in accumulated depreciation							
Adjustment for prior period	(18,417)	(18,923)	9,920	(1,639)	-	-	(29,059)
Depreciation and amortisation	(6,974)	(1,509)	(3,809)	(2,698)	(383)	-	(15,372)
Revaluation	(4,060)	(2,070)	(4,373)	-	(92)	-	(10,595)
Write-off	426	-	665	62	4	-	1,157
Transfers	-	-	-	-	26	-	26
	(29,024)	(22,503)	2,404	(4,275)	(445)	-	(53,843)
At fair value 30 June 2020	455,136	110,750	432,940	73,532	23,221	7,432	1,103,011
Accumulated depreciation at 30 June 2020	(169,690)	(81,429)	(185,107)	(34,688)	(3,923)	-	(454,836)
	285,446	29,321	267,833	38,844	19,299	7,432	648,175

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

Note 6 Assets we manage (cont'd)

Acquisition

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

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

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

Asset recognition thresholds and depreciation periods	Depreciation period Years	Threshold limit \$'000
Property		
land	-	-
Buildings		
buildings	25 - 150	10
Plant and equipment		
plant, machinery and equipment	2 - 10	3
fixtures, fittings and furniture	2 - 15	0.7
works of art	-	-
computers and telecommunications	2 - 10	0.7
Infrastructure		
road pavements and seals	36 - 65	20
road substructure	36	20
road formation and earthworks	150 - 200	20
road kerb, channel and minor culverts	65	5
road appurtenance	10 - 65	5
footpaths and cycleways	50 - 80	5
drainage	110	5
Parks, reserves and recreational		
sub-surface drainage	10	5
irrigation	10	5
lake improvement works	60 - 80	5
sporting grounds surfaces	20 - 50	5
playground equipment	5 - 10	5
public seating	5 - 10	5
Intangible assets		
intangible assets	5	2

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 the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

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

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

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

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

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

Note 6 Assets we manage (cont'd)

Valuation of land and buildings

The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

Valuation of land and buildings were undertaken by a qualified independent valuer (James Graps AAPI - Certified Practising Valuer No. 101826) in May 2020. Valuations for financial reporting purposes are conducted bi-annually by Council, with the most recent previous revaluation undertaken in 2018. Since then, a significant downturn in market values has occurred, due to the uncertainty created by events including the royal banking commission, federal re-elections and global economic slowdown. Property markets reacted positively to the federal election in May 2019 which resulted in a rise in market values from 2019 through to early 2020. Many suburbs, including those within Council's municipal area, almost surpassed their peak values from 2018 by early 2020, until the recent outbreak of the novel coronavirus COVID-19. COVID-19, and its declaration as a global pandemic by the World Health Organisation on 11 March 2020, has created uncertainty in the real estate market. Market conditions currently change on a daily basis, remain highly unpredictable, and have stifled further growth in market values across Victoria. Due to these factors, and despite the general resiliency of property values and attempts of government stimulus to stabilise the economy, market prices continue to experience downward pressure.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2020 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Land	-	11,360	670,831	Jun-20
Specialised land	-	-	232,560	Jun-20
Buildings	-	2,019	200,406	Jun-20
Total	-	13,379	1,103,797	

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with valuations carried out by an accredited valuer. The date of the current valuation is detailed in the following table. The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2020 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Roads	-	-	285,446	Jun-20
Footpaths and cycleways	-	-	29,321	Jun-20
Drainage	-	-	267,833	Jun-20
Off street car parks	-	-	19,299	Jun-20
Total	-	-	601,899	

Description of significant unobservable inputs into level 3 valuations

Specialised land (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 of 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values average \$543.94 per square metre.

Non specialised land is valued using a market based mass modelling technique. Significant unobservable inputs include the extent and impact of restriction of use. The extent and impact of restrictions on use varies, and the market value of land varies significantly depending on the location of the land and the current market conditions.

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. 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.

	2020 \$'000	2019 \$'000
Reconciliation of specialised land		
Land under roads	232,559	250,741
Total specialised land	232,559	250,741

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

6.2 Investments in associates, joint arrangements and subsidiaries	2020	2019
	\$'000	\$'000
(a) Investments in associates		
Investments in associates accounted for by the equity method are:		
- Eastern Regional Library Corporation	3,305	3,150
- Narre Warren User Group	273	297
Total	3,578	3,447

Eastern Regional Library Corporation

Background

Council's equity share in the Eastern Regional Library Corporation as at 30 June 2020, based on the Corporation's unaudited financial report, is disclosed as a non-current investment.

The equity holders in the Eastern Regional Library Corporation are:

Maroondah City Council - 24.89%

Knox City Council - 36.39%

Yarra Ranges Shire Council - 38.72%

Council's share of accumulated surplus / (deficit)

Council's share of accumulated surplus / (deficit) at start of year	3,150	3,025
Reported surplus / (deficit) for year	155	125
Council's share of accumulated surplus / (deficit) at end of year	3,305	3,150

Narre Warren User Group

Background

Council holds a 15.94% interest in the net assets relating to the use of the now closed Narre Warren regional landfill facility. The investment held by the Narre Warren User Group is used for monitoring of the site, receipt of royalties and interest on the investment. Refer to Note 8.1 Contingent assets and liabilities.

Council's share of accumulated surplus / (deficit)

Council's share of accumulated surplus / (deficit) at start of year	297	297
Reported surplus / (deficit) for year	(24)	-
Council's share of accumulated surplus / (deficit) at end of year	273	297

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

For joint operations, Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

Committees of management

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

6.3 Non-current assets classified as held for sale	2020	2019
	\$'000	\$'000
Land and buildings - carrying amount	6,799	-
	6,799	-

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.

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

Note 7 People and relationships

7.1 Council and key management remuneration

2020
No. 2019
No.

(a) Related Parties

Parent entity

Maroondah City Council is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.2.

(b) Key Management Personnel

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

Councillors

T. Damante
T. Dib
M. Graham (including as Deputy Mayor November 2019 to current)
N. Lamont
P. Macdonald
S. Mazzuchelli
K. Spears (including as Deputy Mayor July 2019 - November 2019)
R. Steane (including as Mayor July 2019 - November 2019)
M. Symon (including as Mayor November 2019 to current)

Key Management Personnel

Chief Executive Officer
Director - Corporate Services
Director - Development and Amenity
Director - Operations, Assets and Leisure
Director - Strategy and Community

Total Number of Councillors	9	10
Total of Chief Executive Officer and other Key Management Personnel	5	5
Total Number of Key Management Personnel	<u>14</u>	<u>15</u>

(c) Remuneration of Key Management Personnel

2020
\$'000 2019
\$'000

Total remuneration of key management personnel was as follows:

Short-term benefits	1,880	1,820
Long-term benefits	(26)	116
Post employment benefits	122	116
Total Remuneration of Key Management Personnel	<u>1,976</u>	<u>2,052</u>

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

	2020 No.	2019 No.
\$1,000 - \$9,999	-	1
\$20,000 - \$29,999	7	7
\$40,000 - \$59,999	1	1
\$80,000 - \$89,999	1	1
\$220,000 - \$239,999	1	2
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	-	2
\$260,000 - \$269,999	2	-
\$340,000 - \$359,999	-	1
\$380,000 - \$399,999	1	-
	<u>14</u>	<u>15</u>

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive, or
b) whose total annual remuneration exceeds \$151,000

The number of Senior Officers are shown below in their relevant income bands:

	2020 No.	2019 No.
Income Range:		
\$150,000 - \$159,999	3	3
\$160,000 - \$169,999	-	2
\$170,000 - \$179,999	10	12
\$180,000 - \$189,999	4	-
	<u>17</u>	<u>17</u>
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	<u>2,974</u>	<u>2,872</u>

Maroondah City Council
2019/2020 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2020

7.2 Related party disclosure	2020	2019
(a) Transactions with related parties	\$'000	\$'000
During the period Council entered into the following transactions with related parties.		
There were 12 transactions that occurred during the current period with one related party for mowing services. The total of these transactions was \$52,497.50, and were made on standard terms through an open tender process.	52	-
(b) Outstanding balances with related parties		
The following balances are outstanding at the end of the reporting period in relation to transactions with related parties		
There were 2 transactions with one related party for mowing services that represent an outstanding balance at the end of the reporting period. The total balance of these transactions, which were made on standard terms through an open tender process, is \$8,833.00.	9	-
(c) Loans to / from related parties		
The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party as follows:		
No loans to / from related parties for the 2019/20 year.		
(d) Commitments to / from related parties		
The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party are as follows:		
No commitments to or from related parties noted for the 2019/20 year.		

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

(a) Contingent liabilities

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

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Insurance claims

Council regularly receives claims and demands arising from incidents which occur on land belonging to Council or that arise from the actions or omissions of Council and/or its officers. Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. Council carries \$600m of public liability insurance and \$600m of professional indemnity insurance, both with a policy excess of \$50,000 each. The maximum liability of Council in any single claim is the extent of its excess. There are no above excess claims of which Council is aware which would either fall outside the terms of Council's insurance policies or that have not been reported to the LMI scheme.

Legal matters

The Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors. As the matters are yet to be finalised, and the financial outcomes are unable to be estimated, no allowance for these contingencies have been made in the financial report.

Building cladding

Council has assessed its potential exposure to rectification works and other claims in relation to building cladding as low risk and limited exposure, with their potential financial impact being minimal.

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.

Other contingent liabilities

Approximately \$1,715,275 (\$1,864,000 in 2019) is held by Whitehorse City Council in a Landfill Site Aftercare Reserve in relation to the Narre Warren Landfill Site to deal with any environmental problems that could arise in relation to the completed landfill site. Based on experience during operation no problems are expected but the Reserve will continue to be held for approximately the next 20 years until the site is safe. Council's exposure is 15.94% per cent of any works that are required to be completed.

(b) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

Maroondah City Council acts as guarantor against the borrowings for Ringwood Diving Inc. The liability is limited to \$25,000.

8.2 Change in accounting standards

The following new AAS's have been issued that are not mandatory for the 30 June 2020 reporting period. Council has assessed these pending standards and has identified the following potential impacts will flow from the application of these standards in future reporting periods.

AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)

AASB 1059 addresses the accounting for a service concession arrangement by a grantor that is a public sector entity by prescribing the accounting for the arrangement from the grantor's perspective. It requires the grantor to:

- recognise a service concession asset constructed, developed or acquired from a third party by the operator, including an upgrade to an existing asset of the grantor, when the grantor controls the asset;
- reclassify an existing asset (including recognising previously unrecognised identifiable intangible assets and land under roads) as a service concession asset when it meets the criteria for recognition as a service concession asset;
- initially measure a service concession asset constructed, developed or acquired by the operator or reclassified by the grantor at current replacement cost in accordance with the cost approach to fair value in AASB 13 Fair Value Measurement. Subsequent to the initial recognition or reclassification of the asset, the service concession asset is accounted for in accordance with AASB 116 Property, Plant and Equipment or AASB 138 Intangible Assets, as appropriate, except as specified AASB 1059;
- recognise a corresponding liability measured initially at the fair value (current replacement cost) of the service concession asset, adjusted for any other consideration between the grantor and the operator; and
- disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of assets, liabilities, revenue and cash flows arising from service concession arrangements.

Based on the Council's current assessment, there is expected to be no impact on the transactions and balances recognised in the financial statements as the Council is not a grantor in a service concession arrangement.

AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material (applies 2020/21 for LG Sector)

The Standard principally amends AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The amendments refine the definition of material in AASB 101. The amendments clarify the definition of material and its application by improving the wording and aligning the definition across AASB Standards and other publications. The impacts on the local government sector are expected to be minimal.

AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework (applies 2020/21 for LG Sector)

This Standard sets out amendments to Australian Accounting Standards, Interpretations and other pronouncements to reflect the issuance of the Conceptual Framework for Financial Reporting (Conceptual Framework) by the AASB. The impacts on the local government sector are expected to be minimal.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment products;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

8.3 Financial instruments (cont'd)

(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 have exposure to credit risk on some financial assets included in the balance sheet. Credit risk exists in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council have a policy for establishing credit limits for the entities council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the 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 provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(a).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset. To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(b), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1% and -1% in market interest rates (AUD) from year-end rates of 0.25%.

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

8.4 Fair value measurement

Fair value hierarchy

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

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

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

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

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

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

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

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

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

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, 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 2 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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

Impairment of assets

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

8.5 Events occurring after balance date

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

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

**Note 9 Other matters
9.1 Reserves**

(a) Asset revaluation reserves

2020

Property

Land

549,322

-

(49,366)

499,956

Buildings

63,449

-

2,290

65,739

612,771

-

(47,076)

565,695

Infrastructure

Roads

243,352

-

6,640

249,992

Footpaths and cycleways

26,953

-

746

27,699

Drainage

146,459

-

6,956

153,415

Off street car parks

-

-

447

447

416,764

-

14,789

431,553

Total asset revaluation reserves

1,029,535

-

(32,288)

997,247

2019

Property

Land

582,268

-

(32,946)

549,322

Buildings

63,449

-

-

63,449

645,717

-

(32,946)

612,771

Infrastructure

Roads

230,456

-

12,896

243,352

Footpaths and cycleways

25,469

-

1,484

26,953

Drainage

136,411

-

10,048

146,459

392,336

-

24,428

416,764

Total asset revaluation reserves

1,038,053

-

(8,518)

1,029,535

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

(b) Other reserves

2020

General

11,000

-

-

11,000

Total Other reserves

11,000

-

-

11,000

2019

General

9,000

-

2,000

11,000

Total Other reserves

9,000

-

2,000

11,000

The general reserve is used to record funds set aside for future possible contingencies e.g. unfunded superannuation call, unplanned capital expenditure.

Maroondah City Council
2019/2020 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2020**

9.2 Reconciliation of cash flows from operating activities to surplus / (deficit)	2020 \$'000	2019 \$'000
Surplus / (deficit) for the year	10,335	25,546
Depreciation and amortisation	22,559	22,468
(Profit) / loss on disposal of property, infrastructure, plant and equipment	(289)	(64)
Assets written off and adjustments	2,718	1,684
Finance costs	937	967
Contributions - non-monetary assets	(378)	(51)
Other	(205)	(209)
<i>Change in assets and liabilities:</i>		
(Increase) / decrease in trade and other receivables	(9,883)	(4,216)
(Increase) / decrease in prepayments	(454)	842
Increase / (decrease) in trade and other payables	(1,959)	(216)
Increase / (decrease) in trust funds and other deposits	753	346
(Increase) / decrease in inventories	(11)	(69)
Increase / (decrease) in unearned income	39,027	-
Increase / (decrease) in provisions	1,443	562
Net cash provided by / (used in) operating activities	<u>64,593</u>	<u>47,390</u>

9.3 Superannuation

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

Accumulation

The Fund's accumulation categories, 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 2020, this was 9.5% as required under Superannuation Guarantee (SG) legislation).

Defined benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial review is currently underway for the Defined Benefit category as at 30 June 2020 and is expected to be completed by 31 December 2020.

As at 30 June 2019, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 107.1%. The financial assumptions used to calculate the VBIs were:

Net investment returns 6.0% pa
Salary inflation 3.5% pa
Price inflation (CPI) 2.0% pa

Vision Super has advised that the estimated VBI at March 2020 was 102.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2019 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

9.3 Superannuation (cont'd)

Employer contributions

Regular contributions

On the basis of the results of the 2017 full actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2020, this rate was 9.5% of members' salaries (9.5% in 2018/2019). This rate is expected to increase in line with any increases in the SG contribution rate and reviewed as part of the 30 June 2020 triennial valuation.

