



# Annual Report 2022-2023





## Acknowledgement of traditional land owners

Knox City Council acknowledges the Wurundjeri Woi-wurrung people and Bunurong people of the Kulin Nation as Traditional Custodians of the land in Knox. The Knox Aboriginal and Torres Strait Islander communities come from a variety of different nations within Australia including the Torres Strait, the Traditional Custodians and Stolen Generation. As such, we pay respect to all Aboriginal and Torres Strait Islander Elders, past and present, who have resided in the area and have been an integral part of the region's histories.

Located at the foot of the Dandenong Ranges, Knox has many places of historic significance to the Kulin Nation. Important cultural and historical sites within Knox hold both the traditional knowledge of First Nations peoples and the traumatic stories of colonisation. The journey ahead for Knox involves the land, the Traditional Custodians, the local First Nations communities, the wider community and the Council itself. We will walk together and listen together to create a culturally safe and culturally rich community for all.

In 2021, Knox City Council announced an intention to promote a "whole of business" mindset, moving forward in its acknowledgement and respect of First Nations peoples, ensuring cross-functional collaboration as opportunities present themselves.  
(Knox Council Plan 2021-2025)





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**Cover image:** Artist George Rose in front of her mural in Lupton Way, Boronia.



# Welcome

## To Knox City Council's Annual Report for 2022-23.

The Annual Report provides a thorough account of Council's achievements, challenges and performance from 1 July 2022 to 30 June 2023. It also provides audited financial statements and a performance statement.

If you would like a printed copy or wish to provide feedback, please contact Council on 9298 8000 or email [knoxcc@knox.vic.gov.au](mailto:knoxcc@knox.vic.gov.au).





# Report of Operations

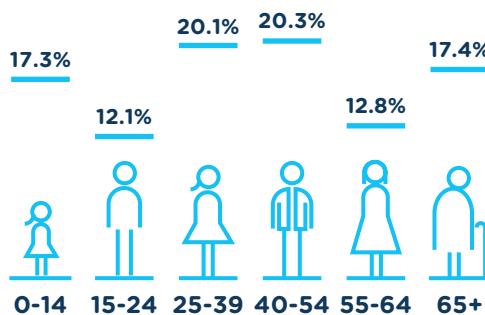
Knox City Council is committed to transparent reporting and accountability to the community. The report of operations 2022-23 is the primary means of advising the community regarding Council's operations and performance during the financial year.

## Who we are

The municipality of Knox is made up of 11 suburbs, approximately 25 kilometres from the Melbourne central business district. It covers an area of 114 square kilometres and consists of the suburbs of Bayswater, Boronia, Ferntree Gully, Knoxfield, Lysterfield, Rowville, Scoresby, The Basin, Upper Ferntree Gully, Wantirna and Wantirna South.



**159,404**  
people call Knox home.

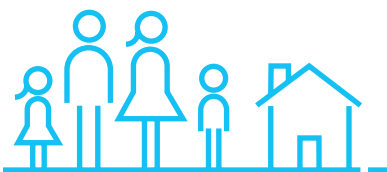


**40**  
is the average age of residents.



**33.1%**  
of residents were born overseas:

- 5.3% China.
- 3.8% United Kingdom.
- 3.2% India.
- 2.5% Malaysia.
- 2.4% Sri Lanka.



## We have a mix of family composition

- 37.1% Couple family with children.
- 25.9% Couple family without children.
- 10.6% One-parent family.
- 26.4% Other family configurations.



**35.3%**  
of working residents are employed in Knox.

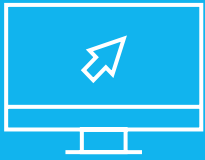
## Our 10-year community vision:

Knox: where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.



# Fast facts about our services

In 2022-23, there were...



**65,743**

online service requests received



**10,890**

visits to Council's Customer Service Centre



**100,215**

phone calls received, with 91% resolved at the first point of contact



**31,565**

hard-waste bookings lodged



**4,945**

children provided with maternal and child health (MCH) services



**1,515**

MCH four-week key age and stage visits



**6,885**

infants and children immunised



**323,354**

visits to aquatic facilities



**1,760**

animal management requests received



**834,002**

physical library items loaned



**359,478**

digital library items loaned

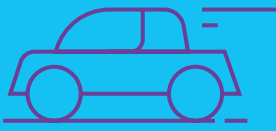


**957**

planning applications received



## In 2022-23, there were...



**5,535**

community transport  
trips made



**2,449**

trees planted



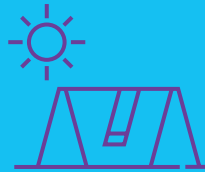
**1,242 km**

of footpaths maintained



**40,022**

drainage pits maintained



**209**

playgrounds maintained



**725 km**

of local roads maintained



**64**

sportsgrounds and major  
reserves maintained



**283**

Council-owned buildings  
maintained



**22,547 m<sup>2</sup>**

of graffiti removed from  
Knox Council's assets



# The year in review

## Mayor & CEO message

**The 2022–23 financial year was a productive year in which we progressed our ambitions to make our community a better place to live and thrive. We advanced the objectives set out in our Community and Council Plans and annual budget, working to deliver vital community services, key capital works projects, engage with our community and advocate for the interests of Knox.**

Fundamental to delivering on the community priorities outlined in these plans is our Customer Strategy. Endorsed in December 2022, this strategy describes the steps we will take to truly understand the needs and priorities of our customers and continually measure our effectiveness in delivering services. With this understanding, we can be calculated and proactive in how we direct our available resources to the things that matter most to our residents, non-resident ratepayers, business owners, local workers, visitors and community service users.

Council was pleased, especially after an extraordinarily challenging period, to present community events as a way to celebrate people coming together. The Knox Carols by Candlelight event returned live on stage for the first time since 2019, celebrating its 21st year. Being one of Melbourne's largest carols performance, the event attracts up to 25,000 people and showcases an outstanding line-up of local and nationally acclaimed performers.

Working in partnership with local First Nations people, relevant services and key networks to progress reconciliation, Council marked Sorry Day with an event that was attended by about 350 community members and also developed our Reconciliation Action Plan.

We also progressed the implementation of a food and garden bin service, furthering objectives from our Council Plan and Years 2 to 4 of our Climate Response Plan. We are reducing the amount of greenhouse gas emitted from landfill by composting food and garden waste, which is then being used to enrich the soil at farms, parks and gardens. This change will significantly decrease the amount of waste going to landfill.

In a Victorian first, Council entered an agreement to install up to seven electric vehicle (EV) public fast-charging stations in select Knox shopping centres, with the first 15-20 minutes of charge free to local residents and visitors. On-road transport accounts for 13% of emissions in Knox, so more charging stations will support and encourage people to choose zero-emissions transport and help our community achieve net zero emissions by 2040. We also completed the Boronia Streetlight Replacement Project, replacing about 500 streetlights on main roads with energy-efficient LEDs.

These lighting upgrades will reduce the emission of greenhouse gases by up to 2,900 tonnes over the next 20 years, which is the equivalent of taking approximately 65 cars off the road each year. This will also improve the amenity and perceptions of safety.

Together with the community, we developed the draft Boronia Renewal Strategy to revitalise the centre of Boronia. As part of Council's broader work to support suburban renewal and retail activation of key precincts in Knox, we worked with the state government to transform Boronia's streets and laneways with art. This year saw the completion of a series of murals to beautify the suburb. Together, we also progressed work on the Ferntree Gully Creative Placemaking Plan, using art to beautify and create interest in the village and improve community safety along key pedestrian walkways.

Council also developed and implemented its Social and Affordable Housing Strategy to help increase supply and identify the potential sites of future dwellings. Almost 30% of our residents are over 55 years old, and we have a particular need for smaller dwellings to match the needs of an ageing population. Actions we will take include negotiating with developers to contribute to social housing as well as advocating to the state government for housing investment in Knox.



Knox has been guiding a project undertaken by the Eastern Affordable Housing Alliance to prevent homelessness among older women, who are the fastest growing cohort of people experiencing homelessness in the eastern metropolitan region. This project is exploring the lived experiences of women aged over 55 and identifying service gaps in the region. It is also helping to identify critical points at which intervention may help keep older women safe from homelessness.

We spent \$59.33 million on capital works, and invested in community priorities such as safer roads and footpaths, drainage upgrades, better parks and playgrounds, and improved sporting and recreational facilities.

The \$18.3 million spent on sporting upgrades included the delivery of a new hockey facility at Wantirna Reserve to cater for growth in the sport and to provide Knox Hockey Club with a new home following the completion of a new synthetic hockey pitch.

We celebrated the completion of significant milestones towards the \$15.6 million expansion of the Knox Regional Netball Centre in Ferntree Gully, which aims to meet future demand for the highest female participation sport in Knox. The completion of the new stadium doubles the number of indoor courts to four, bringing the total number of courts to 22, which allows for more games and training sessions to be held without being impacted by weather. This is part of a wider upgrade project, which will also include refurbishment of the existing courts.

Council continued to progress its program of enhancements to pavilions across Knox, including the \$10.7 million multipurpose facility at Fairpark Reserve, which is nearing completion.

We also delivered a new modular facility and refurbished the existing pavilion at Gilbert Park Reserve to support baseball and softball clubs, and made similar enhancements at the Marie Wallace Bayswater Park to provide female-friendly facilities and enhance experiences for key users.

We also invested \$11.4 million in parks and reserves, including the construction of wetlands surrounding the historic Stamford Park in Rowville. This \$9.5 million project will result in expanded wetlands with shared walking and cycling paths, boardwalks, landscaping and revegetation works, and a lookout tower and village green for community events.

Council is working closely with Melbourne Water, who are half way through daylighting a 1.6-kilometre section of Blind Creek from Scoresby Road to Lewis Park. This will see Blind Creek restored from an underground concrete pipe into an above-ground natural waterway for the community's enjoyment. This reimagining of Blind Creek is part of our bigger plan to turn Lewis Park into the green heart of Knox.

The project will also involve the creation of wetlands with pedestrian bridges, waterway crossings and boardwalks to create an incredible place for the community to enjoy and enhance biodiversity within the 40-hectare parkland. Council is contributing \$3.5 million toward this project.

We progressed planning for the new Knox Library at Westfield, with works set to commence in early 2023-24. The new library will occupy about 2,000 square metres or half of the former Myer store on Level 3. It includes a garden room, computer area, meeting rooms, desk spaces, quiet study booths, lounges, a youth area and a children's area. The Knox Library is our busiest branch and we expect the new library will attract even more community members.

The 2022-23 Budget was a forward-thinking, realistic and responsible budget that had been influenced by many factors. It reflected the challenges and changes forced on Council and our community by the COVID-19 pandemic over the previous two years. It also reflected the significant financial constraints of the state government's mandated rate cap of 1.75%. Rates make up more than 70% of Council's income and help fund vital community services and capital works projects delivered by Council. This rate cap presented a challenge in balancing the delivery of our key services with maintenance of the facilities our community values and relies on. This was in addition to increased costs associated with construction materials, fuel, utilities and many of Council's other expenses. We are proud of what we were able to achieve in 2022-23 given these financial constraints.



Given these financial constraints, the introduction of a new Customer and Performance Directorate and adoption of Our Customer Strategy will be key pieces in guiding our transformation of how we deliver our services to our community. Our renewed focus on having the customer at the centre of everything we do will not only generate efficiencies in how we deliver our services and more cost-effective ways of doing things, but will ultimately result in us better meeting the needs of our customers.

In 2022-23, Knox City Council continued to deliver projects, infrastructure and services to do our best for the community. Knox is a diverse community with many and varied needs and aspirations and we want to do our best for the community. In reflecting on our achievements over the 2022-23 financial year, we would like to thank our Knox Councillors and colleagues for their dedication and commitment to delivering the above outcomes for our community.



A handwritten signature in black ink, appearing to read 'M-T L'.

**Cr Marcia Timmers-Leitch**  
Mayor



A handwritten signature in black ink, appearing to read 'Bruce Dobson'.

**Bruce Dobson**  
Chief Executive Officer



# Financial Summary

Council's financial position continued to remain sound throughout the 2022-23 financial year, while noting the forward outlook is increasingly challenging. A summary of our performance is outlined below while detailed information is included within the financial statements and performance statement sections of this report.

## Operating result

Summary of financial performance as at 30 June 2023	Budget \$'000	Actual \$'000
Total income	190,956	201,378
Total expenses	182,860	209,274
<b>Surplus/(deficit) for the reporting period</b>	<b>8,096</b>	<b>(7,896)</b>

The operating deficit reported in the 2022-23 financial statements is \$7.9M, which compares unfavourably to a budgeted surplus of \$8.1M.

The unfavourable variance is primarily due to the delay in the transfer of the Knox Regional Sports Park assets to the state government, totalling \$25.4M, which occurred in July 2022 after previously being budgeted to occur during the 2021-22 financial year. This timing difference does not negatively impact Council's underlying financial position.

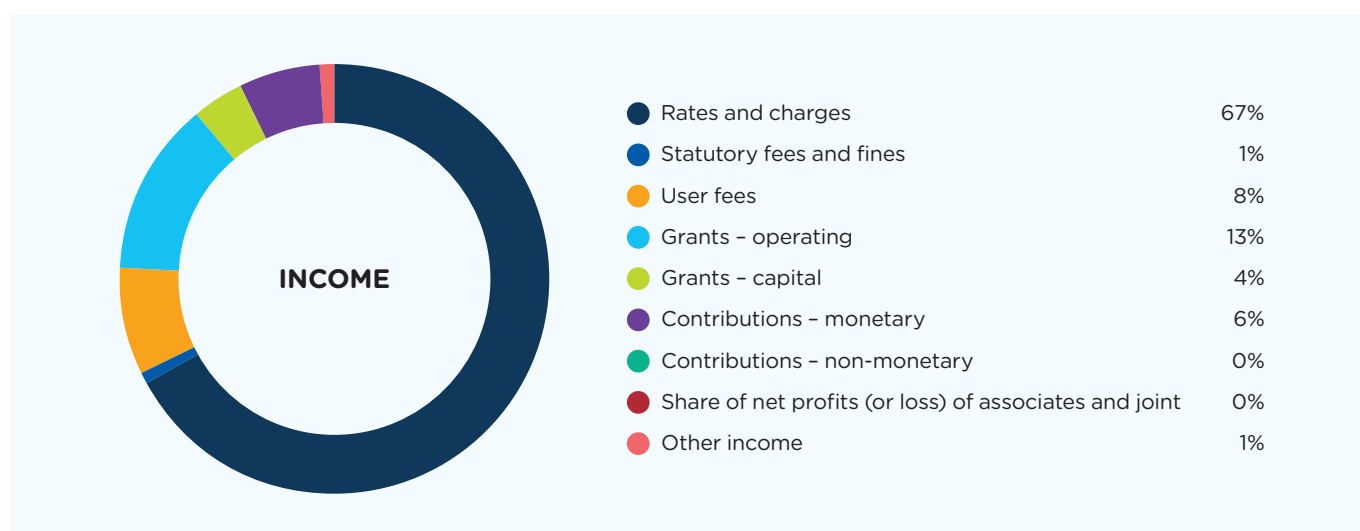
## Income

Total income for the year was \$201.4M. Overall income increased in 2022-23 by \$9.5M, which represents a 4.9% increase from the previous year. The majority of this income is derived from rates and charges of \$134.6M, which represents 66.8% of the total income generated.

Other major sources of income included grants of \$34.7M, user fees of \$15.9M and monetary contributions of \$11.2M.

User fees were down \$0.7M on budget primarily due to decreases in childcare and kindergarten parent fees, while statutory fees were down \$1.3M on budget primarily due to a decrease in traffic enforcement fines against budget. Capital grants were up \$5.6M on budget due to the timing of capital projects, and operating grants were up \$3.7M on budget due to the early receipt of the 2023-24 Victoria Local Government Grants Commission General Purpose Grant. Monetary contributions were up \$2.9M on budget due to the receipt of capital contributions that were budgeted to be received in prior years.

A breakdown of Council's income sources is shown in the following chart, which highlights Council's reliance on rate income to fund community services and the renewal of community assets.



## Expenses

Total expenses for 2022-23 were \$209.3M. Overall expenditure increased in 2022-23 by \$14.6M, a 7.5% increase from the previous year. The increase primarily relates to the \$9.5M increase in materials and services, of which \$5.7M is for waste management (including \$2.6M for the implementation of the Food Organics and Garden Organics service) and the one-off transfer of the Knox Regional Sports Park assets to the State Government, totalling \$25.4 million.

Materials and services were down on budget (\$5.3M), with \$3.7M of this reduction being linked to operating project expenditure for capital works.

The disposal of the Knox Regional Sports Park assets in July 2022 which were budgeted to occur in 2021-22, together with a delay in the budgeted sale of land, resulted in an unfavourable variance of \$32.4M in net loss(gain) on the disposal of property, infrastructure, plant and equipment. The delayed land sales are expected to occur during the 2023-24 financial year.

Contributions and donations were \$1.5M greater than budget, with \$1.2M relating to the State Basketball Centre asset renewal fund and the football pitch replacement fund transferred to the State Government as part of the Knox Regional Sports Park project.

A breakdown of Council's expenditure categories is shown in the following chart. It highlights that the majority of total expenses consisted of employee costs of \$77.4M and materials and services of \$70.1M.

## Overall financial position

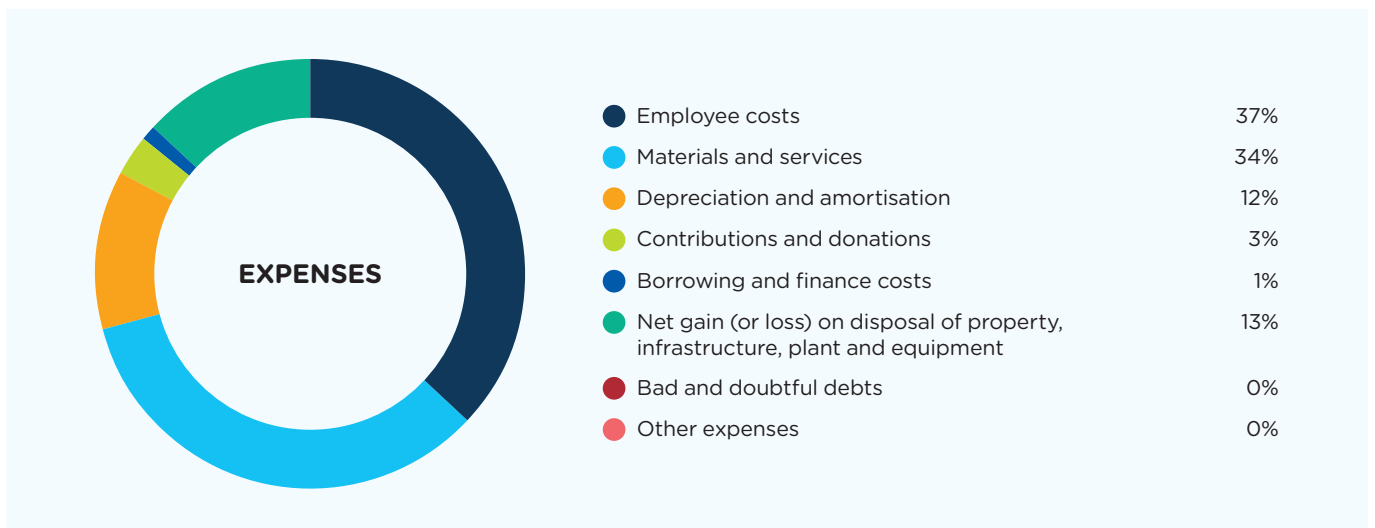
Council ended the 2022-23 financial year with net assets of \$2.1B, an increase of \$112.7M when compared to the budget.

Summary of financial position as at 30 June 2023	Budget \$'000	Actual \$'000
Total assets	2,114,849	2,230,50
Total liabilities	117,906	121,428
<b>Net assets</b>	<b>1,996,943</b>	<b>2,109,522</b>

The variance in total assets is primarily due to the net-asset revaluation increment of \$113.0M through the revaluation of land, buildings, and infrastructure since the 2022-23 budget was adopted.