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

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2019 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2019 and the last full actuarial investigation was conducted as at 30 June 2017.

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

	2019	2017
	\$'000	\$'000
A VBI surplus	151,300	69,800
A total service liability surplus	233,400	193,500
A discount accrued benefits surplus	256,700	228,800

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2019.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2019.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2019.

Council was notified of the 30 June 2019 VBI during August 2019 (2018: August 2018).

The 2020 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2020. It is anticipated that this actuarial investigation will be completed by 31 December 2020. The financial assumptions for the purposes of this investigation are:

	2020	2017
	per annum	per annum
Net investment returns	5.60%	6.50%
Salary information	2.50%	3.50%
	(first two years, 2.75% per annum thereafter)	
Price inflation (CPI)	2.00%	2.50%

10 Change in accounting policy

Council has adopted AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income of Not-for-Profit Entities, from 1 July 2019. This has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. Due to the transition methods chosen by Council in applying these standards, comparative information throughout these financial statements has not been restated to reflect the requirements of the new standards except in relation to contracts that were not complete at 1 July 2019. The transition impact of these are detailed below.

a) AASB 15 Revenue from Contracts with Customers - impact of adoption

AASB 15 Revenue from Contracts with Customers applies to revenue transactions where Council provides services or goods under contractual arrangements.

Council adopted AASB 15 Revenue from Contracts with Customers using the modified (cumulative catch up) method. Revenue for 2019 as reported under AASB 118 Revenue is not adjusted, because the new standard is only applied from the date of initial application.

AASB 15 Revenue from Contracts with Customers requires revenue from contracts with customers to be recognised as Council satisfies the performance obligations under the contract.

b) AASB 16 Leases

AASB 16 Leases requires right of use assets and related liabilities for all lease agreements to be recognised on the balance sheet. The Statement of Comprehensive Income is to separately recognise the amortisation of the right of use asset, and the finance costs relating to the lease. Council has elected to adopt the modified (cumulative catch up) method under the standard and as such has not adjusted 2019 disclosures. Refer to Note 5.8 Leases.

c) AASB 1058 Income of Not-for-Profit Entities

AASB 1058 Income of Not-for-Profit Entities applies to income received where no contract is in place. This includes statutory charges (such as rates) as well as most grant agreements.

Council adopted AASB 1058 Income of Not-for-Profit Entities using the modified (cumulative catch up) method. Income for 2019 is not adjusted, because the new standard is only applied from the date of initial application.

AASB 1058 Income of Not-for-Profit Entities requires income to be recognised as Council satisfies the performance obligations under the contract.

d) Transition impacts

The following table summarises the impact of transition to the new standards on retained earnings at 1 July 2019.

	2019 \$'000
Retained earnings at 30 June 2019	820,938
Adjustment - impact of AASB 15 Revenue from Contracts with Customers	(80)
Adjustment - impact of AASB 1058 Income of Not-for-Profit Entities	(2,550)
Retained earnings at 1 July 2019	<u>818,308</u>

Council adopted the practical expedient of deeming the lease asset to be equal in value to the lease liability at 1 July 2019. As such there was no impact on retained earnings on the adoption of AASB 16 Leases.

The following table summarises the impacts of transition to the new standards on Council's balance sheet for the year ending 30 June 2019.

	As reported 30 June 2019 \$'000	Adjustments \$'000	Post adoption 1 July 2019 \$'000
Assets			
Right-of-use assets	-	43	43
	-	43	43
Liabilities			
Unearned income - operating grants	-	80	80
Unearned income - capital grants	-	2,550	2,550
Lease liabilities - current	-	39	39
Lease liabilities - non-current	-	4	4
	-	2,673	2,673

Performance Statement

For the year ended 30 June 2020

Description of municipality

The City of Maroondah covers a land area of 61.4 square kilometres in Melbourne's outer east, 22 kilometres from the Central Business District (CBD). The area is a substantially developed peri-urban residential municipality, with an estimated population of 118,558 residents¹ and 46,324 households with an average of 2.56 people per household.²

The City of Maroondah includes the suburbs of Bayswater North, Croydon, Croydon Hills, Croydon North, Croydon South, Heathmont, Kilsyth South, Ringwood, Ringwood East, Ringwood North and Waranwood. The City also includes small sections of Kilsyth, Park Orchards, Vermont and Wonga Park. With little remaining land available for greenfield residential development, future population growth will be mainly stimulated by housing consolidation and medium density development.

Maroondah has the strategic advantage of being located at the north-eastern junction of the Eastern Freeway - EastLink corridor. There are two train lines and a large number of bus routes linking the City with other regions. Some areas have limited access to public transport and many residents are reliant on private vehicles. Our sustainable transport links continue to expand, with on-road cycling paths and shared paths on major trails, including the Mullum Mullum Creek Trail, the EastLink Trail, Taralla Creek Trail and the Dandenong Creek Trail.

Disclosure of COVID-19 impacts on the current reporting period

On 11 March 2020, the novel coronavirus (COVID-19) was declared a global pandemic by the World Health Organisation. COVID-19 had a significant impact on the operations of Council in the current reporting period ending 30 June 2020.

The effect on information contained within this performance statement because of the pandemic has been considered in commentary on material variations, and is reflected in results across several indicators contained within this report.

This Performance Statement reflects Council performance on indicators included in the Local Government Performance Reporting Framework. Please note that the source for some of the data included in this framework is derived from external sources such as the Local Government Community Satisfaction Survey, the Australian Bureau of Statistics and the Department of Health and Human Services.

¹ Estimated Residential Population, Australian Bureau of Statistics, 2019.

² Maroondah Population Forecasts, Id Consulting, 2019.

Sustainable Capacity Indicators

For the year ended 30 June 2020

Indicator / measure	Results				Material Variations
	2017	2018	2019	2020	
Population					
Expenses per head of municipal population	\$1,057	\$1,095	\$1,134	\$1,113	This indicator measures Council's total expenditure over the municipal population. This will fluctuate slightly year on year, however, with any slight shifts in both those areas.
<i>[Total expenses / Municipal population]</i>					
Infrastructure per head of municipal population	\$6,941	\$7,066	\$7,457	\$7,369	This indicator measures Council's total infrastructure value over the municipal population. This will fluctuate slightly year on year, however, with any slight shifts in both those areas.
<i>[Value of infrastructure / Municipal population]</i>					
Population density per length of road	238	244	246	248	This indicator measures Council's the municipal population compared to the kilometres of local roads.
<i>[Municipal population / Kilometres of local roads]</i>					
Own-source revenue					
Own-source revenue per head of municipal population	\$977	\$995	\$1,045	\$1,007	This indicator measures Council's own sourced revenue, so revenue it generates that on the most part, is not considered statutory, compared to the municipal population. With the implications of COVID-19, this has had an impact on Council own sourced revenue, hence the slight reduction.
<i>[Own-source revenue / Municipal population]</i>					

Indicator / measure	Results				Material Variations
	2017	2018	2019	2020	
Recurrent grants					
Recurrent grants per head of municipal population	\$126	\$102	\$95	\$68	Changes to Commonwealth Home Support Programme (CHSP) in Aged Care has been the main factor and contributor to the reduction in recurrent Grants amount for the year.
[Recurrent grants / Municipal population]					
Disadvantage					
Relative socio-economic disadvantage	9	9	9	9	No material variation.
[Index of Relative Socio-Economic Disadvantage by decile]					
Workforce turnover					
Percentage of staff turnover	5.8%	9.0%	13.0%	8.5%	This ratio is lower than the previous period, with last year's staff turnover higher as a result of retirements.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100					

Definitions

"adjusted underlying revenue" means total income other than:

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

"infrastructure" means non-current property, plant and equipment excluding land

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

"population" means the resident population estimated by council

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

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Service Performance Indicators

For the year ended 30 June 2020

Service / indicator / measure	Results				Material Variations
	2017	2018	2019	2020	
Aquatic facilities					
Utilisation					
Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	11.20	8.75	10.11	7.57	The municipality has three Council-owned and operated aquatic facilities. The 2019/20 period faced a number of challenges including; challenging weather, frequent closure over the summer period due to smoke haze, faecal incidents and sludge rain. Following the summer period venues were forced to shut down due to the COVID-19 pandemic. The combined impacts have led to a decrease in utilisation of aquatic facilities.
Animal management					
Health and safety					
The percentage of successful animal management prosecutions <i>[Number of successful animal management prosecutions / Total number of animal management prosecutions]</i>	-	-	-	100.00%	This measure captures the percentage of successful animal management prosecutions under the Domestic Animals Act 1994. This measure has changed to a percentage value instead of a numeric value.
Food safety					
Health and safety					
Critical and major non-compliance notifications <i>[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about a food premises] x100</i>	95.06%	100.0%	99.06%	100.00%	This indicator measures the percentage of critical and major non-compliance outcome notifications that are followed up by Council. Council aims to respond to 100% of these notifications.

Service / indicator / measure	Results				Material Variations
	2017	2018	2019	2020	
Governance					The Local Government Community Satisfaction survey is conducted by the Department of Environment, Land, Water and Planning on behalf of Council. A total of 400 local residents and ratepayers within the municipality over 18 years of age are selected at random to participate. The survey asks the respondent to rate the performance of Council in relation to its decision making. This particular satisfaction rating slightly decreased in 2019/20.
Satisfaction					
Satisfaction with council decisions	58	59	62	59	
<i>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</i>					
Libraries					This indicator highlights the percentage of the municipal population that are active library members. There was a slight decrease in active library members in 2019/20 compared with the previous financial year.
Participation					
Active library borrowers in municipality	14.87%	16.18%	16.26%	15.88%	
<i>[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100</i>					
Maternal and child health					This measure highlights the percentage of children enrolled who participate in the MCH service.
Participation					
Participation in the MCH service	78.13%	73.88%	78.11%	76.18%	
<i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>					
Participation					This measure captures the percentage of Aboriginal children enrolled who participate in the MCH service.
Participation in the MCH service by Aboriginal children	74.44%	69.90%	72.63%	76.24%	
<i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal</i>					

Service / indicator / measure	Results				Material Variations
	2017	2018	2019	2020	
<i>children enrolled in the MCH service] x100</i>					
Roads					
Satisfaction					The Local Government Community Satisfaction Survey is conducted by the Department of Environment, Land, Water and Planning on behalf of Council. A total of 400 local residents and ratepayers within the municipality over 18 years of age are selected at random to participate. The survey asks participants to rate the condition of local streets in your area on a scale from very good to very poor.
Satisfaction with sealed local roads	66	68	70	64	
<i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>					
Statutory Planning					
Decision making					If an applicant disagrees with the decision of Council in relation to a planning application, they have the opportunity to appeal the decision at the Victorian Civil and Administrative Tribunal (VCAT). This indicator measures the percentage of planning application decisions made by Council, appealed by an applicant and subject to review by VCAT that were not set aside (i.e. VCAT agreed with the decision of Council). The result for this indicator in 2019/20 has slightly increased compared to the previous financial year.
Council planning decisions upheld at VCAT	48.94%	90.41%	90.24%	92.59%	
<i>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</i>					
Waste Collection					
Waste diversion					
Kerbside collection waste diverted from landfill	54.94%	54.14%	53.66%	56.83%	This measure refers to the percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill. There was a slight decrease in the proportion of waste diverted from landfill in 2019/20.
<i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x 100</i>					

Definitions

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

"active library member" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"CALD" means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"HACC program" means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth

"HACC service" means home help, personal care or community respite provided under the HACC program

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

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

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

"population" means the resident population estimated by council

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.

Financial Performance Indicators

For the year ended 30 June 2020

Dimension / indicator / <i>measure</i>	Results				Forecasts				Material Variations
	2017	2018	2019	2020	2021	2022	2023	2024	
Efficiency									
Revenue level									
Average rate per property assessment									
[General rates and Municipal Charges / Number of property assessments]					\$1,567	\$1,591	\$1,616	\$1,659	This measure highlights the total general rates over the number of assessments in the municipality, to establish an average rate per property. When read in context with the "Expenses per property assessment" indicator, it can clearly be established that the expenses per property assessment is significantly higher than the average rate per property assessment. The result is also within the expected range.

	Results				Forecasts				
Dimension / indicator / measure	2017	2018	2019	2020	2021	2022	2023	2024	Material Variations
Expenditure level					<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>				

Dimension / indicator / measure	Results				Forecasts				Material Variations
	2017	2018	2019	2020	2021	2022	2023	2024	
									repayments, as a means to stimulate cash during the COVID19 crisis.
Unrestricted cash									
Unrestricted cash compared to current liabilities	-14.70%	2.45%	9.69%	14.08%	26.17%	32.69%	30.45%	25.27%	Mainly a result of a decrease in carry forward capital works, which allows for a greater level of unrestricted cash that is not designated specifically for capital works in 2020/21.
<i>[Unrestricted cash / Current liabilities] x100</i>									
Obligations									
Asset renewal and upgrade									
Asset renewal and upgrade compared to depreciation	-	-	-	131.48%	125.40%	162.90%	109.65%	118.29%	This is a new measure for the 2020 reporting period. Council for the 2020 reporting period, has achieved just above the expected target range for this new ratio. In future years, the percentage fluctuates, mainly influenced between the balance of new expenditure, compared to renewal/upgrade. However, the ratio is still well within the expected range.
<i>[Asset renewal and asset upgrade expenses / Asset depreciation] x100</i>									

	Results				Forecasts					
Dimension / indicator / measure	2017	2018	2019	2020	2021	2022	2023	2024	Material Variations	
Loans and borrowings										
Loans and borrowings compared to rates <i>[Interest bearing loans and borrowings / Rate revenue] x100</i>	25.86%	23.60%	20.77%	19.90%	17.56%	24.40%	20.93%	17.47%	This indicator measures total interest bearing liabilities compared to rate revenue. There is no material variation. Future years anticipated forecast increase with any potential further borrowings that may be undertaken to help ensure spending continues on critical infrastructure, as a result of lost revenue through the COVID19 period.	
Loans and borrowings										
Loans and borrowings repayments compared to rates <i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	2.79%	2.71%	2.56%	1.24%	2.53%	3.59%	3.45%	3.29%	Decreasing trend reflects that without additional borrowings, the principal loan amount continues to reduce year-on-year. Due to impact of COVID-19, Council deferred one of the bi-annual repayments with our ANZ Loan.	