The Balance Sheet reflects a satisfactory position with working capital ratio (liquidity) of 1.63:1 or 163%, meaning Council has \$1.63 of current assets for each \$1.00 of current liabilities.

Total trade and other receivables were \$21.5M (the 2021-22 figure was \$18.5M). Included in this was rates debtors which increased to \$14.5M in 2022-23 from \$13.1M in 2021-22.





## Cash position

Summary of cash flows for the year ended 30 June 2023	Budget \$'000	Actual \$'000
Cash flows provided by/ (used in) operating activities	27,142	43,981
Cash flow provided for/ (used in) investing activities	(61,227)	(65,189)
Cash flow provided by/ (used in) financing activities	25,296	22,674
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(8,789)</b>	<b>1,466</b>
Cash at beginning of the financial year	47,924	42,852
<b>Cash at end of the financial year</b>	<b>39,135</b>	<b>44,318</b>

Council's cash position as at 30 June 2023 was \$44.3M, with there being a further \$12.5M in investment accounts. This result represents an increase in cash holdings, including other financial assets, from the previous year of \$9.0M.

## Debt position

Council borrowed \$29.3M which was \$5.0M less than budgeted. Borrowings were used to fund works within the capital works program.

## Economic factors

The Australian economy is being impacted by higher inflation and increasing interest rates. This situation has impacted on the interest rate applicable to Council on its access to borrowings as well as the cost of accessing materials and services.

In 2022-23, Knox continued to see increased demand for Council services and upgraded or new facilities while facing the need to maintain assets appropriately. Council's capacity to meet these obligations is challenged by the state government-imposed cap on revenue.



# Capital works program

The City of Knox was largely developed between the 1960s and 1980s, with most of its roads, footpaths, drains and community buildings constructed during that time. Detailed condition assessments of many of Knox’s major assets indicate that Council needs to continue to allocate renewal funding to meet current infrastructure requirements now and avoid increased costs in the future. To achieve long-term financial sustainability, effective asset management is essential.

## Capital expenditure

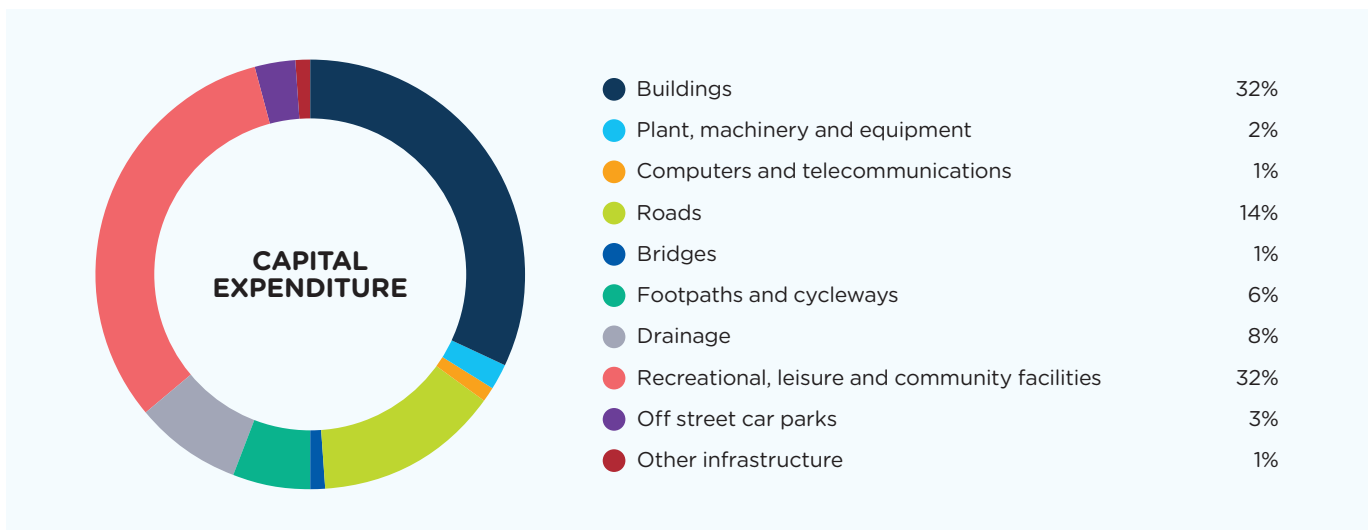
Council allocates funding on an annual basis for the renewal of the community’s assets, which are valued at over \$2B. Funding is also allocated for the new, upgrade, asset expansion and legal requirement programs in order to deliver a range of works that enhance the city and its infrastructure. In 2022–23, Council delivered capital works to the value of \$59.33M, which met the accounting requirements for capitalisation. The following chart details the proportional allocation of the capital works expenditure for 2022–23.

## Major projects in 2022–23

During 2022–23, the major capital works included the following:

### Stamford Park Parklands transformation

Works were continued to deliver enhanced parklands at Stamford Park in order to enhance and preserve this wonderful natural environment for our community. The expanded wetlands at Stamford Park will include shared walking and cycling paths, boardwalks, landscaping and revegetation works, a lookout tower, a village green for community events, and a specially designed habitat for the local platypus colony.





## Pavilions enhancement program across Knox

Council continued to invest in upgrades to pavilions throughout Knox, using both traditional and modular construction (prefabricated offsite) techniques. Key projects delivered or progressing in 2022-23 included:

- Completion of both the modular pavilion construction and adjacent pavilion refurbishment at Marie Wallace Reserve (Bayswater Oval No. 2) to provide an enhanced experience for tenant clubs.
- Completion of the Gilbert Park pavilion upgrade to support regional baseball and softball facilities, where offsite fabrication of the facility was utilised.
- Progression of an integrated multi-purpose facility at Fairpark Reserve to enhance the user experience for all tenants, with building works nearing completion.

## New Library at Knox Central

Works continued during 2022-23 to establish a new library at the Westfield Knox Shopping Centre, which will provide an enhanced user experience for Knox customers.

## Knox Regional Netball Centre

Construction on the \$14.4M expansion of the Knox Regional Netball Centre was completed during 2022-23. There are now two additional indoor courts that provide all-weather support for additional play and support the use of the facility by up to 6,000 netball players each week. The upgrade meets the increasing demand for netball facilities in the region and caters for the future expansion of netball, which is the highest participation sport for females in Knox. This project has received support from both the Australian and Victorian governments.

## Knox Hockey Club relocation

Council completed a successful relocation of the Knox Hockey Club to a new facility at Wantirna Reserve, which incorporated an International Hockey Federation-standard synthetic field to provide a home for the 400-strong members of the Knox Hockey Club. Council had been working with the club for several years to find a new home for it after it had been asked to relocate its home ground of 20 years at the Knox School to make way for new school facilities.





## Asset management

Council continues to invest in its assets – both existing and new – to achieve a quality service standard that meets community needs and ensures financial sustainability into the future. Council’s capitalised works expenditure for 2022–23 was \$59.33M, which included projects carried forward from 2021–22. This also included \$27.61M for asset renewal, which incorporated funding to support the renewal of existing assets, such as roads, bridges, buildings, drainage, footpaths, shared paths, street trees, open space and recreation facilities.

Council adopted an asset plan in 2021–22, which incorporated a strategic lens across a 10-year period, and defined the current condition/performance of Council’s physical assets and identified the financial investment required to provide fit-for-purpose assets that meet the ongoing needs of the community over a 10-year horizon. Having implemented its initial suite of asset management plans, Council is now developing the second generation of asset plans, which will bring a stronger service lens to the planning and management of Council’s assets. These plans will ensure that key management directions have been defined and costed across all asset infrastructure categories.

To support Council’s knowledge of asset performance, an ongoing program of condition audits was completed across all asset categories to better inform planning and decision-making.

## Asset renewal program highlights

Road pavement, kerb and channel, and footpath/shared-path reconstruction programs that were completed during 2022–23, included the following:

- Road reconstruction of Mossfield Avenue, Mountain Gate Drive, Adele Avenue, and the Studfield Shops laneway in Wantirna South; Avalon Road, Rowville; and Marlborough Road, Bayswater in addition to numerous designs to inform the 2023–24 program.
- \$4.34M in road resurfacing works throughout Knox.
- \$2.48M in footpath improvements and \$0.73M in shared-path improvements.

The Active Open Space program included the following works during 2022–23:

- Tennis court renewals at Wantirna Reserve, Reta Matthews Reserve, Eildon Park Reserve and Glenfern Park
- Renewal of sports fields at Guy Turner Reserve
- Cricket net enhancements at Talaskia Reserve and Dobson Park and batting cage renewal at Gilbert Park Reserve.
- Fencing enhancements at various sporting grounds across Knox.





# Description of operations

**Knox City Council provides a broad range of services from Arts and Culture, Community Safety, Sport and Leisure, Festivals and Events, Open Space and Biodiversity, Waste, Economic Development, Food Safety, Community Laws, Early Years, Youth, Seniors, Roads and Transport, Water and Drainage and Sustainability & Climate Response.**

This broad range of services and infrastructure for residents supports the wellbeing and prosperity of the community. Council's Vision, Key Directions and strategies to further improve services and facilities are described in our Council Plan 2021-2025. Further information regarding Council's services can be found in the 'Our Performance' section on page 32.

Council also has a wide range of responsibilities that have been legislated by the Victorian and Australian governments.

## Major Achievements

During, 2022-23 our major achievements included the following:

### Our Customer Strategy 2022-2025

Adopted in December 2022, Our Customer Strategy 2022-2025 has been guiding the transformation of how we deliver our services to ensure that we focus on better meeting the needs of our customers and fostering a customer-centric service culture that will ultimately improve our customers' experience of our services. Council's services extend well beyond roads, rates and rubbish to create this liveable place we are lucky enough to call home. Our strategy was developed following a rigorous research and consultation process, both with our customers and staff, and it ensures our focus on customers is at the centre of everything we do.