Dimension / indicator / measure	Results				Forecasts				Material Variations
	2017	2018	2019	2020	2021	2022	2023	2024	
Indebtedness					The first year of new Accounting Standard implementation, in relation to income earning for both operating and capital grants, has led to higher than otherwise predicted non-current liability amounts. Council received large grant funding during the year that crosses multiple years prior to recognising the income. This will differ throughout the future forecasts, depending on any other grants that Council is anticipating on receiving that may increase unearned income.				
Non-current liabilities compared to own source revenue									
[Non-current liabilities / Own source revenue] x100									
Operating position					The impact of the COVID-19 pandemic on Council has been significant. Numbers reflect the decrease in user fees income and				
Adjusted underlying result									
Adjusted underlying surplus (or deficit)									
[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100									

Dimension / indicator / measure	Results				Forecasts				Material Variations
	2017	2018	2019	2020	2021	2022	2023	2024	
									partial decrease in the associated costs. With the implications of COVID19, at the time of establishing the budget, not anticipated to be as impactful during the 2020-21 period, this has seen an anticipated increase in this ratio for next year, as well as an anticipated asset sale impacting next year's result. All future years fall within what would be a more expected range.
Stability									
Rates concentration									
Rates compared to adjusted underlying revenue	62.82%	62.97%	63.09%	69.42%	65.09%	67.05%	66.60%	67.93%	The impact of the COVID-19 pandemic has resulted in reduced user fees income and rates reflects higher portion of income this year.
<i>[Rate revenue / Adjusted underlying revenue] x100</i>									
Rates effort									
Rates compared to property values	0.26%	0.26%	0.23%	0.26%	0.26%	0.26%	0.27%	0.27%	This ratio has not shifted significantly, and is consistent with other prior periods. As well as this, future periods also anticipate similar ratio results.
<i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>									

Definitions

"adjusted underlying revenue" means total income other than:

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

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

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

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

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

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

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

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

"population" means the resident population estimated by council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant" means a grant other than a non-recurrent grant

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

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

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Other Information

For the year ended 30 June 2020

Basis of preparation

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

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

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

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 27 July 2020 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

Certification of the Performance Statement

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

Antonio Rocca CA

Principal Accounting Officer

Dated: 17 August 2020

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

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

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

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

M Symon

Mayor

Dated: 17 August 2020

K Spears

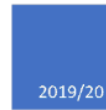
Councillor

Dated: 17 August 2020

S Kozlowski

Chief Executive Officer

Dated: 17 August 2020



Finance Final Report: Financial Year-End 2019/20 - Executive Summary

TONY ROCCA

Executive Summary:

As Council has been assessing the ramifications of COVID-19, Council continued to closely monitor its performance throughout the remaining months of the year.

In undertaking these assessments and analysis, Council adjusted forecasts throughout the remaining months of the year ensuring that expenditure was reduced wherever possible. However, with the significance of the impacts, it was considered prudent to review to full 2020/21 proposed budget and estimate the impacts of COVID-19 going into the new financial year. The budget was reviewed and eventually adopted on the 27 July 2020.

The impact of the COVID-19 outbreak on Council's financial position between March and June of 2020 has been a substantial one.

To help minimise the impact on Council as much as practically possible, the strategy implemented is as follows:

'To ensure that all changes made are made with keeping Council financially sustainable into the years to come and ensuring that Maroondah is ready to be running at full throttle as soon as restrictions are minimised and/or removed'.

To achieve this, all impacts of COVID-19 have been assessed and evaluated - to ensure they are well understood as much as possible and then all changes required to both support our Community, staff and council's financial sustainability have also been undertaken in a measured and considered approach.

2019/20 Income Statement:

Impact on Income

The impact on Council's various income streams has been quite significant. When comparing to forecast budget, it was **over \$9M**. However, when comparing to the adopted budget, there were some unexpected income streams that were obtained throughout the year. This has led to an improved income result of \$4M. This is mainly because of capital grants that were received throughout the year, equating to over \$8M.

The key areas of variance were as follows:

Income Stream	Variance to Budget \$'000	Comment
User Fees	(\$6,476)	The impact of the COVID-19 pandemic on Council has been profound. During the various stages of the pandemic, the required closure of leisure facilities including Karralyka, Aquanation, Aquahub, Ringwood Golf, Dorset Golf, The Rings and Maroondah Nets resulted in a loss of anticipated user fee income of \$6.3m.
Grants Capital	\$8,177	The favourable variance relates mainly to car park development (Heathmont \$4.1m, Croydon \$523k and Ringwood \$178k), HE Parker multisport complex \$1.3m, pavilion redevelopment (Silcock Sports \$197k, Springfield Sports \$34k, Ainslie Park \$62k and Jubilee Park Sports \$70k) and road signalisation works \$350k (Cnr Wonga Road & Tortice Drive North Ringwood).
Contributions - Monetary	\$941	The improved position in Contributions - monetary was largely due to Public Open Space funds \$617k and contributions for capital projects \$211k received greater than budget. Public Open Space funds have requirements on the way they can be spent.
Net Gain/(Loss) on Disposal	\$382	The net gain relates mainly to the sale of plant and fleet items, with results fluctuating based on the level of replacement activity during the period and the condition/nature of items sold.
Other Income	(\$173)	The unfavourable variance is due to lower than anticipated interest rates for investments held \$188k.

Impact on Expenditure

Knowing that 2019/20 was going to be severely impacted by the COVID19 pandemic, Council responded as quickly as possible to reduce expenditure in every area it could. Some of this involved:

- Not replacing roles as soon as they become vacant
- Having to have a portion of the workforce that was no longer getting paid, due to not having any work via forced venue closures
- Attempted to reduce contractor costs, where possible, for the remaining months of the year - reducing overall by \$800K

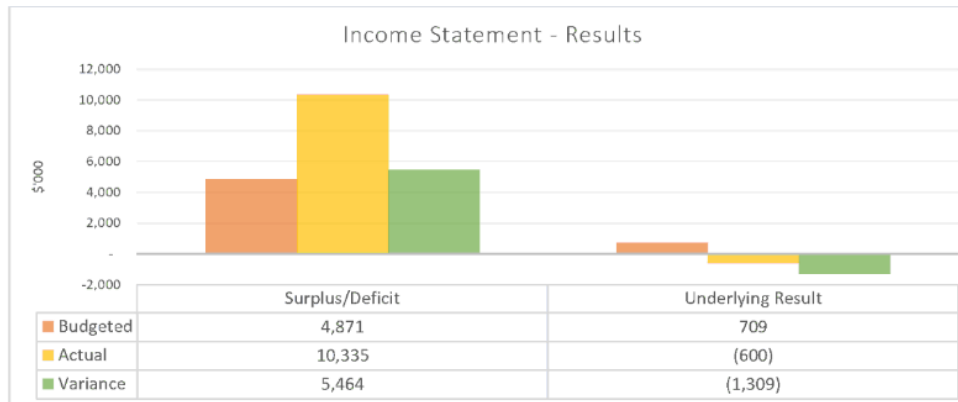
Some key areas of variance were as follows:

Expenditure	Variance to Budget \$'000	Comment
Employee Costs	\$2,967	The impact of the COVID-19 pandemic on Council has been profound. During the various stages of the pandemic, the required closure of leisure facilities including Karralyka, Aquanation, Aquahub, Ringwood Golf, Dorset Golf, The Rings and Maroondah Nets resulted in a reduction of anticipated employee costs of \$2.4m.
Depreciation	\$1,104	The favourable variance in depreciation in the current period relates to an adjustment of prior period accumulated depreciation balances upwards, as part of prior period adjustment related to Property, Infrastructure, Plant and Equipment. Refer to Note 6.1 in the accounts.
Amortisation - right of use assets	(\$324)	AASB 16 Leases requires right of use assets and related liabilities for all lease agreements to be recognised on the balance sheet. The Statement of Comprehensive Income is to separately recognise the amortisation of the right of use asset, and the finance costs relating to the lease, both of which had not been budgeted for.
Finance Costs - Leases	(\$35)	As above
Other Expenses	(\$2,888)	Other expenses are as expected however this category also includes expenses related to assets written off during the period of \$2.94m, which is subject to variation. Refer to Note 4.9.

This lost income across the board has been because of factors such as:

- Refunds of fees paid - i.e. Karralyka shows no longer going ahead
- Rental income waived - if was not paid for the last quarter for the year
- Suspension of gym/leisure memberships
- Fines no longer being made at same volumes, given current climate
- Estimated reductions in permit application fees
- Rate concessions - by way of interest not being charged, dishonour fees not being charged.

Below chart provides a bit of a comparison in relation to the Income Statement Outcomes, compared to Adopted Budget. COVID has had a significant impact on the underlying unrestricted result, due mainly to lost income in the user fee space:



Balance Sheet - Summary

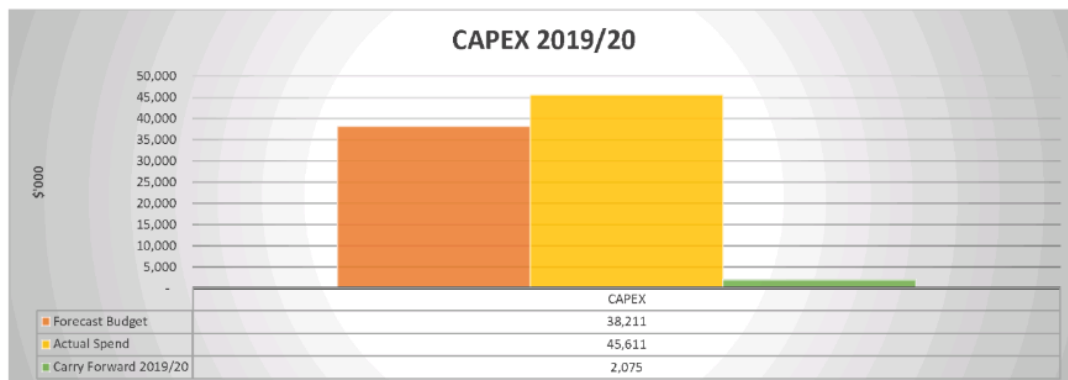
The balance sheet as at 30 June 2020, presents a position that indicates that Council still has quite a solid, liquid position, even post 3-4 months of COVID19 impacts. Some aspects however, are because of some sizeable grants that Council has received throughout the year - mainly the car park grants.

However, the below table provides some analytics on the balance sheet:

Asset/Liability	Note Reference	2020 \$'000	2019 \$'000	Variance \$'000	Comment
Assets					
Cash	5.1	47,256	16,049	31,207	This is mainly due to the cash we received in relation to the Federal Carpark projects (\$30M) and a reduction in other financial assets.
Trade and Other Receivables	5.1	21,441	11,680	9,761	Variance in relation to another \$10M that is owing in relation to carpark grants we have invoiced the State for.
Other Financial Assets	5.1	20,598	36,995	(16,397)	Balance between other financial assets and cash will differ year-on-year.
Non-Current Assets Held for Sale	6.3	6,799	-	6,700	In relation to property that Council is holding for sale as part of the REALM extension contract.
Property, Infrastructure, Plant and Equipment	6	1,788,458	1,842,087	(53,629)	Key drivers of this variance include: <ul style="list-style-type: none"> Adjustments from Prior periods \$35M additional assets \$3M and accumulated depreciation adjustment (\$38M) Negative revaluation - land was revalued during the year, with explanation in Note 6.1 Overall reduction of \$32M
Liabilities					
Unearned Income	5.3	30,876	-	30,876	Treatment under the new standard - has led to a different treatment of this income. Typically, in the past, would have been treated as income, when received, however, given the prescriptive nature of the income - it is treated as unearned, until it is spent on the specific purpose.
		10,780	-	10,780	
Interest-bearing liabilities	5.4	2,618	1,398	\$1,220	As a result of deferring one of the two principal repayments during the 2019/20 year, as a method of maintaining cash levels during COVID19.

CAPEX- Summary

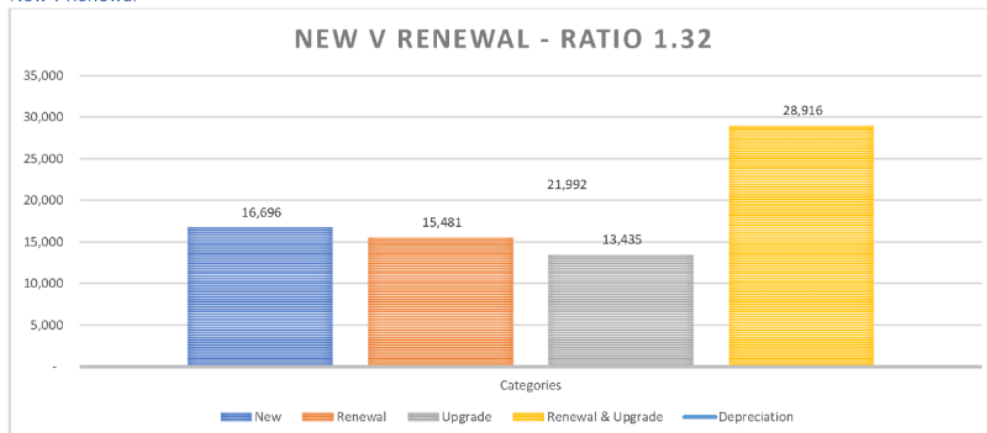
Although working through part of the year under COVID19 pressures, the CAPEX program would be considered quite a successful one. See below for summary table:



Some key reasons for material variations:

- Land purchase for the Heathmont Multi Level Car Park funded through a federal government grant budgeted in 2020/21.
- Funding for the Ringwood, Croydon and Heathmont multi-level carparks projects have been obtained in this financial year but budgeted in 2020/21. These projects are forward funded as works have started ahead of schedule. The Realm extension is progressing ahead of schedule. The HE Parker Sports Pavilion, the Ringwood golf shed and several sportsfield lighting projects are funded from funds carried forward from 2018/19. Building Renewal works such as the Operations Centre upgrade and the Aquahub pool renewal are being forward funded from 2020/21.
- HE Parker Sports Pavilion development had \$1.8m of expenditure this year that was budgeted for in 18/19. Expenditures on Realm Extension \$4.6m and Operations Centre \$1.5m were originally budgeted for in 20/21 but were brought forward to the current period.

New v Renewal



The 2020/21 Financial Year and Beyond:

It could reasonable assumed that, the impacts of COVID-19 in the 2020/21 financial year, will be quite similar, to those that will occur in the current financial year. Council has worked on an a six-month assumption, taking us through until 30 September 2020 - the impacts will be another net \$5M in 2020/21 or more, depending how quickly Council is able to respond upon restrictions being removed, economic downturn and overall consumer confidence. With that in mind, and a similar lens being applied to the first quarter of 2020/21 - budgets were reviewed for 2020/21 and adopted accordingly.

To absorb the impacts that Council will face in the 2020/21 period, similar considerations have been applied to:

- CAPEX Program Years 3 - 10 of the Program;
- Rate increase maintained at the rate cap level. Any considerations made towards hardship circumstances - are generally being made on a case-by-case basis;
- Service deliverables reviewed into the future;
- A \$500K relief and recovery amount has been built into the 2020/21 Adopted Budget;
- Ensure all revenue generating streams are ready to fire - as soon as openings are permitted. This means, we must be able to absorb some pain - to have the resource ready to go, upon this eventuating; and
- Additionally, it may be the ultimate time to consider borrowings - to help fund/facilitate planned projects of the future (i.e. Karralyka, CCP) keeping in mind - revenue raising investments should always be the priority of any future borrowing.

With the adoption of the 2020/21 - the driver will still be, financial sustainability into the future, as well as targeting a surplus for the 2020/21 period. With that, it will also be to ensure all projects into the next 10 years are appropriately funded, without over stretching commitments and ensuring renewal spend is maintained during a time of uncertainty is extremely important.

Audit Committee - Questions and Responses - 12 August 2020

No	Question	Response
1	Does everything balance and are auditors satisfied that this is so?	Yes, information is being sent to VAGO.
2	Was all work against the new accounting standards (eg leases) completed satisfactorily and to the auditors requirements?	From an officer point of view, yes, and I hope the same would be the case from an auditor perspective. It has been something that Maroondah focused on quite early, as well as implemented Policy Positions on the new standards.
3	Pls provide some comment on the car park capital program. Was unaware how extensive this was? Can see from notes it's b/f. Can capex be maintained at this level?	Carparks are Federally funded in fully. Maroondah was successful in obtaining \$60M in grant funding, recently increased to \$63M - to fund four carpark projects in the municipality as a means to increase level of free parking available to the public.
4	Have the brought forward capex projects led to increased local employment? Any risk of increasing community expectations that can't be maintained?	There is an extensive level of CAPEX projects within the program, which are grant funded. Currently, the program would meet need and expectation. However, given the full impact of COVID19 is not know, it is something that we will continually monitor and have to assess, especially future years.
5	Were there any community concerns about maintaining the rate level at +2% going forward? Any risk with this being maintained?	Difficult to comment on - however, if the budget submissions are anything to measure by - Council only received one budget submission that touched on it. However, it was well maintained as an organisation, that 2% needs to be maintained in order to help ensure financial sustainability into the future and manage hardship on case-by-case basis.
6	Council appetite for increased borrowing to fund capex given relatively low ratio of existing borrowings on the B/S?	Something that has been discussed, but more of a consideration for 2021/22 onwards.
7	P23 in note 1.2: Var ref 8: word missing on last line	Will amend.
8	P25 in commentary on allocations note: perhaps change Victoria Grants Commission to Commonwealth Financial Assistance Grants.	Will amend - we need to speak to LGV and have the model accounts changed as well.

No	Question	Response
9	P26 note 3: did all rates and charges comply with cap requirements? Auditors satisfied?	Again, from an officer perspective, yes. It is something we need to declare, with workings to the Essential Services Commission.
10	P28 note 3.4(c): nature of the grants received during the financial year but remained unspent at balance date - \$28.4m?	Mostly, nearly all in relation to the carparks.
11	P28 note 3.7: has appropriate allowance been made in forward budget for decreased income from investments? Impact?	Yes, in the 2020/21 budget, have anticipated a drop in income from investments. Drop of \$200K approximately, and nearly \$400K from 2 years ago.
12	P29 note 4.2: why no home care contract payment?	This is Council no longer providing HAC Services in 2019/20 nor into the future.
13	P31 note 5.1: other debtors has increased by over 200%. Why?	Again, carparks funding that was invoiced at year end however, not all received. Being followed up currently.
14	P33 note 5.3(c): why no grants in advance in 2019?	This was the impact of the new standard - previously, grants received in the year, were mostly treated as income within the year they were received. The new standard has allowed for a more strategic way of mitigating those grants and recognising the income when we intend to spend - or based on the commitment itself.
15	P35 note 5.8 Leases: the note is extensive. Is it expected that it will be only for this, the transition year?	Potentially - from an officer perspective, can see that note staying extensive for a couple of years. Given Councils are still playing a bit of catch-up in implementing the new standard, especially the lease one.
16	P38 note 6.1: I can see that the SoChanges in Equity reconciles to the B/S and that the sub notes to note 6.1 reconcile but am having trouble reconciling note 6.1 to SoE. What am I mis-understanding?	As discussed, walked through the items in which those statements balance to - from note 6.1 and which numbers relate back to SOCE Statement.
17	P51 note 9.1: does this also reconcile to the B/S? Maybe I'm misunderstanding?	Also, as walked through over the phone, this note on page 51 of the pack, it is the balance of the asset reval reserve, that balances with the SoCE for 2020, adding other reserves balance to get the total of \$1,008,247

No	Question	Response
18	P53 note 9.3: "Council was notified of the 30 June 2019 VBI during August 2019 (2018: August 2018)" – this doesn't seem to be up-to-date?	Will be updated once we know the relevant figure.
19	P64 Efficiency: Revenue level – is this a changed indicator and therefore no prior history? Also "assessment measure, E2, it can clearly be...". No indication of a label E2	Yes, this is newly introduced. The reference to E2 is in the spreadsheet, we will update this.
20	P65 Expenditure level: Expenses per property – "This is a good indicator to compare with E4." E4 is not labelled anywhere I can see.	As per the E2 reference, we will need to update.
21	P66 Obligations: again no prior history? Changed measure?	Correct, no prior comparisons, due to it being a new measure.
22	Grants down \$16m resulting in surplus down \$15m	As discussed, yes and no. It is more of a coincidence. If you compare the Income and expenditure to budget on page 20 of the pack, you can see that Council was not relying on the same level of grant income. The bigger impact has been in User Fees.
23	Unearned income in bal sheet up \$42m	All, mostly related to carpark grants - that we have received in 2019/20. All with a prescribed level of requirements, hence under the new standard, the dollars being treated in this way, as opposed to straight up earned income.
24	Both due to new accounting standard	Yes, both under the new standard have changed the way it is treated - hence how they present.
25	Cash and debtors up \$42m relating to car park grants	This is combo of cash recognising the level of dollars we have received for parking grants (pre-paid - treated as unearned). Debtors up as well, as there was some carpark dollars we have invoiced, however, not yet paid to Council.
26	Equity Statement shows:	As per below
27	a. Assets not previously identified \$3m plus \$6m in 2019. How do we know that asset register is now accurate and complete?	As discussed, indicator here is, we expect this to fall/drop over time. Something that really is a sector wide matter that we monitor closely.

No	Question	Response
28	b. Depreciation adjustments of \$38m in spreadsheets. Can we discuss system improvements to ensure this is not recurring	A historic depreciation calc error, that has spanned over a number of years. This is the first year we have migrated to a system - in doing so, the error was identified and reported. Not material error in the prior year, but accumulation over a number of years, hence leading to prior period adjustment. With the migration to a system, should see Council reducing the risk of error in this space going forward.
29	Note 4.9 page 30 assets written off \$3m	Mainly consists of: Roads - \$1.04M - replacement Drainage - \$1.28M - replacement Non-Capital write off from Program - \$225K Others is minimal components of IT, furniture, etc
30	Note 6.3 Assets for resale – will this occur in next 12 months?	Yes, this is related as part of the settlement of the new REALM extension. This will take place over the coming month.

Council Plan 2017-2021

Priority Actions Progress Report



Progress report on priority actions (YEAR 3 : Q4 2019-20)

As at 30 June 2020

Introduction

The Council Plan 2017-2021 is Maroondah City Council's key medium-term strategic document that sets key directions and priority actions to work towards the long-term community vision outlined in *Maroondah 2040: Our future together*.

The Council Plan plays a vital role in shaping Maroondah's future over a four year period. It identifies both challenges and opportunities for our community at local and regional level within the context of the community's long term Maroondah 2040 vision. It also forms the basis for Council to make decisions regarding resources and priorities in response to community needs and aspirations.

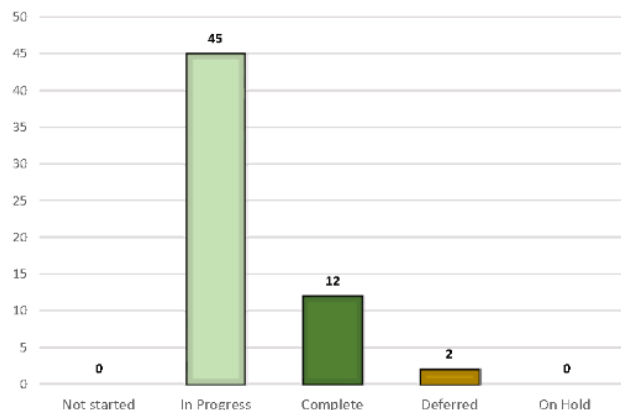
Each year, Council presents to the community an updated set of key directions and priority actions for implementing the four-year Council Plan. This helps to ensure that the Plan continues to be aligned with *Maroondah 2040: Our future together*, the community's long-term vision, and is responsive to community needs and expectations.

The Council Plan is implemented through a service delivery planning process, and outcomes are measured and reported regularly. This report identifies Council's progress in relation to the Council Plan Priority Actions for the 2019/20 financial year. Some actions span multiple years as identified in the Council Plan 2017-2021. Progress is identified as at **30 June 2020**.

The following status icons assist interpreting the progress in implementing the actions.:

- 😊 Priority action is currently on track and/or progressing as expected.
- 😞 Priority action is at risk of not being on track.
- 🛑 Priority action is currently not on track and/or not progressing as expected
- ✅ Priority action has been achieved
- ➡ Priority action has been deferred to another year

Summary of progress



	Overall	Corporate Services	Development & Amenity	Executive Office	Operations, Assets & Leisure	Strategy & Community
Not started	0	0	0	0	0	0
In Progress	45	5	12	2	11	15
Complete	12	2	2	0	2	6
Deferred	2	0	1	0	1	0
On Hold	0	0	0	0	0	0
Total	59	7	15	2	14	21

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
A safe, healthy and active community	1	Amend planning controls relating to alcohol density through participation in the South east Melbourne Councils Alliance (SEMCA) alcohol density project	In late June 2019, the Minister for Planning rejected the exhibition of the proposed group planning scheme amendment (GC88) to introduce a packaged liquor policy into the Maroondah Planning Scheme. This amendment was intended to provide participating Councils with planning tools to effectively manage applications for sale of packaged liquor, particularly in areas of high supply. In rejecting the proposal, the Minister commented that the planning scheme is not placed to respond to social impacts on alcohol consumption and alcohol related harm.	Complete	✓	2019-20	Strategy & Community	Integrated Planning	Grant Meyer
	2	Complete the \$3.5m Silcock Sporting Pavilion redevelopment in Croydon	The redevelopment of the Silcock Sporting Pavilion in Croydon is currently in the construction phase and is expected for completion in early 2021.	In Progress	😊	2020-21	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	3	Complete the \$4.25m redevelopment of the HE Parker Sporting Pavilion	The redevelopment of the HE Parker Sporting Pavilion was completed in April 2020.	Complete	✓	2019-20	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	4	Complete the \$5m Springfield Sporting Pavilion redevelopment (subject to funding)	Detailed design for the redevelopment of the Springfield Sporting Pavilion has commenced and construction is expected to commence in 2020/21.	In Progress	😊	2020-21	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	5	Complete the Jubilee Sporting Precinct redevelopment	Design for the redevelopment of the Jubilee Sporting Precinct has commenced and construction will commence in 2020/21.	In Progress	😊	2020-21	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	6	Undertake sports field reconstruction works at Quambee Reserve No 1 oval in Ringwood North	Reconstruction works for the sports field at Quambee Reserve No 1 oval in Ringwood North, including the installation of drains, gravel, irrigation and sand works have now been completed.	Complete	✓	2019-20	Operations Infrastructure & Leisure	Leisure	Tim Cocks
	7	Implement the changes that result from the reform of the Environment Protection Act	On 23 April 2020, the Victorian Government postponed the implementation of the <i>Environment Protection Amendment Act 2018</i> . It is now intended to commence on 1 July 2021. Until then the Environmental Protection Agency will continue to regulate under the Environment Protection Act 1970, including all existing subordinate legislation.	Deferred	➡	2020/21	Development & Amenities	Health Local Laws & Emergency Management	Kirsten Jenkins
	8	Complete the \$3.25m Proclamation Park Sporting Pavilion redevelopment	Design has commenced for the Proclamation Park Sporting Pavilion redevelopment. Construction is scheduled to commence in late 2020.	In Progress	😊	2020-21	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	9	Undertake a review and develop a Physical Activity Strategy 2020-2024	This review was scheduled to be undertaken from January to July 2020. The review of the Strategy has been placed on hold due to COVID-19 and will be reassessed in 2020/21.	Deferred	➡	2020-21	Operations Infrastructure & Leisure	Leisure	Tim Cocks
	10	Develop a new Municipal Emergency Management Plan considering changes to legislation and outcomes of Local Government Victoria's Councils and Emergencies project	The audit of the new Municipal Emergency Management Plan was completed on 12 March 2020. Council is currently awaiting the official certificate, however feedback received to date has been overwhelmingly positive.	Complete	✓	2019-20	Development & Amenities	Health Local Laws & Emergency Management	Kirsten Jenkins
	11	Complete the Dorset Recreation Reserve Redevelopment (subject to funding)	An enhancement plan is currently being developed for Dorset Recreation Reserve, including redevelopment of the existing pavilion.	In Progress	😊	2022-23	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	12	Work with partners of Together for Equality and Respect (TFER): A Strategy to Prevent Violence Against Women in Melbourne East to prevent violence against women in Maroondah, including participation in the "16 days of activism" campaign	In March 2020, Council delivered a Women's Safety Online event at Realm involving a presentation from the Office of the eSafety Commissioner. Council also participated in the 16 Days of Activism campaign during November 2019. The campaign involved the placement of seven billboards in prominent locations around Maroondah with messages relating to violence against women and family violence.	In Progress	😊	2020-21	Strategy & Community	Integrated Planning	Grant Meyer

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
A safe, healthy and active community	13	Commence development of second Youth Strategy Action Plan 2019-2021	The consultation stage for the second Youth Strategy has been completed and the development of the Action Plan is currently in progress. Given the changing landscape due to the COVID-19 pandemic, a key element of the Action Plan will include the adaptation of services to meet the emerging and future wellbeing needs of young people from the impacts of the virus. The Action Plan will be completed by December 2020.	In Progress	😊	2020-21	Strategy & Community	Community Services	Debra Styles
	14	Continue to develop Regional Service Partnerships such as procurement efficiencies, library services and advocacy	The Eastern Regional Group of Councils has sought to progress a range of joint advocacy initiatives on regional priorities. Some of these have included integrated planning for the built environment, regional collaboration on social issues, consideration of shared services and targeted joint procurement activities.	In Progress	😊	2020-21	Strategy & Community	Integrated Planning	Grant Meyer
A prosperous and learning community	15	Work in partnership to implement the Bayswater / Bayswater North Industrial precinct strategy to assist local businesses and promote investment attraction	The Bayswater/Bayswater North Industrial Precinct Strategy is a partnership with Knox and Yarra Ranges councils to develop an overarching strategic framework for the revitalisation of the Bayswater Business Precinct (BBP). The three Councils are working with key stakeholders, including local businesses, to attract future investment, maximise business performance and generate employment growth for the region. The partnership has implemented a Business to Business (B2B) social platform. <i>BBP Connect</i> was launched in March 2020, with a complimentary <i>BBP Jobs</i> platform launched in June 2020 to connect local talent, local business and training and education providers. The project, via Regional Development Australia (RDA), has successfully gained funding to work in partnership with the State Government to develop a transformation strategy (due late 2020) and a subsequent movement and place strategy. The design for the widening of Canterbury Road as Victoria's principle freight network is progressing, with the State Government taking lead. Elements of the project have been impacted by the COVID-19 pandemic, with the project increasing contact with BBP businesses and other stakeholders to identify ways of assisting local industries.	In Progress	😊	2024-25	Strategy & Community	Business & Development	Chris Zidak
	16	Develop, promote and expand the BizHub Co-Working Space	The BizHub Cowork Space is located within Realm and provides a flexible working space for local businesses on a permanent or a casual basis. Members have been surveyed to gain insights in improving the services which include mentoring, workshops and business support. Following COVID-19 restrictions, an online platform <i>Slack</i> was introduced as a means of keeping the coworkers connected with each other and the BizHub team. The BizHub team continues to maintain contact with the coworkers and will facilitate the transition back into the space when conditions permit.	In Progress	😊	2024-25	Strategy & Community	Business & Development	Chris Zidak
	17	Plan and implement carparking improvements in the Ringwood Metropolitan Activity Centre and the Croydon Activity Centre	The review of the Ringwood Metropolitan Activity Centre (RMAC) and Croydon Major Activity Centre (CMAC) parking strategies is complete and internal consultation is now underway. Timing for the external consultation has been impacted on by COVID-19 and will now be completed following the 2020 Council election. Council has successfully advocated for Federal funding for the construction of multi-deck carparks in RMAC and CMAC, which have now entered the design phase.	In Progress	😊	2023-24	Development & Amenity	Engineering & Building Services	Andrew Taylor