As part of our customer transformation, Council produced a new service catalogue, to redefine our service offering through the eyes of our customers. This catalogue outlines 34 external and internal services that Knox provides and considers how we deliver them. It will help to drive improved customer satisfaction, better service delivery, improved decision-making, better integration and increased transparency with the Knox community. Additionally, the service catalogue will be used to support community engagement, customer experience, planning, and review and improvement.



## Reconciliation Action Plan

Council has adopted its first Reconciliation Action Plan (RAP) to strengthen the relationship between the First Nations community and the wider Knox community through meaningful steps to advance reconciliation. Council's two-year plan was developed with the local First Nations community and Wurundjeri Woi-wurrung and Bunurong Elders. Knox has the second largest First Nations population in Melbourne's east. The RAP contains specific steps to embed the principles of reconciliation in everything we do. It identifies six focus areas: health and wellbeing, recognition and respect, employment and economic development, civic participation, cultural heritage, and voice and governance.

## Food and garden bin collection

Over 2022-23, Council has been preparing for changes to our waste service and the introduction of a food and garden waste service in 2023-24. This is one of a number of changes to be introduced as part of the state government's recycling reforms. From 1 July 2023, food scraps can be added to the green waste bin for collection. The household food and garden waste will be collected weekly and general rubbish collected fortnightly. The rollout of this service will significantly reduce the amount of waste going to landfill and the amount of greenhouse gas emitted by landfill sites.

The expanded service will convert food and garden waste into nutrient-rich compost for gardens, parks and farms. Knox Council continued to collaborate with all levels of government and the waste and recycling sector to work towards a more sustainable future for waste collection and recycling.

## Spotlight on the arts

Some of Australia's best performing artists and outstanding local talent appeared at the Knox Community Arts Centre during 2022-23. This program showcased a diverse mix of professional evening shows that featured comedy, music and cabaret performances, together with a daytime program and family school holiday programs. Partnerships with local community groups once again bring an engaging mix of quality homegrown theatre, musical productions and creative workshops to the venue that offered something for everyone. Highlights including Siannach Rua's *Great Irish Song Book*, an authentic music and story catalogue from Irish musician Gallie, and *The Songs of Eva Cassidy* performed by Silvie Paladino.

## Festivals and events

Council held a number of festivals and events to bring our community together during 2022-23. Knox Carols by Candlelight returned live on stage for the first time since 2019 with attendance of 25,000 people. The event is one of Melbourne's largest carols performances and brought together an outstanding line-up of local and nationally acclaimed performers.

The Knox Festival was held in March 2023 at Wally Tew Reserve and had a range of activities for the whole family including amusement rides, community stalls, food trucks, stage programs, an outdoor roller rink, 'come and try' activities and a fireworks finale. This free community event welcomed all locals to come together and celebrate community life. Council also saw the return of the in person Stringybark Festival in October 2022. Stringybark is a free community event celebrating home-grown creativity, sustainability and all things local and has been running for over 30 years. The program featured local gardening, sustainability and arts workshops, colourful stage programs, a maker's market, cooking presentations and children's activities.

## Koolunga Native Reserve plan

Council endorsed a plan that provides clear direction for the future development of Koolunga Native Reserve. The reserve is located at the foothills of the Dandenong Ranges National Park and is one of the early catchments for Blind Creek and the Dandenong Creek. These waterways flow through Knox and provide a wildlife corridor that links the national park to suburbia. The plan has 21 future actions and four priority actions to be initially undertaken.



The priority actions are working with Melbourne Water to improve the functionality of the Forest Road drain; installing a gross pollutant trap and a biofiltration raingarden or small wetland to the west of Forest Road; diverting some of the flow from the Forest Road drain to the ephemeral watercourse in the reserve; and developing a plan for the staged removal of the pine trees throughout the reserve.

## Breathing life into Knox's shopping centres

The Retail Activation Strategy was developed in collaboration with our business community to breathe new life into Knox's shopping centres, following the toll that COVID-19 had taken on Knox traders. Council allocated \$150,000 to be spent over a three-year period to support the strategy. Initiatives under the strategy include creating a platform to provide services to help independent traders bounce back and thrive; making it easier for traders to create outdoor dining and retail experiences through the installation of fixtures and fittings; opening car parks to markets and events creating promotional campaigns that connect Knox's walking, cycling and driving tours and its retail offerings; and inviting local traders, performers and entrepreneurs to our car parks, streets, open spaces and parks.

## Change Management

Throughout 2022-23, a number of restructures and realignments of various scale were carried out across the organisation. Change processes were supported by People, Culture and Development and were carried out in accordance with Clause 12 – Change Management of Council's Enterprise Agreement. The following areas underwent change:

### New organisation structure

A new organisation structure was proposed in 2021-22 to better deliver on our priorities for the Knox community and meet the evolving expectations of our customers. After a significant consultation process with our employees, the new structure went live in September 2022.

Putting the customer at the centre of what we do is a core responsibility for us and is fundamental to delivering on the priorities set out in the Council and Community Plan.

How we arrange ourselves helps us align to our purpose, strategy, focus and customers.

The principles behind the organisation structure design were:

- Group functions together where synergies and common outcomes exist to aid collaboration and enhance the effectiveness and efficiency of our delivery
- Support a customer-centric focus as we plan and deliver on our priorities
- Give clarity to individual roles and the part we each play in making a difference to our community
- Balance accountabilities and responsibilities across teams and departments.

### Customer and Performance

The organisation restructure in September 2022 resulted in the creation of the Customer and Performance directorate. The directorate consists of the Customer and Communications, Chief Information Office, Strategy and Transformation and Governance and Risk departments.

After careful consideration of the priorities and accountabilities for the new directorate, further changes were proposed in February 2023. A change management process was undertaken to enable the directorate to deliver on key priorities that would ensure there was an adequate focus on core responsibilities and accountabilities for each department and to support career progression and development opportunities. The proposed change was endorsed and took effect from 3 April 2023.

### People Culture and Development (Chief People Office)

A review of the people, culture and development function of Council took place in October 2022. Feedback was sought from a number of stakeholders across the organisation. The structure and operating model was reviewed and embedded to ensure a strong focus on Operational Service Delivery, Strategic Business Partnering, and Strategic Centre of Expertise services. The proposed change was endorsed and took effect from 1 January 2023.

The change management processes have better positioned Council to ensure that key priorities at a departmental, directorate and organisational level are achieved.

# Our City

The municipality of Knox is named after Sir George Hodges Knox (1885–1960), who was a local and state politician. Sir George was elected in 1923 to the Ferntree Gully Shire Council.

In 1927, he won the Legislative Assembly seat of Upper Yarra for the Nationalists. Sir George was a diligent local member and remained unopposed between 1929 and 1940. From 1945 until his passing in 1960, he represented Scoresby and is now commemorated with a municipality named after him.

Approximately 25 kilometres from Melbourne’s central business district, Knox is a major hub of cultural, commercial, business and innovative activity in the eastern suburbs of Melbourne.

It is a diverse municipality, with residents from 140 different countries speaking over 130 languages. The City of Knox has an estimated residential population of 159,404 (30 June 2023) and covers an area of 114 square kilometres. The area boasts a green, leafy environment that extends to the foothills of the picturesque Dandenong Ranges. Knox comprises the following suburbs: Bayswater, Boronia, Ferntree Gully, Knoxfield, Lysterfield, Rowville, Scoresby, The Basin, Upper Ferntree Gully, Wantirna and Wantirna South.

## Map of Knox

### Council offices

**Address:**

511 Burwood Highway  
Wantirna South VIC 3152

**Opening hours:**

8:30am to 5pm Monday to Friday

### How to contact Knox City Council

**Phone:** 9298 8000

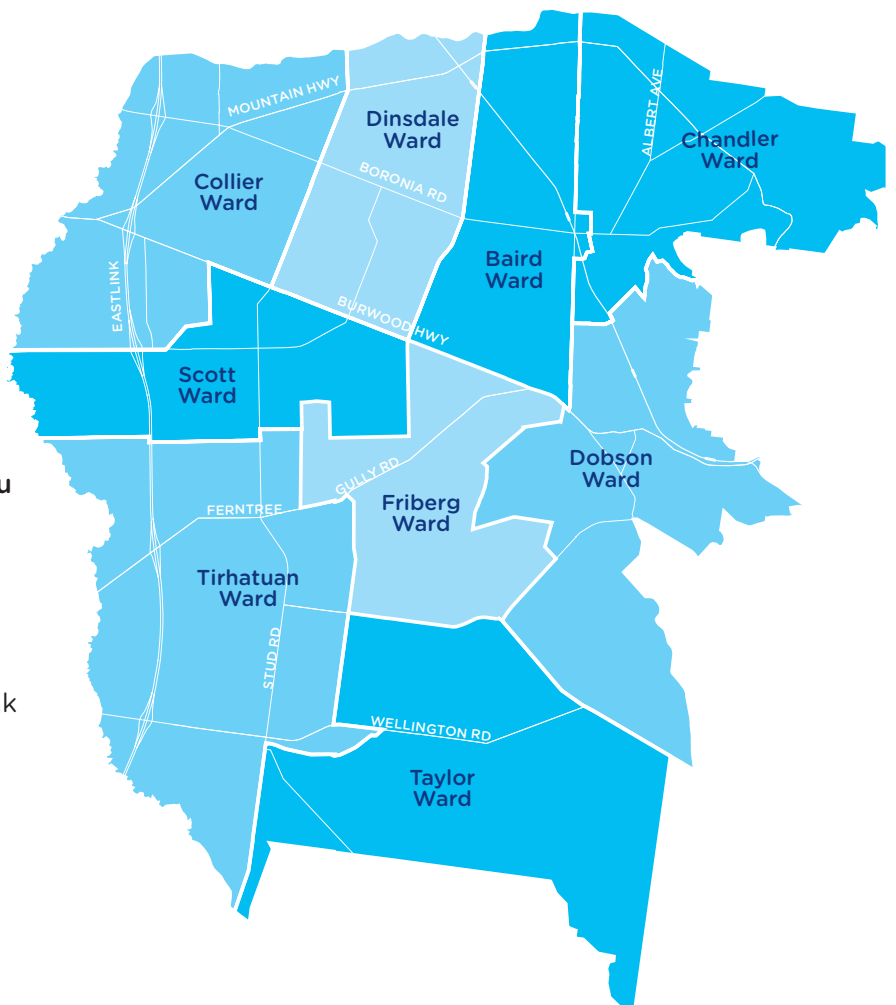
**Email:** [knoxcc@knox.vic.gov.au](mailto:knoxcc@knox.vic.gov.au)