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
A prosperous and learning community	18	Work in partnership to facilitate appropriate development within the Ringwood Metropolitan Activity Centre and Croydon Major Activity Centre	The ongoing partnership between Council, businesses and the community within Maroondah's higher order activity centres is creating an engaging, community focused program which positions Ringwood Metropolitan Activity Centre (RMAC) and Croydon Major Activity Centre (CMAC) as two of Melbourne's premier urban destinations. Improvements to the amenity of Maroondah Highway have continued through graffiti removal, an innovative public art program and a partnership approach between Council and property owners in RMAC. Work also commenced on the development of an upgraded Maroondah Highway Boulevard and a masterplan for the future development of Staley Gardens.	In Progress	😊	2024-25	Strategy & Community	Business & Development	Chris Zidak
	19	Undertake a strategic review of shopping centres in Maroondah and develop a Community Shopping Centre Strategy	Work continued throughout the year on a strategic review of Maroondah's neighbourhood and local shopping centres. Boundaries were mapped for 31 centres and a comprehensive audit of above ground infrastructure was undertaken in December 2019 and January 2020. While completion of the Strategic Shopping Centres Review has been delayed due to the impact of COVID-19, recommendations have been made on infrastructure renewal in a number of local centres in 2019/2020. Funding has been obtained from the Victorian Government to deliver a variety of works to support the activation of the Eastfield Shopping Centre in Croydon South and the Victorian Government pilot for 20 minute neighbourhoods.	In Progress	😊	2024-25	Strategy & Community	Business & Development	Chris Zidak
	20	Implement the Small Business Victoria Food Act reforms	Council is participating in updates and consultation opportunities with the Department of Health and Human (DHHS) regarding Food Act reforms. This work is complimentary to the Better Approvals Project. This project, delivered in partnership with Small Business Victoria, identified improvements to Council's small business permit process across statutory planning, health, building and local laws. These changes will be implemented in the third quarter of 2020/21 and will include a customer centric design, the introduction of a small business concierge, improved communication and information on the permit process.	In Progress	😊	2020-21	Development & Amenity	Health Local Laws & Emergency Management	Kirsten Jenkins
	21	As part of the Croydon Community Precinct development, plan and deliver the Croydon library integrated Customer Service Project	Integration of Customer Service within the Croydon Library occurred in November 2019 and will serve as a working model in preparation for the new hub within the Croydon Community Wellbeing Precinct into the future.	In Progress	😊	2024-25	Corporate Services	Revenue Property & Customer Service	Dale Muir
A vibrant and culturally rich community	22	Commence development of an Arts and Cultural Development Strategy 2019-2023	A review of the Arts and Cultural Development Strategy 2014-2018 was undertaken in 2018 and the timeframe for the next Strategy was adjusted to the 2020-2025 period. The strategy was endorsed by Council in March 2020 but the launch of the new strategy has been delayed due to COVID-19 restrictions.	Complete	✓	2019-20	Strategy & Community	Community Services	Debra Styles
	23	Establish a new Arts Advisory Committee and implement new public art across Maroondah in accordance with Council's Public Art Policy	The Maroondah Arts Advisory Committee comprises three Councillors and seven industry representatives. Established in May 2018, the Committee meets quarterly has recently contributed to the development of the Maroondah Arts and Cultural Development Strategy 2020-2025; directions for new Public Art commissions; and ideas for the growth and display of Council's Art Collection.	Complete	✓	2020-21	Strategy & Community	Community Services	Debra Styles
	24	Complete the \$15m Karralyka Centre redevelopment	Design has commenced for the \$15m Karralyka redevelopment. It is anticipated that construction will commence in 2022/23.	In Progress	😊	2022-23	Operations Infrastructure & Leisure	Assets	Steve McIntosh

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
A vibrant and culturally rich community	25	Further develop the programming and profile of the Ringwood Arts Precinct	The Ringwood Arts Precinct consists of a network of indoor and outdoor formal and informal facilities and sites. Current areas of focus include a guided Urban Art Tour including indoor and outdoor street art and public art works commissioned by QIC and Council. The tour has been developed in partnership with Eastland with first tours undertaken in December 2019. Other sites for arts development have included identified locations along Maroondah Highway in Ringwood, the first of which received public art treatment to address amenity and graffiti issues (Minna Leunig's painted mural 'The Anthropocene').	In Progress	😊	2020-21	Strategy & Community	Community Services	Debra Styles
A clean, green and sustainable community	26	Finalise the Maroondah Vegetation Review and prepare planning controls for inclusion in the Maroondah Planning Scheme	Council adopted the Maroondah Vegetation Strategy on 16 March 2020. Implementation of the actions within the Strategy, including background work to support the revised planning controls, is now underway.	Complete	✓	2019-20	Strategy & Community	Integrated Planning	Grant Meyer
	27	Work in partnership to undertake renewal works on the Mullum Mullum and Dandenong Creek shared trail	The renewal of Dandenong Creek shared trail from Colchester Road to Dorset Road was completed in April 2020. The Mullum Mullum Creek shared trail renewal project has been impacted by COVID-19 and deferred until 2020/21. Funding has been allocated to complete design of the Mullum Mullum Creek shared trail as well as construction of Stage 1 of the renewal works between Oban Road and Kalinda Road.	In Progress	😊	2020-21	Development & Amenity	Engineering & Building Services	Andrew Taylor
	28	Introduce an environmentally sustainable development policy into the Maroondah Planning Scheme	A draft Environmentally Sustainable Development Policy is currently being prepared with the intention of seeking authorisation from Minister for Planning for public exhibition in August 2020.	In Progress	😊	2020-21	Strategy & Community	Integrated Planning	Grant Meyer
	29	Tender and implement contracts for waste collection, landfill and the receipt and sorting of recyclables to meet community need and expectations across all waste streams as identified in the Waste Management Strategy 2019-2029	The early stages of consultation for the Waste Management Strategy has been completed and research is being undertaken which will inform the Action Plan. New contracts for waste collection, landfill and the receipt and sorting of recyclables are being researched. Current contractual arrangements have been extended by twelve months as a result of the coronavirus (COVID-19) pandemic. With the Victorian Government's new Circular Economy Policy having been released, officers are now ensuring that the Strategy and contracts align with the directions of this policy. This will be presented to Corporate Management Team by end of July 2020 for preliminary discussions.	In Progress	😊	2021-22	Corporate Services	Finance & Governance	Tony Rocca
An accessible and connected community	30	Advocate to the Commonwealth and Victorian Government for provision of new and upgraded major transportation infrastructure in Maroondah; including freeway connections, upgrade to arterial roads and intersections and major public transport enhancements	Council has continued its advocacy campaign to State and Federal Members and Ministers for a range of key priority transportation projects. This is an ongoing activity of Council so the due date has been shifted to the next financial year in order to reflect this.	In Progress	😊	2020-21	Executive Office	Communications & Engagement	Sherryn Dunshea

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
An accessible and connected community	31	Accelerate Council's footpath construction program	Council has continued the implementation of its footpath construction program to provide improved pedestrian safety. The 2019/20 footpath construction program comprises of the following: Armstrong Road in Heathmont (shared path on west side of road); Barkly Street in Ringwood (between New Street and Maidstone Street); Macey Grove in Ringwood North (on both sides of the road); Rosebank Ave in Ringwood North (on both sides of the road, i.e. Warrandyte Road to Through Street and Warrandyte Road to Macey Grove); Terrigal Close in Ringwood North (on both sides, i.e. Oban Road to Lockhart Road and Oban Road to end of court bowl); Marwarra Street in Ringwood East; Illoura Avenue in Ringwood East in conjunction with flood mitigation works (between Tweed Street and Alexandra Road); and Windsor Road in Croydon (between Hewish Road and Lacey Street). The total value of works completed was \$789,000 and the total length of footpath constructed was 3.49kms.	In Progress	😊	2021-22	Development & Amenity	Engineering & Building Services	Andrew Taylor
	32	Implement the Maroondah Carparking Framework action plan	The Maroondah Parking Framework and Action Plan was adopted by Council in March 2019. A review of the Ringwood and Croydon parking strategies and the Ringwood Metropolitan Activity Centre Parking Permit Policy is underway and expected to be completed 2020/21. A parking guideline resource has been developed and is available on Council's website. Other framework actions are expected to be implemented within 2020/21. The Ringwood and Croydon Parking Strategy preliminary review is complete with internal consultation currently underway. The timing for the external consultation has been impacted by COVID-19 and is now scheduled to be completed after the October 2020 Local Government Council election.	In Progress	😊	2022-23	Development & Amenity	Engineering & Building Services	Andrew Taylor
	33	Undertake the renewal of New Street in Ringwood, including flood mitigation works, between Maroondah Highway and Sylvia Grove	Project consultation on the New Street renewal and flood mitigation works is complete. Design is progressing but has been delayed by three months due to complexity of design issues associated with the drainage component, and the substantial increase to the extent of road renewal works required. The overall project timing has been impacted by COVID-19, with construction works now expected to commence in 2020/21.	In Progress	😊	2021/22	Development & Amenity	Engineering & Building Services	Andrew Taylor
An attractive, thriving and well built community	34	Undertake a municipal wide review of Council's neighbourhood character and heritage controls	The Neighbourhood Character Study will be reported to Council in August 2020. Heritage controls for the Jubilee Park Precinct and 3-5 Wonga Road are with the Minister for Planning for final approval. The Municipal Heritage Study Stage 2 list of properties that meet the Heritage Council criteria for heritage protection has been completed.	Complete	✓	2019-20	Strategy & Community	Integrated Planning	Grant Meyer
	35	Complete the Lincoln Road upgrade, east of Dorset Road, Croydon	The first stage of the upgrade of Lincoln Road in Croydon (between Hull Road and Dornoch Court) has been completed. The works included reconstruction and widening of the road, kerb and channel, drainage upgrades, bicycle lanes, installation of street lighting and improvements to the service roads. The second stage of the Lincoln Road upgrade works (from Dornoch Court to Dorset Road), commenced in February 2020 and is expected to be completed in August 2020. The works will include reconstruction and widening of the road, kerb and channel, drainage upgrades, bicycle lanes, installation of street lighting, pedestrian operated signals at Mount View Parade and improvements to the service roads.	In Progress	😊	2020/21	Development & Amenity	Engineering & Building Services	Andrew Taylor

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
An attractive, thriving and well built community	36	Work in partnership to implement the Greening the Greyfields Project to facilitate a sustainable approach to urban redevelopment in identified residential precincts	Council has received authorisation from State Government to exhibit two Greening the Greyfields planning scheme amendments and this is anticipated to occur in early 2021.	In Progress	😊	2021-22	Strategy & Community	Integrated Planning	Grant Meyer
	37	Develop and implement the Flood Mapping Communications Plan	A Flood Mapping Communications Plan is in development, however the project timing has been impacted by COVID-19. It is expected that the plan will be further developed in 2020/21 following the Council election in October 2020. Information on Council's emergency response during flood events, including properties subject to flooding, is available on Council's Website (Municipal Emergency Management Plan page) through a link to the Victorian State Emergency Service (SES) website (Maroondah / SES Local Flood Guide).	In Progress	😊	2020-21	Development & Amenity	Engineering & Building Services	Andrew Taylor
	38	Develop and commence implementation of priority open space and public realm enhancement plans	Enhancement Plans are currently being developed for Eastfield Park, Dorset Recreation Reserve and Ainslie Park Reserve.	In Progress	😊	2020-21	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	39	Implement the new Ringwood Activity Centre Masterplan into planning processes	Public exhibition of the Planning Scheme Amendment (C130) has been completed. A Planning Panel is scheduled for July 2020 where submissions will be considered. It is anticipated the Panel's report will be received by Council in September 2020.	In Progress	😊	2020-21	Strategy & Community	Integrated Planning	Grant Meyer
	40	Continue the upgrade of drainage including flood mitigation works in the Scenic Avenue catchment in Ringwood East	Work has continued on the Scenic Avenue catchment area in Ringwood East. This project has been undertaken in stages due to the complexity of the works. The works involve the upgrade of Council's easement drainage infrastructure through the rear of properties to provide 100-year flood protection. Design of the next stage of the Scenic Avenue upgrade was completed in 2019/20, with construction rescheduled for 2021/22 due to COVID-19 budget implications.	In Progress	😊	2021-22	Development & Amenity	Engineering & Building Services	Andrew Taylor
	41	Work in partnership to develop flood mitigation solutions for the central Croydon area	Development of flood mitigation solutions for the Croydon Central drainage catchment area is continuing. A flood mitigation works prioritisation framework and program of works for 2020/21 is currently in development. Timing of the works will be subject to COVID-19 budget implications, with the majority of works anticipated to be rescheduled from 2020/21 to 2021/22.	In Progress	😊	2021-22	Development & Amenity	Engineering & Building Services	Andrew Taylor
	42	Accelerate Council's drainage improvement program	During 2019/20, Council has continued the implementation of its drainage improvement program. With a value of \$2.56 million, a range of works are to be delivered, including drainage improvement works in Hender Street in Ringwood East; easement drainage construction in Todd Court in Croydon; easement drainage upgrades in Vine Street in Ringwood; Stage 1 flood mitigation construction works in the Acacia Catchment in Ringwood; flood mitigation works design in New Street in Ringwood; and implementation of a drainage relining program. The drainage program for 2020/21 is currently being developed.	In Progress	😊	2020-21	Development & Amenity	Engineering & Building Services	Andrew Taylor
	43	Commence preparation of a new Croydon Structure Plan	Background research into the issues affecting Croydon Major Activity Centre (CMAC) is well underway with a range of technical studies nearing completion. Detailed community engagement will occur from early 2021.	In Progress	😊	2024-25	Strategy & Community	Integrated Planning	Grant Meyer

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
An attractive, thriving and well built community	44	Commence the Croydon Community Precinct development (subject to funding)	A draft masterplan for the Croydon Community Wellbeing Precinct has been presented to the community for consultation. Comments are being collated in order to facilitate a revised draft masterplan to incorporate community feedback.	In Progress	😊	2021-22	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	45	Work in partnership to implement the Tarralla Creek Connects project	Council is working in partnership with Melbourne Water, Yarra Valley Water and the Department of Environment, Land, Water and Planning (DELWP) on the project design and construction of the Tarralla Creek Connects project. Staging and timing of the project construction is being determined based on available funding. Design development, in partnership with Melbourne Water, is progressing with the first stage of construction expected in 2020/21. The project scope has been expanded to include a recently funded stormwater harvesting element.	In Progress	😊	2021-22	Development & Amenity	Engineering & Building Services	Andrew Taylor
An inclusive and diverse community	46	Continue implementation of the Corporate Volunteering Program that recruits, promotes and manage volunteers who support the provision of services and community activities	Council's corporate volunteering program has been implemented and forms a component of Council's broader volunteering program that continues to deliver positive outcomes to the Maroondah community, while simultaneously fostering community spirit and social cohesion.	Complete	✓	2019-20	Corporate Services	Workplace People & Culture	Stephen Bishop
	47	Investigate and implement additional female changing facilities at local sporting venues	Works to provide additional female changing facilities have been completed at HE Parker Pavilion in Heathmont and Quambee Pavilion in Waranwood. Design works have commenced at Cheong Pavilion in Croydon South; Ainslie Pavilion in Croydon; Proclamation Pavilion in Ringwood; and design will commence for Springfield Pavilion in Croydon later in 2020/21. Works at Griff Hunt Pavilion in Croydon North have been delayed until mid-2020.	In Progress	😊	2022-23	Operations Infrastructure & Leisure	Leisure	Tim Cocks
	48	Develop and commence implementation of a new Disability Policy and Action Plan	Council adopted a new Disability Policy and Action Plan 2019-2021 in April 2019. The Plan incorporates a range of initiatives across the breadth of Council operations to remove barriers to discrimination and meet the legislative obligations for people with disabilities, their families and carers. A range of actions were undertaken by Council service areas during Year 2 of the Plan in 2019/20 across themes of social and economic inclusion, services and information, design, infrastructure and transport, and advocacy and leadership. A report will be prepared for Council during the latter stages of 2020.	In Progress	😊	2020-21	Strategy & Community	Integrated Planning	Grant Meyer
	49	Commence development of an Active and Healthy Ageing Strategy 2020-2024	Council's Active and Healthy Ageing Initiative 2015-2020 is currently being reviewed and consultation has commenced for the next Healthy Ageing Plan has commenced. It is anticipated that the Plan will be incorporated into Council's Liveability, Wellbeing and Resilience Strategy. The Strategy is due for completion in 2021.	In Progress	😊	2020-21	Strategy & Community	Community Services	Debra Styles
	50	Commence development of a Children and Families Strategy	Council has undertaken an extensive engagement process during 2019/20 with over 5,000 community inputs. This consultation will inform both Council's new Children and Families Strategy and Action Plan, and the new Action Plan for Council's existing Youth Strategy.	In Progress	😊	2020-21	Strategy & Community	Community Services	Debra Styles