**Facebook:** [knoxccouncil](#)

**Twitter:** [knoxcc](#)

**Instagram:** [knoxccouncil](#)

Visit our Have Your Say website to see how you can contribute to projects and tell us what you think of our draft plans and strategies – [www.knox.vic.gov.au/haveyoursay](http://www.knox.vic.gov.au/haveyoursay)





## Our Councillors



**Cr Yvonne Allred**  
**Baird Ward**

Current term:  
Nov 2020 – current



**Cr Susan Laukens**  
**Friberg Ward**

Current term:  
Nov 2020 – current

Deputy Mayoral term:  
Nov 2020 – Nov 2021

Mayoral term:  
Nov 2021 – Nov 2022



**Cr Jude Dwight,**  
**Deputy Mayor**  
**Chandler Ward**

Current term:  
Nov 2020 – current

Deputy Mayoral term:  
Nov 2022 – current



**Cr Lisa Cooper**  
**Scott Ward**

Current term:  
Mar 2015 – current

Mayoral term:  
Nov 2020 – Nov 2021



**Cr Marcia Timmers-Leitch,**  
**Mayor**  
**Collier Ward**

Current term:  
Apr 2019 – current

Deputy Mayoral term:  
Oct 2019 – Oct 2020

Mayoral term:  
Nov 2022 – current



**Cr Darren Pearce**  
**Taylor Ward**

Current term:  
Nov 2008 – current

Mayoral term:  
Nov 2013 – Nov 2014,  
Nov 2016 – Nov 2017



**Cr Sorina Grasso**  
**Dinsdale Ward**

Current term:  
Nov 2020 – current



**Cr Nicole Seymour**  
**Tirhatuan Ward**

Current term:  
Mar 2012 – current

Mayoral term:  
Oct 2019 – Oct 2020

Deputy Mayoral term:  
Nov 2021 – Nov 2022



**Cr Meagan Baker**  
**Dobson Ward**

Current term:  
Nov 2020 – current

# Our people

## Executive management team

The following information is representative of the executive management team in place at Knox as at 30 June 2023.



**Bruce Dobson**  
**Chief Executive Officer**

Bruce Dobson joined Knox City Council as Chief Executive Officer on 8 September 2021. As Chief Executive Officer, Bruce was appointed by Council and is responsible for leading the organisation in delivering on Council's objectives.



**Judy Chalkley**  
**Director Connected Communities**

Judy's directorate consists of:

- Active and Creative Communities
- Community Access and Support
- Community Wellbeing
- Family and Children's Services



**Matt Kelleher**  
**Director City Liveability**

Matt's directorate consists of:

- City Futures
- City Planning and Building
- City Projects
- City Safety and Health



**Greg Curcio**  
**Director Customer and Performance**

Greg's directorate consists of:

- Chief Information Office
- Customer and Communications
- Governance and Risk
- Strategy and Transformation
- Data Enablement



**Grant Thorne**  
**Director Infrastructure**

Grant's directorate consists of:

- Community Infrastructure
- Major Initiatives
- Operations
- Sustainable Infrastructure



**Navec Lorkin**  
**Chief Financial Officer**

Navec's function consists of:

- Chief Financial Office
- Strategic Procurement and Property



**John Rashed**  
**Acting Chief People Officer**

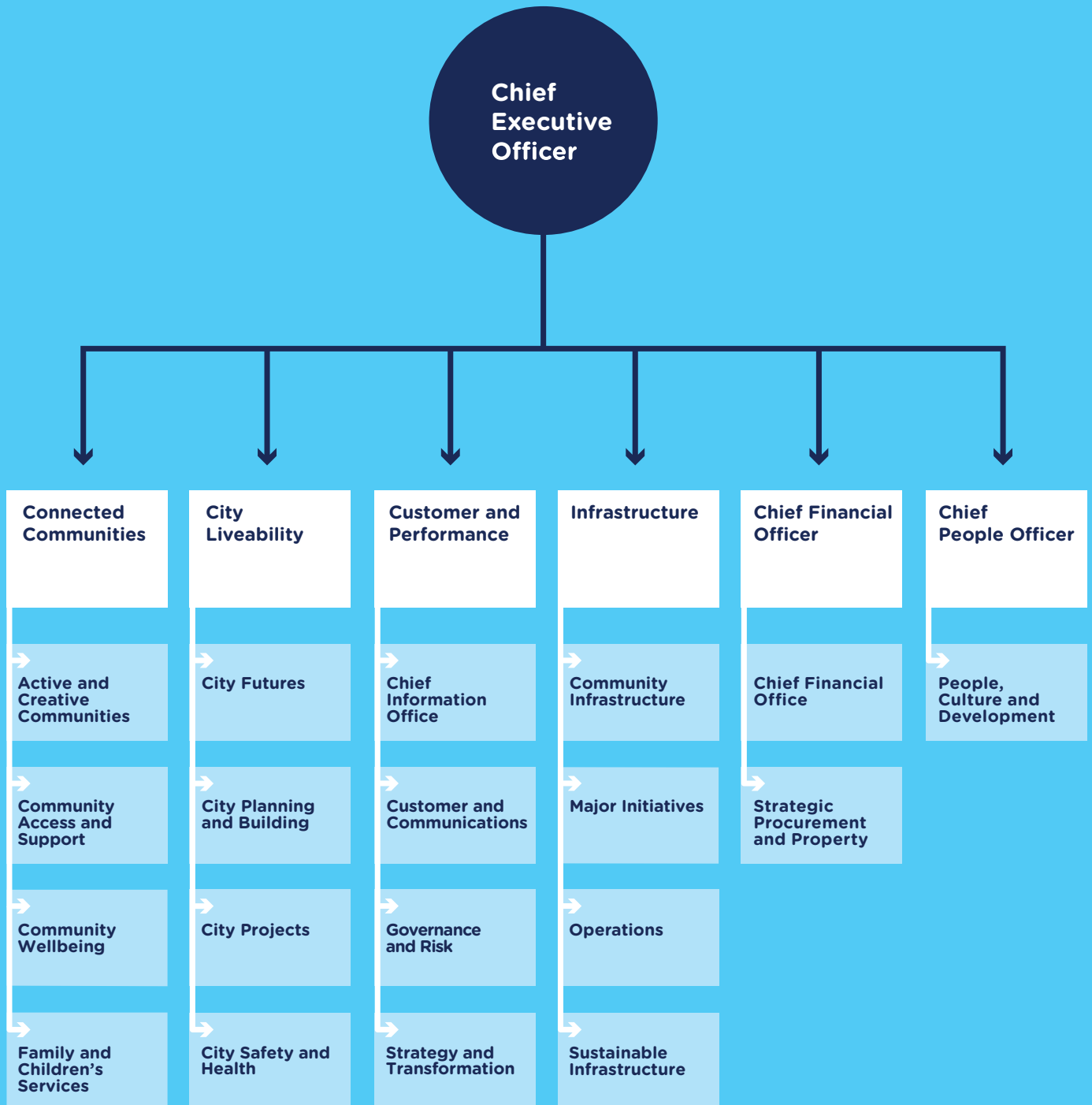
John's function consists of:

- People, Culture and Development



# Organisation chart

The following chart sets out the organisational structure of Knox City Council as at 30 June 2023.



## Workplace report

As at 30 June 2023, Council employed 955 people, who worked in full-time, part-time, temporary and casual positions.

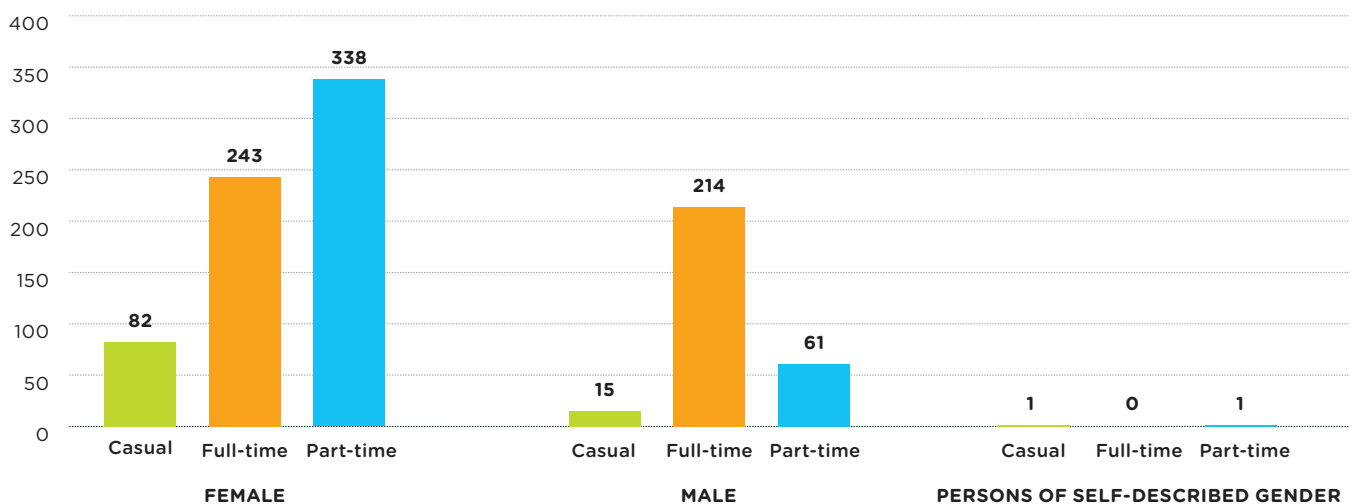
Overall, 176 permanent, temporary and casual staff joined Council during the year to fill vacant positions and meet increased legislative, project and operational requirements.