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
A well governed and empowered community	51	Progress Council's digital transformation that enables innovation and improved Customer Service delivery models including access to information, engagement and online payments	Council's digital services transformation is driven by three key business drivers: (1) the Realm Extension project, (2) the Operations Centre redevelopment, and (3) the associated mobilisation and transition arrangements. A broad range of projects are currently in progress to support the sustainable delivery of these outcomes. A key scope of work recently completed is the development and adoption of a new IT Strategy that will underpin Council's core service delivery to the community and ensure future initiatives are closely aligned with the organisations identified objectives. A key initiative delivered earlier this financial year was the successful implementation of an industry and sector wide best practice approach to mobilising Council's workforce. This initiative has successfully built upon foundational work completed in the previous financial year and has provided Council with the critical mobile services and capabilities needed to support the continued delivery of core services to the community during the pandemic response.	In Progress	😊	2024-25	Corporate Services	Information Technology	Les Schneider
	52	Update Council's administrative facilities	The Operations Administration building was completed in December 2019 and Realm Extension is scheduled for completion in mid-2020.	In Progress	😊	2019-20	Operations Infrastructure & Leisure	Assets	Steve McIntosh
	53	Engage the community in undertaking an interim review of Maroondah 2040: Our future together	The Maroondah 2040 Refresh was adopted on 22 June 2020 following a four-week period of public exhibition. The Vision was developed following background research and community engagement over an 18 month period. This involved Council directly working with a range of stakeholder groups and advisory committees to refine policy directions and future priorities.	Complete	✓	2019-20	Strategy & Community	Integrated Planning	Grant Meyer
	54	Participate in an Electoral Representation Review as mandated by State Government in the leadup to the 2020 Local Government elections	The Electoral Representation Review was completed by the Victorian Electoral Commission (VEC) on Wednesday 23 October 2019. The new electoral structure of Maroondah City Council will be formally gazetted in July 2020 in accordance with the new Local Government Act 2020.	Complete	✓	2019-20	Corporate Services	Finance & Governance	Tony Rocca
	55	Undertake a review of Council's Community Engagement Policy	The date for completion of the Community Engagement Policy has been shifted from 2019/20 to 2020/21 in accordance with the requirements of the Local Government Act 2020 Implementation Plan. Initial community consultation was undertaken in November 2019 at Maroondah Festival and internal consultation will be undertaken in 2020. The Policy must be adopted on or before 1 March 2021.	In Progress	😊	2020/21	Executive Office	Communications & Engagement	Sherryn Dunshea
	56	Develop a new Customer Service Strategy that will continue to advance Council's commitment to be highly responsive and customer focused	The development of the new Customer Service Strategy is scheduled to commence in mid-late 2020.	In Progress	😊	2020-21	Corporate Services	Revenue Property & Customer Service	Dale Muir
	57	Review the current use of CCTV for its effectiveness in controlling waste dumping	Funding was approved for the purchase of new CCTV cameras. A review of appropriate functions and models is currently being undertaken and new policies and procedures have been developed to guide their use in monitoring the dumping of waste.	Complete	✓	2019-20	Development & Amenity	Health Local Laws & Emergency Management	Kirsten Jenkins

Council Plan 2017-2021

Year 3: 2019-20 - Priority Actions



Maroondah 2040 Outcome	#	Council Plan Priority Action	Progress Comment	Project Status	On Track	Target completion	Directorate	Service Area	Responsible Manager
A well governed and empowered community	58	Develop and implement the Workforce People and Culture Plan 2021-2025 that provides a road map for the development, implementation, review and measurement of services, activities and systems that enable the organisation to deliver exceptional results	Work has commenced on the overarching themes for the Workplace People and Culture Plan 2021-2025. Further internal consultation will be undertaken before the overall plan is finalised. The Plan will incorporate development of detailed annual action plans as the basis for prioritising activities in order to optimise organisational outcomes.	In Progress	😊	2024-25	Corporate Services	Workplace People & Culture	Stephen Bishop
	59	Advocate for Maroondah to become a "Smart City"	The term 'smart cities' has emerged in recent years to describe the transformative effect modern technology is having on the way urban infrastructure is used, operated and managed. Council commenced a 12-month Smart City pilot project in June 2020. The pilot includes the installation of two gateways and three types of LoRaWAN Internet of Things (IoT) smart sensors fitted to a range of community assets to capture real time data about capacity and usage. The sensors include: a bin sensor to monitor usage and capacity, a carpark sensor to monitor the usage, and people counters to monitor visits and duration of visit. It is anticipated that the pilot will demonstrate how Council can better: collect real time data about asset capacity and use, identify usage patterns and trends for improved asset efficiency and service provision, advocate for community needs and interests based on data findings and community feedback, and promote evidence-based, transparent decision making.	In Progress	😊	2020-21	Development and Amenity Operations Infrastructure & Leisure	Engineering & Building Services Assets	Andrew Taylor Steve McIntosh

Sustainability Strategy 2021 to 2030 - Community engagement overview

Project Stages	Engagement Objective	Types of engagement activities
Research Phase (July -Dec 2020)	To gather necessary information to develop a Discussion Paper including understanding the role and purpose of the Strategy, context changes, and benchmarking against best practice.	<ul style="list-style-type: none"> Engagement activities will be focused on targeted direct conversations with key internal stakeholders, including MEAC, and external interest groups that can provide input into the discussion paper such as Sustainability Victoria, Melbourne Water, industry bodies, and universities.
Discussion Paper (Jan - March 2021)	To assist in developing a clear vision for the Strategy, to develop a list of prioritised actions to incorporate in the next Strategy, and to understand Council's role in facilitating community action.	<ul style="list-style-type: none"> Inviting public comment and feedback through traditional engagement activities (including social media, Maroondah in Focus, YourSay Maroondah). Targeted workshops, discussions and direct email communications with key stakeholders including MEAC, hard to reach groups, active community sustainability groups, and businesses. Staff engagement including a survey to identify actions and success stories.
Draft Strategy (April -May 2021)	To get community buy-in for the draft Strategy prior to taking it to Council for approval.	<ul style="list-style-type: none"> Inviting public comment and feedback on previous submissions through traditional engagement activities (including social media, e-Newsletter, Your Say Maroondah).
Strategy Adoption (July 2021)	To inform an energised and engaged community of the new Strategy, and to support their participation in the implementation of the Strategy in the future.	<ul style="list-style-type: none"> Promotional activities to introduce the community to the new strategy, including case studies on the website, social media and Maroondah in Focus.

Children and Families Strategy

Raising the wellbeing of Maroondah's
children and their families



PHOTO

Acknowledgement of Country

Maroondah City Council in the spirit of Reconciliation, acknowledges the Traditional Owners of the land now known as Maroondah, where Indigenous Australians have performed age old ceremonies.

We acknowledge and respect their unique ability to care for Country and their deep spiritual connection to it. We honour and pay our respects to their Elders, past, present and emerging.

Welcome!

Maroondah City Council wants every child in Maroondah to be happy, healthy and thriving. Council values our children and their families, and we are committed to ensuring they all have the opportunities and support they need to make that aspiration a reality.

Fulfilling this commitment will require collective effort, hard work, investment, and above all a dedication to prioritising the best interests and wellbeing of our children and their families.

Council's Children and Families Strategy intends to make children and their families a priority in Maroondah. This Strategy is Council's commitment to creating a connected community where all children and their families thrive.

Developing the Children and Families Strategy

The development of the Children and Families Strategy was informed by extensive community consultation, service reviews, service infrastructure needs analysis and research from 2018 to 2020. This has established a strong evidence base with the needs and strengths of Maroondah's children and their families at its heart.



Purpose

The Children and Families Strategy provides clear strategic direction to guide and focus Council's work with and for children aged 0 to 12 and their families who live, work, study or play in the City of Maroondah. It is Council's key strategic document regarding children and their families.

The Children and Families Strategy seeks to:

- Support Council to raise the wellbeing of Maroondah's children and their families
- Utilise a strong evidence base to help Council meet the needs and aspirations of Maroondah's children and their families
- Actively engage children and their families in the development of the Strategy and its Action Plans
- Guide and focus Council's work with and for children and their families into the future

Scope

The Children and Families Strategy is a Council-wide strategic document that:

- Encompasses all children aged 0 to 12 years and their families who live, work, study or play in the City of Maroondah
- Sits alongside Council's Youth Strategy to provide continuous and aligned strategic planning for children and young people from birth to 25 years and their families
- Aims to guide Council's partnerships and collaboration with organisations or groups outside of Council, while not directing their work
- Commences in 2020 but does not have a set end-date and will instead be reviewed every two years and renewed as and when required.

Our role with children and families

At Maroondah City Council, our role is to:

- **Deliver** services that meet the needs and expectations of the Maroondah community
- **Advocate** on behalf of community needs to other levels of Government
- **Facilitate** the delivery of outcomes by working in partnership with residents, businesses, community organisations and key stakeholders.¹

The Municipal Association of Victoria describes the role of Councils across the early years as largely focusing around five main areas:

- **Planning and coordination** - acting as a key coordination point and community planner in early years
- **Service provision** - delivering a range of early years programs, activities and initiatives
- **Facility planning** - planning, providing and maintaining a range of early years infrastructure
- **Advocacy** - lobbying and advocating to state and federal governments and other key stakeholders on behalf of early years programs, young children and their families
- **Strengthening community capacity** - facilitating community connections and community participation in decision-making, including vulnerable families.²

Council embraces each of these roles in our work with and for children and their families, and extends them beyond the early years to cover all children aged 0-12 years and their families.

Our guiding principles

Council's range of services for children and families is guided by different practice frameworks and research, including the Early Childhood Australia Code of Ethics, the Maternal & Child Health Framework, the National Quality Framework and the science of positive psychology.

Our guiding principles underpin all of Council's work with and for children and their families:

1. **Best interests** - The best interests and wellbeing of the child are paramount.
2. **Diversity and Culture** - Diversity and culture are recognised, respected and celebrated, and all children and their families are valued members of the community.
3. **Equity and Inclusion** - All children and their families can benefit from accessible and inclusive services and opportunities. The needs of children and families experiencing vulnerability or disadvantage will be prioritised in all services.
4. **Engagement** - Children and their families are actively engaged and consulted as citizens whose views are respected and valued.
5. **Family-centred** - Families and loving healthy relationships are recognised as central to children's health and wellbeing, and important to a healthy community. Families come in many different forms and are respected and supported in their diversity.
6. **Strengths-based** - The strengths of children and their families are recognised, understood and leveraged.
7. **Play** - Play is recognised as a fundamental element of healthy development and learning.
8. **Sustainability** - Respect for the environment and our interconnection with nature is fostered.
9. **Safety** - All children have the right to be and feel safe, in all settings.
10. **Holistic approach** - Children live within a broader community of interconnected systems and services, and all parts must work together to effectively support children, their families and each other.

Our context

Council's work with and for children and their families is shaped and influenced by a number of key government plans, policies and reforms at the National, State and local level.

National

- United Nations Convention on the Rights of the Child, ratified by the Australian Government in 1990

State

- The Early Childhood Reform Plan 2017 - Education State
- Supporting Children and Families in the Early Years - A Compact between Department of Education and Training, Department of Health and Human Services and Local Government 2017-2027
- Roadmap for Reform: Strong Families, Safe Children (DHHS, 2016)
- Family Violence 10 Year Plan
- Maternal and Child Health Memorandum of Understanding 2017-2020
- Maternal and Child Health Service framework, incorporating standards and guidelines
- Australian Children's Education and Care Quality Authority (ACECQA) National Quality Framework
- Child Safe Standards
- Reportable Conduct Scheme
- Charter of Human Rights and Responsibilities Act 2006
- Victorian Aboriginal and Local Government Action Plan
- Child Friendly Cities and Communities
- The introduction of funded 3-year-old kindergarten

Local

- Maroondah 2040: Our future together
- Council Plan and Budget
- Related Council plans and strategies, including the Municipal Public Health and Wellbeing Plan (Liveability, Wellbeing and Resilience Strategy - in progress) and the Youth Strategy



In 2040, Maroondah will be a vibrant and diverse city with a healthy and active community, living in green leafy neighbourhoods which are connected to thriving and accessible activity centres contributing to a prosperous economy within a safe, inclusive and sustainable environment.³

The Children and Families Strategy links to all eight of the Maroondah 2040 outcome areas.

Children and their families in Maroondah

Our city

- The City of Maroondah sits in Melbourne's outer east, 22 kilometres from the central business district.
- The Traditional Owners of the land now known as Maroondah arrived approximately 40,000 years ago. European settlers arrived in the 1830's and commenced using the land for grazing cattle.⁴
- The City of Maroondah includes the suburbs of Bayswater North, Croydon, Croydon Hills, Croydon North, Croydon South, Heathmont, Kilsyth South, Ringwood, Ringwood East, Ringwood North and Warranwood. The City also includes small sections of Kilsyth, Park Orchards, Vermont and Wonga Park.

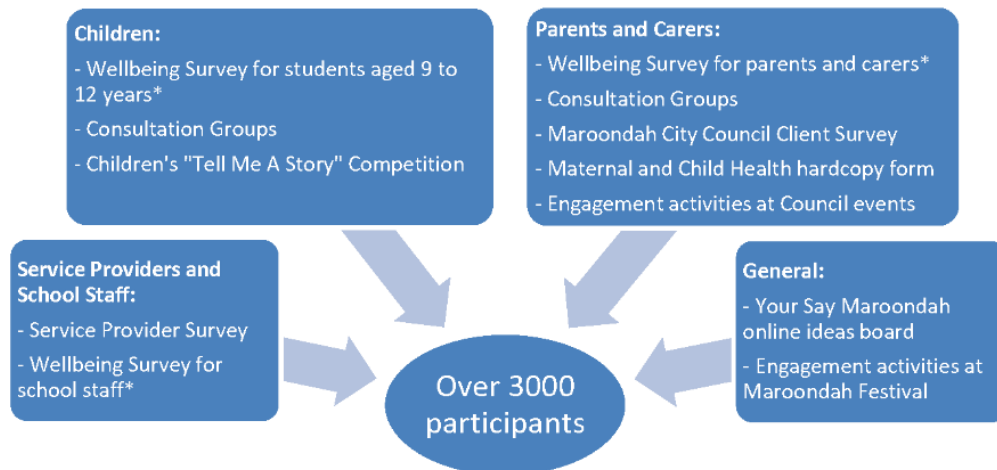
Our community

- The estimated population of Maroondah is 118,558 residents (as at 30 June 2019).⁵
- In 2020, approximately 20,077 children aged 0-12 years live in Maroondah, representing approximately 16.6% of Maroondah's resident population, or one in six of our residents.⁶
- By 2040, this number is estimated to increase to approximately 22,628 children, an increase of 12.7%.⁷
- In 2016, 136 Aboriginal and Torres Strait Islander (ATSI) children aged 0-11 years were living in Maroondah, equating to 24% of the ATSI population in Maroondah.⁸
- In 2016, 1160 or 6.9% of children aged 0-11 years living in Maroondah were born overseas. Between 2011 and 2016, the number of children aged 5 to 11 years born overseas increased by 839 or 38.2%.⁹
- In 2016, 3200 or 18.9% of children aged 0-11 years living in Maroondah spoke a language other than English at home. Between 2011 and 2016, the number of children aged 0 to 11 years who spoke a language other than English at home increased by 1431 or 81.3%.¹⁰
- In 2016, 8,092 people in the City of Maroondah provided unpaid care for children other than their own.¹¹
- In 2016, 3629 children aged 0-14 living in Maroondah lived in low income households.¹²
- In 2018, the Australian Early Development Census found that 17.8% of Maroondah children measured in their first year of full-time school were developmentally vulnerable in one or more domains (compared to 19.9% for Victoria), and 8.2% of children were developmentally vulnerable in two or more domains (compared to 10.1% for Victoria). For each individual domain:
 - Physical health and wellbeing - 82.5% of children were developmentally on track (compared to 81% for Victoria)
 - Social competence - 81% of children were developmentally on track (compared to 77.3% for Victoria)
 - Emotional maturity - 78.5% of children were developmentally on track (compared to 77.7% for Victoria)
 - Language and cognitive skills (school-based) - 85.5% of children were developmentally on track (compared to 84.6% for Victoria)
 - Communication skills and general knowledge - 83.8% of children were developmentally on track (compared to 79.4% for Victoria).¹³
- In 2018-19, 1156 family violence incidents in Maroondah were reported to Victoria Police, equating to a rate of 970.9 per 100,000 population - compared to 1,253.3 for the state of Victoria. Across the state, children are present at approximately 31% of incidents.¹⁴
- Rate of children in Victoria who were the subjects of substantiated child protection notifications in 2018-19:
 - <1 year - 27.8 per 1000
 - 1-4 years - 14.1 per 1000
 - 5-9 years - 13.1 per 1000
 - 10-14 years - 13.4 per 1000¹⁵

- The proportion of children with special health care needs in 2013 in Outer Eastern Melbourne was 21.6%, compared to the Victorian average of 18.1%.¹⁶
- In 2017, the proportion of children attending the 3.5 year MCH ages and stages visit in Maroondah was 72.5% compared to the Victorian average of 62.9%.¹⁷
- The proportion of children who do the recommended amount of physical activity every day in Outer Eastern Melbourne in 2013 was 63.0%, compared to Victorian average of 62.2%.¹⁸
- In 2017, the percentage of Victorian children aged 5-12 who are active for 60 minutes a day was 59.4%, down from 62.2% in 2013.¹⁹
- Across Australia, almost one quarter (24.9%) of children aged 5-17 years were overweight or obese in 2017-18 (17% overweight and 8.1% obese). The rates were similar for boys and girls and this has remained stable over the last ten years.²⁰
- In 2018, 18.2% of Victorian children aged 5-12 exceed recommended screen time (up from 17.7% in 2013).²¹
- The kindergarten participation rate in Maroondah in 2018 was 92.6%, compared to the Victorian average of 92.1%.²²
- The proportion of children at school entry with emotional or behavioural difficulties in Maroondah in 2018 was 4.9%, compared to the Victorian average of 5.6%.²³
- Nationally, the Second Australian Child and Adolescent Survey conducted in 2013-14 found that:
 - For children aged 4-11 years, 13.6% had experienced a mental disorder in the previous 12 months (10.6% of females and 16.5% of males).
 - For both females and males, attention-deficit/hyperactivity disorder (ADHD) was the most common mental disorder overall, followed by anxiety disorders, major depressive disorder and conduct disorder.²⁴
- The proportion of grades 5 and 6 students who reported feeling connected to school in Maroondah 2015 was 89.2%, compared to the Victorian average of 84.8%. For years 7-9, this decreased to 63.8% in Maroondah, compared to the Victorian average of 62.3%.²⁵
- The percentage of grade 5 and 6 students who feel socially connected and get along with their peers in Maroondah in 2015 was 77.3%, compared to the Victorian average of 69.4%.²⁶
- The proportion of children in grades 5 and 6 who reported being bullied in Maroondah in 2018 was 11.5% (down from 15.5% in 2017), compared to the 2018 Victorian average of 15.9% (also down from 19.5% in 2017).²⁷

Our consultation

What we did



Across the range of consultation methods, Council engaged with **over 3000** children, parents and carers, school staff and service providers. Comprehensive reports^{28 29} detailing the full findings of these consultations are available on Council's website.

**Wellbeing Surveys were conducted in partnership with the Victorian Department of Education and Training and The University of Melbourne's Centre for Positive Psychology.*

What we found

What our children told us		
What makes our children happy? <ul style="list-style-type: none"> Animals Playgrounds Nature play and access to nature spaces Being with friends and family Kindness or helping behaviour 	What makes our children feel sad? <ul style="list-style-type: none"> Antisocial behaviour and conflict Rubbish and pollution Sad events or emotions People being hurt or injured Loneliness and not having friends 	Challenges faced by our children <ul style="list-style-type: none"> Friendships Being alone Managing emotions Bullying School or study problems
What does wellbeing mean to our children? <ul style="list-style-type: none"> Being happy Feeling safe Having good mental health Being physically healthy Having friends to share the ups and downs of life 	Measuring our children's wellbeing <ul style="list-style-type: none"> Our upper primary school children have high cognitive, economic, psychological and social wellbeing Areas for improvement are physical wellbeing including poor sleep, and high levels of emotional wellbeing risks including depression, anxiety, stress and anger 	How can we improve life for our children and their community? <ul style="list-style-type: none"> Community support, showing kindness, acceptance and respect Places to play sport Nature spaces and caring for the environment Pets and experiences with native and domestic animals

What our parents and carers told us		
What are the best things about being a parent / carer in Maroondah? <ul style="list-style-type: none"> • Watching children develop and grow • Local green spaces • Social connection and support groups • Love of the family 	Challenges of being a parent / carer <ul style="list-style-type: none"> • Managing mental health - their own and their children • Time demands • Sleep deprivation • Financial challenges • Social isolation • Language barriers 	What does wellbeing mean to our parents and carers? <ul style="list-style-type: none"> • Having good mental health • Being physically healthy • Spending quality time with friends and loved ones
Measuring parent and carer wellbeing <ul style="list-style-type: none"> • Around 1 in 5 experience high levels of depression • Around 1 in 5 report high levels of stress • More than 1 in 5 experience high levels of loneliness • Male parents and carers report lower levels of wellbeing 	What supports would you find helpful as a parent/carer in Maroondah? <ul style="list-style-type: none"> • Accessible activities in the local area • Affordable and accessible childcare • Information about services available • Wellbeing support and education • Support groups for parents 	What could be improved in Maroondah to help raise the wellbeing of children, young people and families? <ul style="list-style-type: none"> • Support groups / Support for families, children and young people • Affordable/accessible activities and community events • Information about services available and local areas for families • Improved infrastructure - buildings, playgrounds, paths, public safety • Education and information for parents

What our service providers told us		
What are the strengths you see in the children and families you work with? <ul style="list-style-type: none"> • Resilience and perseverance • Help-seeking behaviours • Connections and relationships • Kindness, prosocial behaviour • Sense of, and engagement with the community 	What are the challenges faced by the children and families you work with? <ul style="list-style-type: none"> • Mental health issues • Lack of information about services available • Family/Domestic violence and family breakdown • Language barriers for CALD communities 	What could be improved in Maroondah to help raise the wellbeing of children, young people and families? <ul style="list-style-type: none"> • Free events for families • Accessible mental health services • Support for vulnerable families • Funding of services • Support groups

A strategy for the future

Using our strong evidence base, Council has developed the following strategic framework which outlines the focus for our work with and for children and their families in Maroondah into the future.

Our Vision for Maroondah's children and their families

Our vision describes our desired future for Maroondah's children and their families:

Maroondah is a connected community where all children and their families thrive.

Our Mission

Council's core purpose for our work with and for children and their families is:

To raise the wellbeing of all children and their families in Maroondah through collaboration, advocacy and service delivery.

Our THRIVE Strategic Outcomes

Through the development process, Council has identified six strategic outcomes that we seek to achieve through the Children and Families Strategy:

- › **T**ransformed Service Systems and Spaces
- › **H**ealth and Wellbeing
- › **R**espect and Inclusion
- › **I**nformed and Connected Communities
- › **V**aluing the Voices of Children
- › **E**ducation and Learning for Life

The Key Directions for each Strategic Outcome describe how Council will work towards these outcomes.

Our Action Plans

The Children and Families Strategy will be supplemented by a sequence of separate two-year action plans that will sit alongside the Strategy and outline the actions Council will undertake, either individually or in partnership with others.

These action plans will be developed based on current evidence and consultation, which will ensure that Council is responsive to changes in the needs and aspirations of children and their families in Maroondah while maintaining a clear and consistent strategic focus.

Our THRIVE Strategic Framework



Strategic Outcome 1 – Transformed Service Systems and Spaces

Maroondah's service systems and spaces will be optimised for the benefit of all children and their families.

Key directions

- 1.1 Establish Maroondah as a Child Friendly City and Community, where the voices, needs, priorities and rights of children are an integral part of public policies, programs and decisions
- 1.2 Strengthen and support the children and family services sector in Maroondah
- 1.3 Ensure that Council's infrastructure and open spaces are well planned and placed to meet the changing needs of Maroondah's children, their families and service providers

Strategic Outcome 2 – Health and Wellbeing

The health, wellbeing and development of all children and their families in Maroondah will be supported and fostered.

Key directions

- 2.1 Provide accessible local services and opportunities that foster the health, wellbeing and development of children and their families
- 2.2 Expand opportunities to support the health, wellbeing and development of children and families in Maroondah experiencing vulnerability or disadvantage
- 2.3 Increase community capacity to build the health, wellbeing and development of children and their families

Strategic Outcome 3 – Respect and Inclusion

All children and their families in Maroondah will be respected, safe and actively included.

Key directions

- 3.1 Respect, value and celebrate the diversity of children and their families in Maroondah
- 3.2 Enhance accessibility and inclusion for all children and their families in Maroondah
- 3.3 Support children and their families to develop and maintain safe, healthy and respectful relationships

Strategic Outcome 4 – Informed and Connected Communities

All children, their families and the professionals who work with them will be informed and connected.

Key directions

- 4.1 Effectively promote and provide accessible information about the range of services and opportunities available to children and their families in Maroondah
- 4.2 Promote opportunities to build community connection and a sense of belonging for children and their families in Maroondah
- 4.3 Facilitate coordination, networking and information sharing opportunities for professionals who work with children and their families in Maroondah

Strategic Outcome 5 – Valuing the Voices of Children

All children and their families are equal citizens of Maroondah who are valued and respected.

Key directions

- 5.1 Advocate for children to be treated as equal stakeholders in the community, whose knowledge, experience and views are valued and respected
- 5.2 Actively and effectively engage and consult with children and their families on matters that affect them and their communities
- 5.3 Advocate for the needs and aspirations of all children in Maroondah

Strategic Outcome 6 – Education and Learning for Life

All children and their families in Maroondah will have opportunities for high-quality education and learning throughout life.

Key directions

- 6.1 Equip children and their families with the knowledge and capabilities to successfully navigate life's opportunities and challenges
- 6.2 Enhance opportunities for children in Maroondah to access high-quality local education and care services that meet community needs

Tracking our progress

The Children and Families Strategy will be reviewed every two years to track progress on implementation, evaluate initiatives, support continuous improvement and innovation, and identify when further review and renewal of the Children and Families Strategy is required.

In line with each review, a new two-year Action Plan will be developed based on current evidence and consultation.

Action Plans will be reviewed annually to track progress and results will be reported to Council.

Council will continue to actively engage with children and stakeholders throughout the implementation of the Children and Families Strategy, ensuring that children and their families are always at its core.

Acknowledgements

Council would like to acknowledge the invaluable contributions of the following groups to this project:

- The 3000+ children, parents and carers, school staff and service providers who participated in the consultation and generously shared their experiences, stories and desires for Maroondah.
- The Victorian Department of Education & Training
- The University of Melbourne's Centre for Positive Psychology
- All Maroondah City Council employees and Councillors who contributed to the project, including employees from Youth and Children's Services, Maternal and Child Health, and Leisure child care services, and the Children and Families Strategy Project Advisory Group

References

- ¹ Maroondah City Council (2019), *Maroondah City Council Plan 2017-2021 - 2019/20 Update*
- ² Municipal Association of Victoria (2018), *MAV Resource Guide to Municipal Early Years Planning*
- ³ Maroondah City Council (2014), *2040 Maroondah: Our future together*
- ⁴ Maroondah City Council (2019), *Maroondah City Council Plan 2017-2021 - 2019/20 Update*
- ⁵ Australian Bureau of Statistics (2020). *Regional Population Growth, Australia*. Canberra: Australian Bureau of Statistics
- ⁶ .id (2019). *Population and household forecasts, 2016 to 2041*, accessed 12 May 2020 from <http://forecast.id.com.au/maroondah/population-age-structure-map>
- ⁷ .id (2019). *Population and household forecasts, 2016 to 2041*, accessed 12 May 2020 from <http://forecast.id.com.au/maroondah/population-age-structure-map>
- ⁸ Australian Bureau of Statistics (2011 and 2016). *Census of Population and Housing*. Canberra: Australian Bureau of Statistics. Compiled and presented by .id
- ⁹ Australian Bureau of Statistics (2011 and 2016). *Census of Population and Housing*. Canberra: Australian Bureau of Statistics. Compiled and presented by .id
- ¹⁰ Australian Bureau of Statistics (2011 and 2016). *Census of Population and Housing*. Canberra: Australian Bureau of Statistics. Compiled and presented by .id
- ¹¹ Australian Bureau of Statistics (2011 and 2016). *Census of Population and Housing*. Canberra: Australian Bureau of Statistics. Compiled and presented by .id
- ¹² Australian Bureau of Statistics (2011 and 2016). *Census of Population and Housing*. Canberra: Australian Bureau of Statistics. Compiled and presented by .id
- ¹³ Australian Government, Australian Early Development Census (2018), *Australian Early Development Census Community Profile 2018, Maroondah, Vic*
- ¹⁴ Crime Statistics Agency (2019). *Data Tables – Victoria Police*, accessed 8 May 2020 from <https://www.crimestatistics.vic.gov.au/family-violence-data-portal/download-data-tables>
- ¹⁵ Australian Institute of Health and Welfare Child Protection Collection (2019), accessed 12 May 2020 from <https://www.aihw.gov.au/reports/child-protection/child-protection-australia-2018-19/data>
- ¹⁶ State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ¹⁷ State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ¹⁸ State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ¹⁹ State of Victoria, Department of Education and Training (2019), *Victorian Child Health and Wellbeing Survey Summary Findings 2017*
- ²⁰ Australian Bureau of Statistics (2018), *National Health Survey: First Results 2017-18*, accessed 12 May 2020 from <https://www.abs.gov.au/ausstats/abs@.nsf/Lookup/by%20Subject/4364.0.55.001~2017-18~Main%20Features~Children's%20risk%20factors~120>
- ²¹ State of Victoria, Department of Education and Training (2019), *Victorian Child Health and Wellbeing Survey Summary Findings 2017*
- ²² State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ²³ State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ²⁴ Lawrence, D., Johnson, S., Hafekost, J., Boterhoven, De., Haan, K., Sawyer, M., Ainley, J. and Zubrick, SR., (2015). *The Mental Health of Children and Adolescents: Report on the second Australian Child and Adolescent Survey of Mental Health and Wellbeing*. Canberra: Department of Health.
- ²⁵ State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ²⁶ State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ²⁷ State of Victoria, Victorian Child and Adolescent Monitoring System, accessed 12 May 2020 from <https://www.education.vic.gov.au/about/research/Pages/vcamstableau.aspx>
- ²⁸ Chin, T-C., Stevenson, I., Jacques-Hamilton, R., & Vella-Brodick, D.A. (2019). *Wellbeing in the Maroondah Network of Schools: Understanding the wellbeing needs of students, staff, parents and carer in Maroondah*. Parkville: The University of Melbourne. Commissioned by The Department of Education and Training, Victoria.
- ²⁹ Maroondah City Council (2020), *Children and Families Strategy - Raising the wellbeing of all Children and their Families: Community Engagement Report*