### Staff by functional area in 2022-23

#### Headcount as at 30 June 2023

Directorate	Full-time			Part-time			Casual			Gender Total			Grand Total
	Female	Male	Persons of Self-Described Gender	Female	Male	Persons of Self-Described Gender	Female	Male	Persons of Self-Described Gender	Female	Male	Persons of Self-Described Gender	
Chief Executive Office	1	1	-	-	-	-	-	-	-	1	1	-	2
Chief Financial Office	10	3	-	11	-	-	-	-	-	21	3	-	24
City Liveability	41	44	-	83	39	-	27	9	1	151	92	1	244
Connected Communities	109	16	-	198	7	1	52	5	-	359	28	1	388
Customer & Performance	40	30	-	25	8	-	-	-	-	65	38	-	103
Infrastructure	28	118	-	14	7	-	1	1	-	43	126	-	169
People, Culture and Development	14	2	-	7	-	-	2	-	-	23	2	-	25
<b>Grand Total</b>	<b>243</b>	<b>214</b>	<b>-</b>	<b>338</b>	<b>61</b>	<b>1</b>	<b>82</b>	<b>15</b>	<b>1</b>	<b>663</b>	<b>290</b>	<b>2</b>	<b>955</b>

#### EMPLOYEES - HEADCOUNT BY EMPLOYMENT STATUS AND GENDER





### Full-time Equivalent (FTE) as at 30 June 2023

A summary of the number of full time equivalent (FTE) Council staff by organisational structure, employment status and gender is detailed in the following table.

Employment Status/Gender	Chief Executive Office	Chief Financial Office	City Liveability	Connected Communities	Customer & Performance	Infrastructure	People, Culture and Development	Total
Permanent Full-Time - Female	1	9	32	90	33	22	13	<b>200</b>
Permanent Full-Time - Male	-	3	37	13	20	106	1	<b>180</b>
Permanent Part-Time - Female	-	6.55	23	91.73	11.1	7.26	5.27	<b>144.91</b>
Permanent Part-Time - Male	-	-	8	2.17	2.72	1.34	-	<b>14.23</b>
Temporary Full-Time - Female	-	1	9	19	7	6	1	<b>43</b>
Temporary Full-Time - Male	1	0	7	3	10	12	1	<b>34</b>
Temporary Part-Time - Female	-	0.89	4.81	27.27	7	1.5	-	<b>41.47</b>
Temporary Part-Time - Male	-	-	-	2.2	1.48	2.57	-	<b>6.25</b>
Casual - Female*	-	-	0.81	1.56	-	0.03	0.06	<b>2.46</b>
Casual - Male*	-	-	0.27	0.15	-	0.03	-	<b>0.45</b>
<b>Total</b>	<b>2</b>	<b>20.44</b>	<b>121.92</b>	<b>250.74</b>	<b>92.3</b>	<b>158.73</b>	<b>21.33</b>	<b>667.46</b>

\* Each casual is calculated as 0.03, which is equivalent to 1 hour per week.

Note: Persons of self-described gender have been removed from this table so as to preserve confidentiality, however have been include in the "Total" column.



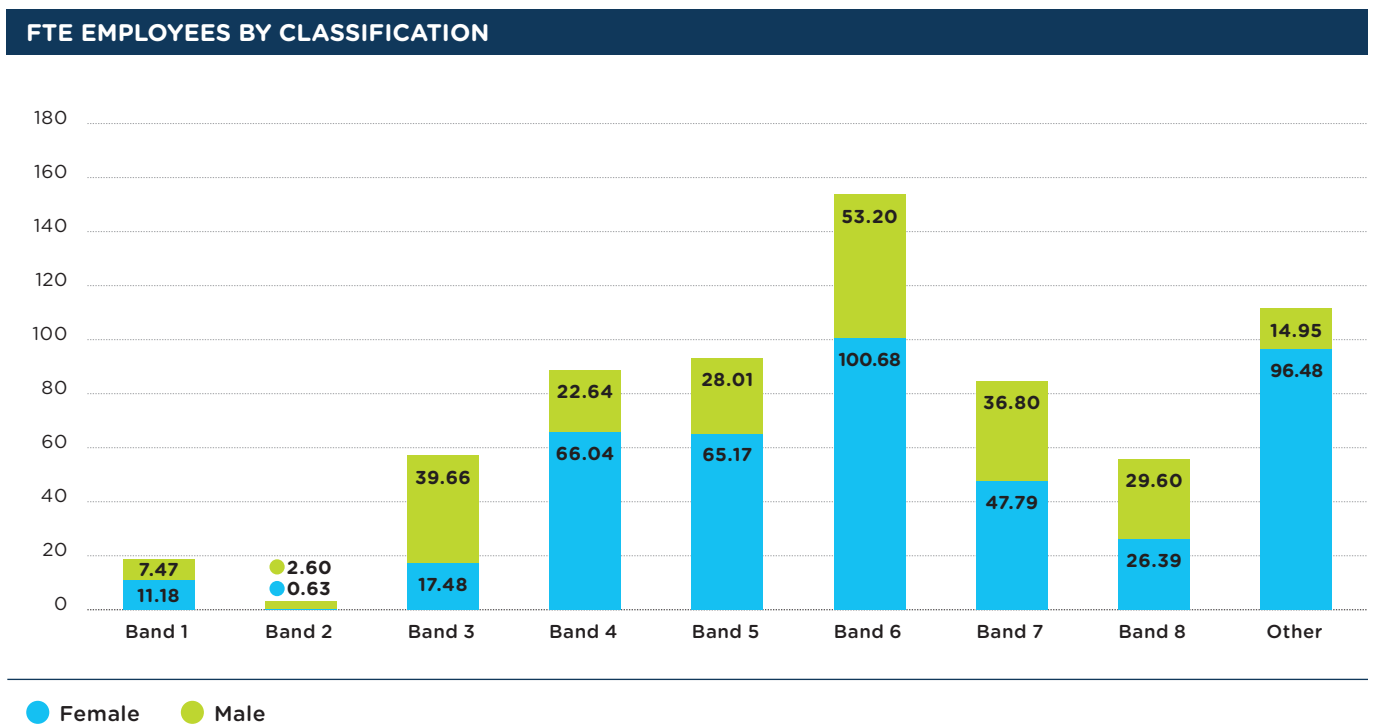
## Council staff

A summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender is detailed in the following table.

Employee Classification	Female	Male
Band 1	11.18	7.47
Band 2	0.63	2.60
Band 3	17.48	39.66
Band 4	66.04	22.64
Band 5	65.17	28.01
Band 6	100.68	53.20
Band 7	47.79	36.80
Band 8	26.39	29.60
Other*	96.48	14.95
<b>Total</b>	<b>431.84</b>	<b>234.93</b>

\* 'Other' includes non-banded workforce members, including health professionals and nurses, teachers, assistants and senior executive officers.

Note: Persons of self-described gender have been removed from this table so as to preserve confidentiality.





## Purpose

**During 2022-23, we continued to strengthen our staff’s connection to our organisational purpose: ‘empowering our diverse community to thrive and prosper’.**

Knox City Council practices hybrid and flexible ways of working. Hybrid working at Knox means adapting where, when and how we work together to meet the needs of our customers. The following hybrid principles were established:

- Flexible by design
- People at the centre
- Keep connected
- Workplace as a resource

Based on these principles, leaders continue to support their teams to complete team agreements, to establish work modes of how, when and where to work, and the best ways to connect. This change supports one of the strategic actions in the Gender Equality Action Plan, which is to implement a refreshed flexibility model to support work-life integration and assist teams to continue to work together to service the changing needs of the community, while adopting hybrid working principles as well. As part of our Employee Value Proposition (EVP) framework, this work will be reviewed to ensure that this model remains fit for purpose and that we aim to become a strong employer of choice.

Following on from Knox’s first Employee Engagement Survey in March 2023, Council achieved a 77% response rate with an engagement score of 59% across the organisation as a whole. Engagement is a measure of people’s connection and commitment to the organisation and its goals. In essence it reflects the level of enthusiasm and connection employees have with Knox, the level of motivation to put in extra effort, and how committed people are to staying. Leaders shared their department and team results and have been working with their team members to identify focus areas to work on together. Our leaders have actively listened and accepted the survey results working towards closing out their action items about what our employees have told us scheduled for completion by the end of 2023.



## Our values

Our values are the foundations to our success and culture at Knox. They represent what we stand for; they inspire us to bring our whole selves to work; and they create a shared understanding to align the way we work with our vision and purpose.



Our Employee Engagement Survey conducted in March 2023 revealed that 85% of respondents thought they had a good understanding of what our organisation's values meant and 71% believed our values were a good fit for our culture.

Our annual Star Awards celebrate outstanding excellence in people and teams across Knox. These awards have been aligned with our values to help foster a positive and purpose-driven work environment. This aids in motivating our employees, enhances engagement and job satisfaction, promotes desired behaviours, and contributes to the overall success of the organisation.

ROADmap (performance conversations) focuses on growth and authentic conversations to enhance performance and development. It helps align our vision, purpose and values in all that we do. One of the developmental activities of ROADmap is for employees and their leaders to notice, encourage, talk about and bring our values to life through sharing stories and examples of how they have demonstrated the values.



## Organisational Development

The People, Culture and Development (PCD) restructure in 2022 resulted in the introduction of a new team Organisational Development (OD) with three Key Focus Areas – Talent, Learning and Culture:

- Attract and Retain TALENT
- Grow LEARNING Capability
- Cultivate a CULTURE of Engagement

### Learning and Development:

Knox City Council holds quarterly Leadership Forums with our people leaders. These forums are held to:

- Unite senior leaders at Knox and build trust
- Provide clarity about what it means to be a leader at Knox
- Improve cross-functional engagement, alignment and collaboration
- Lead our strategic initiatives and support a customer-centric focus
- Lead with compassion and authenticity to support our evolving culture
- Improve communication and share key updates
- Develop leadership skillsets and mindsets
- Build peer connections and share learning

Knox City Council also has a number of learning and development opportunities for all staff. Workshops run during 2022–23 included:

- Wholehearted Conversations
- Customer First Training
- Intersectional Bystander training
- You as Coach – Masterclass
- School Readiness funding programs
- Partnerships with parents affected by trauma
- Recruiting for Excellence – Behavioural Interview Skills for Merit Based Selection
- Recruiting for Excellence – Leading the Recruitment Process
- Child safe training
- Pulse corporate reporting training
- Gender Impact Assessment training
- Community Engagement Training – How to Nail a Successful Listening Post
- Various other modules

## Equal opportunity

Council takes its equal opportunity responsibilities seriously and is committed to upholding the principles of the *Equal Opportunity Act 2010*, which are affirmed in Council's Enterprise Agreement No.11 2023–2026. Throughout the first half of 2023 there was a strong focus on the Gender Equality Action Plan, which was supported through holding a number of training programs for all staff such as Active Bystander Training, Gender Impact Assessment Training, Everyday Sexism, LGBTIQ Inclusion and Sexual Harassment in the Workplace (Compliance) Training.

Regular updates of equal opportunity issues or concerns are reported to the Staff Consultative Committee (SCC) who also act as the Equal Opportunity Consultative Committee (EOCC).

## Child Safety

Knox City Council is committed to complying with the Victorian Child Safe Standards, which set out the compulsory minimum standards for organisations that provide services for children and young people (or where services and facilities are used by children and young people) to help protect them from harm.

### ***Our commitment***

***Knox City Council has zero tolerance for child abuse and all forms of harm to children.***

***All children and young people who access our services, programs, events and facilities have the right to feel safe and be safe. This includes spaces owned or managed by Council.***

***We take the wellbeing and safety of children and young people in our care seriously. We maintain a child safe organisation by embedding the protection of children into everyday thinking and practice.***

***All Knox City Council employees, contractors and volunteers are responsible for ensuring children and young people are valued, heard and protected from abuse.***

In 2021–22, Council updated its Child Safe Policy and Procedures to reflect the 11 new standards and undertook an analysis of any priority areas for further focus in 2022–23 to address these new standards. Council reinforced its commitment to child safety through establishing the child safe advisor role to support the organisation to strengthen its focus and compliance with the Child Safe Standards.

The Child Safe Governance and Reporting Framework was adopted in 2023 by the Child Safe Committee to monitor and report progress and compliance of all agreed actions as outlined in the Child Safe Action Plan. All Council teams and services are required to ensure compliance with the Knox Child Safe Policy and implement appropriate initiatives and actions to create and maintain a child-safe environment that meets the 11 new standards.





## Staff health and wellbeing

In 2022–23, our goal is to provide a safe and healthy workplace and environment for our staff (employees, contractors, volunteers, students and visitors). At Knox City Council, our culture recognises safety as everyone’s responsibility. We integrate this messaging into our organisational values. Each person is responsible for recognising workplace hazards and correcting or reporting them promptly. Knox City Council then has a robust system in place to support the investigation and either rectify, or oversee the rectification of reported hazards.

We have several programs to support the wellbeing of our employees, including free flu vaccinations, a partnership with a local medical and allied health provider, safety committees and a wellbeing learning program. In addition, we have an extensive employee assistance program to support staff with both personal and work-related issues.

## Safety activities

Knox is committed to maintaining a safety culture and implements a number of safety and injury management focused activities.

### Implementation of Duress Devices

In 2022–23, Council issued 88 duress devices to staff, developed and implemented relevant procedures, and trained all staff in the usage of those devices. The introduction of duress devices followed hazards encountered in previous years in lone-worker situations. These hazards were identified as a significant risk to the health and safety of Council staff and could be limited by duress devices.

## Contractor Safety Management Program

Council is committed to achieving a workplace that is safe and without risk of harm to all employees, contractors, volunteers, clients, and visitors, so far as is reasonably practicable; and in compliance with the *Occupational Health and Safety Act 2004* (‘The Act’), Council has adopted key principles and duties pertaining to effective contractor safety management.

Contractors are often engaged to perform work for which specialised skills, knowledge and expertise are required and/or which is relatively high risk in nature. Where Council has engaged a contractor, both parties have shared responsibilities and must work together to ensure the health and safety of themselves and others. Contractors must therefore be held to similar safety standards expected from Council staff and a process must be in place to manage the occupational health and safety practices of the contractors we engage.

Highlights from 2022–23 included

- Development of a contractor safety management procedure
- Implementation of contractor safety management training
- Prequalification and compliance system

## Injury management

Council experienced a slight increase in injuries reported by Council staff in 2022–23, with 114 injuries reported compared to 103 injuries in 2021–22.

Pleasingly, the proportion of injuries classified as ‘major injuries’ (medical treatment and lost-time injuries) continued to reduce from previous years, with 36 reported in 2022–23 compared to 43 in 2021–22 and 54 in 2020–21.

‘Minor injuries’ (injuries requiring no treatment or first aid only) increased to 78 in 2022–23 from 60 in 2021–22.

The reduction in ‘major injuries’ resulted in a reduction in the number of WorkCover claims lodged to 26 in 2022–23 compared to 30 in 2021–22.

Council’s investment in a holistic injury management program that is focused on early intervention and timely and sustainable return-to-work programs resulted in an overall improvement in Council’s WorkCover claims performance.

## Risk management

Council continued to work throughout the 2022–23 financial year towards embedding a risk management culture in the organisation. Progress towards achieving this goal was supported by transferring the Risk team to the Governance and Risk department to enable integrated oversight of risk management and governance practices and ensure risk considerations are entrenched within governance and compliance processes.

The realignment of the risk team will support the organisation to continue to manage and reduce risk in our operations, whilst balancing risk with innovation in order to meet the requirements of the Council Plan 2021–2025.

Council is committed to proactive risk management and has continued to maintain its Risk Management Policy and Framework, which is in line with the current international standards (ISO 31000: 2018 Risk Management).

Council's risk management objectives are to:

- integrate and promote risk management practices into all of Council's work practices
- equip staff and management with the knowledge and ability to identify, analyse and prioritise areas of risk to Council
- implement effective processes to reduce and/or eliminate high-level risk
- continuously improve risk assessment, monitoring and reporting standards
- provide a basis for higher standards of accountability through the creation of effective performance objectives and the measurement of performance against these objectives.

The executive management team continues to conduct quarterly reviews of Council's Corporate Strategic and Operational Risk registers, with regular reports being provided to Council's Audit and Risk Committee. This will be supported into the future by the implementation of the new enterprise risk management platform in June 2023, which will support more efficient risk management, monitoring and reporting.

## Insurance

Council's insurance portfolio is comprehensively reviewed annually with support from an appointed broker. Our major insurable risks include building assets, public and professional liabilities, cyber security and motor vehicles. Council is a participant of the Municipal Association of Victoria's Liability Mutual Insurance Scheme. The scheme provides public liability and professional indemnity insurance cover.

## Business Continuity Management

Council's Business Continuity Framework and Crisis Management Plan were reviewed and updated in 2020. Individual business area continuity plans are reviewed annually.

Business continuity management at Knox City Council is aligned with current International Business Continuity Standards (ISO 22301:2019 Business Continuity Management and the Good Practice Guidelines 2018).

A status report on Council's business continuity management program is provided to the executive management team biannually and to the Audit and Risk Committee annually.

Council seeks to maintain the continuity of its business and services by monitoring and managing potential risks and risk events that impact on the availability of resources supporting our business processes.

Business continuity awareness and training scenarios are provided yearly to key staff members with business continuity responsibilities.



## Audit and Risk Committee

Council's Audit and Risk Committee (ARC) oversees and monitors the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

The functions and responsibilities of the ARC are set out in a charter approved by Council.

The ARC's purpose is to:

- monitor the compliance of Council's policies and procedures with the overarching governance principles, the Act, regulations and any ministerial directions
- monitor financial and performance reporting
- oversee internal and external audit functions
- monitor and provide advice on risk management and fraud prevention controls.

The ARC consists of three independent members, and two councillors. Independent members are appointed for a maximum term of six years. The chair is elected from amongst the independent members.

ARC meetings are held quarterly, or more frequently as determined and the Committee reports on its operations to Council biannually.

## Internal and External Audits

The audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. Council uses the services of an external provider who has extensive local government experience to carry out the internal audit function.