To contact Council

- phone 1300 88 22 33 or (03) 9298 4598
- SMS: 0480 020 200
- visit our website at www.maroondah.vic.gov.au
- email maroondah@maroondah.vic.gov.au

Translating and Interpreter Service

13 14 50

National Relay Service (NRS)

13 36 77

-  MaroondahCityCouncil
-  @CityofMaroondah
-  CityofMaroondah
-  Maroondah City Council



mzc111:June20

Local Government Performance Reporting Framework 2019/20 Reporting Year






SERVICE PERFORMANCE INDICATOR RESULTS - 2019/20 Financial Year
(1 July 2019 – 30 June 2020)

Introduction

The Local Government Performance Reporting Framework (LGPRF) is a key initiative to improve the transparency and accountability of council performance to ratepayers and to provide a more meaningful set of information to the public. The framework is made up of a range of performance measures and a governance and management checklist items which together build a comprehensive picture of council performance.

The following report provides the prescribed Local Government Performance Reporting Framework service performance indicator results for end of year 2019/20.

The following status icons may assist in interpreting these service performance results

	Result is currently on track / progressing as expected / within expected range for the reporting period
	Result is neutral / yet to be finalised / being monitored
	Result is currently not on track / not progressing as expected / outside expected range for the reporting period
-	Result not available / New measure with no comparison available



Animal Management

Provision of animal management and responsible pet ownership services to the community including monitoring, registration, enforcement and education

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Timeliness						
Time taken to action animal requests	Number of days taken to action animal requests <i>Expected range: 1 to 10 days</i>	1.02 days	1.02 days	1.08 days		
Service standard						
Animals reclaimed	% of collected animals reclaimed <i>Expected range: 30% to 90%</i>	62.55%	76.87%	67.74%	There has been a slight decrease in animals reclaimed compared to the previous financial year. This could be attributed to an increase in animals being surrendered or rehomed. In addition, this measure now excludes feral animals.	
Service cost						
Cost of animal management service per population	\$ direct cost of the animal management service per municipal population <i>Expected range: \$3 to \$40</i>	\$4.03	\$5.49	\$4.94	The cost of animal management services has also decreased compared to the 2018/19 financial year; this is mostly attributed to employee vacancies during the year.	
Health and safety						
Animal management prosecutions	Number of prosecutions <i>Expected range: 50% to 200%</i>	100.0%	-	-	This indicator is now measured as a percentage as opposed standard numeric values. As a result, historical data is not available.	
Service standards						
Animals rehomed	% of animals rehomed <i>Expected range: 30% to 90%</i>	51.90%	N/A	N/A	New measure for 2019/20	-

Please note that Victorian Government LGPRF changes for 2019/20 financial year have resulted in:

- the "percentage of animals rehomed" being reported as a new indicator
- the computation for animal management prosecutions now includes "total number of animal management prosecutions"
- feral animals are not excluded from "% of animals reclaimed"
- the "cost of animal management services" now includes municipal population instead of "number of registered animals".



Aquatic Facilities

Provision of indoor and outdoor aquatic facilities to the community and visitors for wellbeing, water safety, sport and recreation

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Service standard						
User satisfaction with aquatic facilities	User satisfaction with how Council has performed on the provision of aquatic facilities <i>Expected range: N/A</i>		N/A	N/A	Not measured during the 2019/20 financial year.	-
Service standard						
Health inspections of aquatic facilities	Number of health inspections per Council aquatic facility <i>Expected range: 1 to 4 inspections</i>	2 inspections	3 inspections	2 inspections		
Utilisation						
Utilisation of aquatic facilities	Number of visits to aquatic facilities per head of municipal population <i>Expected range: 1 to 10 visits</i>	7.57 visits	10.11 visits	8.75 visits	The 2019/20 period faced a number of challenges including; challenging weather, frequent closure over the summer period due to smoke haze, faecal incidents and sludge rain.	
Service cost						
Cost of aquatic facilities	\$ direct cost less any income received of providing aquatic facilities per visit <i>Expected range: \$0 to \$30</i>	\$0.81	\$0.39	\$-0.94	Following the summer period venues were forced to shut down due to the COVID-19 pandemic. The combined impacts have led to a decrease in utilisation of aquatic facilities and an increase in cost per visit.	

Please note that Victorian Government LGPRF changes for 2019/20 financial year have resulted in:

- aquatic facility costs now shown in external reporting as a combined indicator.
- reportable safety incidents indicator no longer being included in external reports



Food Safety

Provision of food safety services to the community including registrations, education, monitoring, inspections and compliance

Service indicator/measure	Measure expressed as:	EoY 2019	EoY 2018	EoY 2017/18	Comment	Status
Timeliness						
Time taken to action food complaints	Number of days taken to action food complaints <i>Expected range: 1 to 10 days</i>	2.01 days	1.24 days	1.88 days	This measure follows a calendar year basis to align with reporting to DHHS Days taken to action food complaints is higher in 2019 compared to 2018, this is attributed to an increase in lower risk food complaints where the complainant could not be contacted. As a result, Council would have to re-prioritise the request.	
Service standard						
Food safety assessments	% of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment <i>Expected range: 50% to 120%</i>	100.00%	100.00%	98.00%	This measure follows a calendar year basis to align with reporting to DHHS	
Service cost						
Cost of food safety service	\$ direct cost of the food safety service per registered food premises <i>Expected range: \$300 to \$1,200</i>	\$690.11 (EoY 2019/20)	\$689.36 (EoY 2018/19)	\$639.70	This measure follows a financial year basis	
Health and safety						
Critical and major non-compliance notifications	% of critical and major non-compliance outcome notifications that are followed up by council <i>Expected range: 60% to 100%</i>	100.0%	100.0%	95.06%	This measure follows a calendar year basis to align with reporting to DHHS	



Governance

Provision of good governance to the community including making and implementing decisions with reference to community engagement, policy frameworks and agreed practice

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Transparency						
Council resolutions at meetings closed to the public	% of Council resolutions made at meetings closed to the public <i>Expected range: 0% to 30%</i>	6.59%	8.52%	13.74%	The decrease in decisions made closed to the public highlights an increase in transparency compared to YTD 2018/19. This can be attributed to the reduction in confidential 'in-camera' decisions made at Council meetings and smaller items on the Council meeting agenda.	
Consultation and engagement						
Satisfaction with community consultation and engagement	Satisfaction rating out of 100 <i>Expected range: 40 to 70</i>	56	58	56		
Attendance						
Council attendance at Council meetings	% of Council attendance at ordinary and special Council meetings <i>Expected range: 80% to 100%</i>	85.47%	88.89%	86.32%		
Service cost						
Cost of elected representation	\$ direct cost of the governance service per councillor <i>Expected range: \$30,000 to \$80,000</i>	\$47,451	\$48,960	\$45,744		
Decision making						
Satisfaction with Council decisions	Satisfaction rating out of 100 <i>Expected range: 40 to 70</i>	59	62	59		

Please note that Victorian Government LGPRF changes for 2019/20 financial year have resulted in:

- The indicator name 'cost of governance' has changed to 'cost of elected representation' to better reflect what is measured by the indicator.



Libraries

Provision of print and digital based resources to the community in a variety of formats including collection services, e-services, research tools and interactive learning programs

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Utilisation						
Physical library collection usage	Number of physical library collection item loans per library collection item <i>Expected range: 1 to 9 items</i>	9.15 loans	10.47 loans	10.58 loans	The decrease in physical library collection usage could be attributed to the recent social distancing restrictions and library closures due to COVID-19. Realm was closed from 4 May 2020.	
Resource standard						
Recently purchased library collection	% of recently purchased library collection that has been purchased in the last 5 years <i>Expected range: 40% to 90%</i>	69.81%	72.39%	75.47%		
Service cost						
Cost of library service	\$ direct cost of the library service per visit <i>Expected range: \$10 to \$90</i>	\$18.59	\$18.26	\$18.20		
Participation						
Active library members	% of the municipal population that are active library members <i>Expected range: 7% to 40%</i>	15.88%	16.26%	16.18%		

Please note that Victorian Government LGPRF changes for 2019/20 financial year have resulted in:

- The 'cost of library service' measure now calculates the 'municipal population' instead of 'number of library visits'.
- The indicator name 'standard of library collection' has changed to 'recently purchased library collection' to better reflect the actual measure.



Maternal and Child Health

Provision of universal access to health services for children from birth to school age and their families including early detection, referral, monitoring and recording child health and development

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Satisfaction						
Participation in 4-week Key Age and Stage visit	% of infants enrolled in the MCH service who participated in 4-week Key Age and Stage visit <i>Expected range: 90% to 110%</i>	98.17%	-	-	This measure now replaces 'Participation in first MCH home visit'	
Service standard						
Infant enrolments in the MCH service	% of infants enrolled in the MCH service <i>Expected range: 90% to 110%</i>	100.99%	101.06%	101.06%		
Service cost						
Cost of the MCH service	\$ cost of the MCH service per hour of service delivered <i>Expected range: \$50 to \$200</i>	\$82.83	\$87.20	\$71.22		
Participation						
Participation in MCH service	% of children enrolled who participate in the MCH services <i>Expected range: 70% to 100%</i>	76.18%	78.11%	73.88%		
Participation						
Participation in MCH service by Aboriginal children	% of Aboriginal children enrolled who participate in the MCH service <i>Expected range: 60% to 100%</i>	76.24%	72.63%	69.90%		

Please note that Victorian Government LGPRF changes for 2019/20 financial year have resulted in:

- The indicator name 'participation in first MCH home visit' has changed to 'participation in 4-week key age and stage visit'



Roads

Provision of a network of sealed local roads under the control of the municipal council to all road users

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Satisfaction of use						
Sealed local road requests	Number of sealed local road requests per 100 kilometres of sealed local road <i>Expected range: 10 to 120 requests</i>	115.87 requests	108.04 requests	98.35 requests		
Condition						
Sealed local roads below the intervention level	% of sealed local roads that are below the renewal intervention level <i>Expected range: 80% to 100%</i>	99.06%	97.31%	97.25%		
Service cost					Cost of sealed local reconstruction per m2 is lower compared to the previous financial year whilst cost of sealed local road resealed per m2 is higher compared to the 2018/19 financial year. This is due to the nature of individual roads and the subsequent scope of works. These figures tend to fluctuate between financial years.	
Cost of sealed local road reconstruction	\$ direct reconstruction cost per square metre of sealed local roads reconstructed <i>Expected range: \$20 to \$200</i>	\$114.19	\$221.08	\$87.98		
Cost of sealed local road resealing	\$ direct resealing cost per square metre of sealed local roads resealed <i>Expected range: \$4 to \$30</i>	\$34.24	\$19.99	\$26.60		
Satisfaction						
Satisfaction with sealed local roads	Satisfaction rating out of 100 <i>Expected range: 50 to 100</i>	64	70	68		



Statutory Planning

Provision of land use and development assessment services to applicants and the community
including advice and determination of applications

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Timeliness						
Time taken to decide planning applications	Days between receipt of a planning application and a decision on the application <i>Expected range: 30 to 110 days</i>	28 days	34 days	35 days	In addition to Councils dedication to provide timely decisions, Councils electronic planning application processes allowed for more efficient processing time.	
Service standard						
Planning applications decided within 60 days	% of planning application decisions made within required timeframe days <i>Expected range: 40% to 100%</i>	88.60%	81.63%	82.45%		
Service cost						
Cost of statutory planning service	\$ direct cost of the statutory planning service per planning application <i>Expected range: \$500 to \$4,000</i>	\$1,851	\$1,870	\$1,861		
Decision making						
Planning decisions upheld at VCAT	% of decisions subject to review by VCAT that were not set aside <i>Expected range: 30% to 100%</i>	92.59%	90.24%	90.41%		

Please note that Victorian Government LGPRF changes for 2019/20 financial year have resulted in:

- The computation for 'cost of statutory planning services' now measures 'total applications' instead of 'new permit applications' from the Planning Permit Activity Reporting System report (PPARS).



Waste Collection

Provision of kerbside waste collection service to the community including garbage and recyclables

Service indicator/measure	Measure expressed as:	EoY 2019/20	EoY 2018/19	EoY 2017/18	Comment	Status
Satisfaction						
Kerbside bin collection requests	Number of kerbside bin collection requests per 1000 kerbside bin collection households <i>Expected range: 10 to 300 requests</i>	68.93 requests	71.9 requests	72.1 requests		
Service standard						
Kerbside collection bins missed	Number of kerbside collection bins missed per 10,000 scheduled kerbside collection bin lifts <i>Expected range: 1 to 20 bins</i>	4.06 bins	3.5 bins	3.4 bins	The increased in missed bins could be attributed to the 'stay at home' restrictions from the COVID-19 lockdown where residents are more attentive to their bin collections. It is suspected that during regular events, these reports would not have taken place as bins would have been emptied during work hours.	
Service cost						
Cost of kerbside garbage collection service	\$ direct cost of the kerbside garbage bin collection service per kerbside garbage collection bin <i>Expected range: \$40 to \$150</i>	\$107.56	\$106.11	\$103.19		
Cost of kerbside recyclables collection service	\$ direct cost of the kerbside recyclables collection service per kerbside recyclables collection bin <i>Expected range: \$10 to \$80</i>	\$71.43	\$62.59	\$43.36	The increase is direct cost of recyclable bin collections experienced in 2019/20 is due to the significant increase in the processing costs of recyclables due to the decrease in the export market of recyclables	
Waste diversion						
Kerbside collection waste diverted from landfill	% of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill <i>Expected range: 20% to 60%</i>	56.83%	54.56%	54.19%		

Please note that Victorian Government LGPRF changes for 2019/20 financial year have resulted in:

- The definition for 'cost of kerbside recyclables bin collection service' has changed to recognise the contract cost to the council of kerbside recyclables collection service.