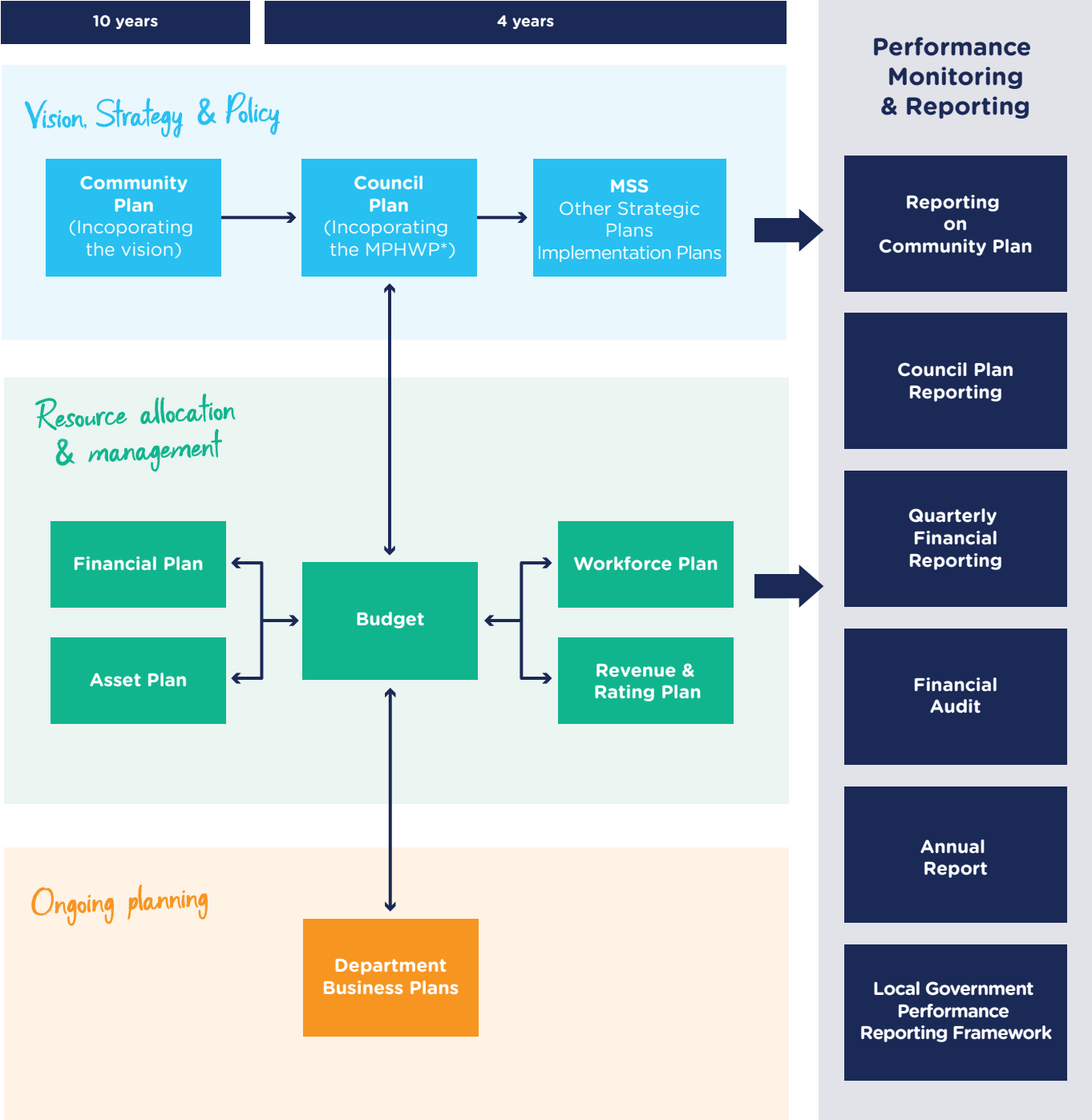
The risk-based three-year Strategic Internal Audit Plan is revised annually to ensure that the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework; the Council Plan; the impact of any change on operations, systems or the business environment; prior audit coverage; and outcomes and management input. The audit plan is reviewed and approved by the Audit and Risk Committee (ARC) annually.

The internal auditor attends ARC meetings as required to report on the status of the audit plan, provide an update on the implementation of audit recommendations, and present the findings of completed reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible officers and tracked through Council's internal compliance framework. Each year, external auditors from the Victorian Auditor General's Office prepare an external audit plan and an independent audit report on Council's financial and performance statements.

# Our performance

## Our plans

All of Knox City Council’s work is shaped by two key guiding documents: our Community Plan 2021–2031 and our Council Plan 2021–2025.



\*Municipal Public Health and Wellbeing Plan

The Community Plan 2021-2031 represents the voices of our community and stakeholders. It includes the Community Vision and describes what we, as a collective, need to focus on to achieve that vision.

The Council Plan 2021-2025 (incorporating the Municipal Public Health and Wellbeing Plan) represents our commitment and contribution to achieving the Community Vision. It is Council's key strategic plan and provides direction to the organisation.

Knox's Municipal Public Health and Wellbeing Plan has also been integrated into the Council Plan. This ensures the priorities for supporting, protecting and improving the health and wellbeing of our community are at the forefront of everything we do and are integrated into all Council services and initiatives.

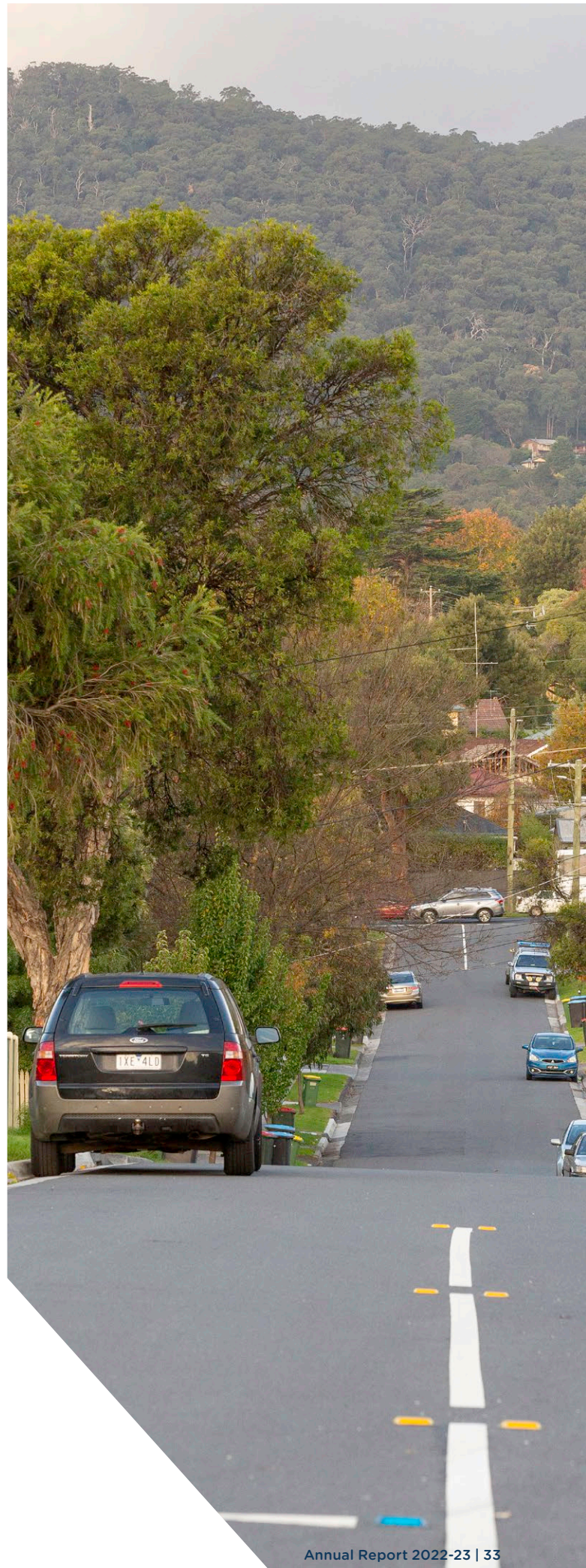
These plans form an integral part of Knox's integrated strategic planning and reporting framework, which illustrates the medium- and long-term plans that we produce to guide and manage our city.

## Our 10-year community vision

In 2020 we asked our community to tell us about their aspirations for the future of Knox. Through face-to-face activities and online community forums and focus groups, people of all ages told us what they love about Knox now and what they want it to be like in 10 years.

Based on what we heard, we developed and released five vision statements for public voting. The following vision statement was selected by the vast majority of those that voted as the one that best reflected our community's aspirations:

**Knox: where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.**





## Our key directions

Using the information we gained through research and talking to the community about their needs and aspirations, we developed five Key Directions that will help achieve the Community Vision.

In the Community Plan 2021-2031, each Key Direction describes the outcomes our community want to see over the next 10 years and what we need to focus on to get there.

These Key Directions also drive the work of Council. The Council Plan 2021-2025 articulates the strategies that Council is using to achieve these outcomes, the initiatives we're undertaking over this four-year period and what we'll start to see if we're successful.



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### **Key Direction 1: Opportunity and innovation**

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.

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### **Key Direction 2: Neighbourhoods, housing and infrastructure**

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.

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### **Key Direction 3: Natural environment and sustainability**

Knox's natural environment is protected and enhanced to ensure sustainability for future generations.

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### **Key Direction 4: Connection, resilience and wellbeing**

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.

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### **Key direction 5: Civic engagement and integrity**

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

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## Our detailed performance

This section of the Annual Report 2022-23 provides an overview of the achievements of the second year of our Council Plan.




### Our initiatives

The initiatives earmarked to be completed or to have had significant work undertaken in the 2022-23 financial year were identified in the Annual Budget 2022-23. The progress against these initiatives is listed in the following pages under the Key Directions.

We have flagged the initiatives that will contribute to the health and wellbeing of our community with a **◆** symbol. When you see this symbol you will know that these initiatives will help us become a healthier, stronger, more resilient and connected community.

Each Key Direction also has a major initiative. The major initiatives are those identified by Council as priorities to be undertaken during the financial year.

The progress status reflects the status of the key milestones, not necessarily the status of completion of the initiative overall, as many of the initiatives run over multiple years. Progress status is reported based on the following colour coding:

	<b>Complete</b>
	<b>Behind Schedule</b>
	<b>Deferred</b>

The assessment of progress against the milestones relates only to Year 2 (2022-23) of the four-year Council Plan 2021-25, with the majority of initiatives spanning multiple years. The items behind schedule are primarily related to external factors outside Council's control.

## How we'll know we're making a difference

In the Council Plan, we have identified a number of indicators that will tell us if the work that we have been performing has been contributing to a positive change in our community. Council has sole control over the achievement of some of these indicators. For others, it is able to influence in partnership with other organisations (for example, other levels of government, service providers). It must be noted, however, that some data will not change due to different reporting timeframes. Updated data for these indicators will be reported in future annual reports when it becomes available.

### Our ongoing work

The services we provide and the everyday work that Council does are listed under each Key Direction. Our services may contribute to more than one Key Direction; however, they have been placed under the Key Direction to which they contribute the most.

## Local Government Performance Reporting Framework

The Local Government Performance Reporting Framework (LGPRF) was established by the Victorian Government in 2014 and is a mandated reporting requirement for all councils. The LGPRF is a comparative reporting framework that aims to ensure measuring and reporting on performance is done in a consistent way across local government in Victoria.

Four indicator sets have been developed across three thematic areas - service performance, financial performance and sustainability - in order to provide a comprehensive picture of Council's performance. These indicators and measures are reported on throughout the following sections of this report.



## Key Direction 1: Opportunity and Innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.

### Strategies we are undertaking to achieve success in this area:

- Maximising the local economy by supporting existing businesses and attracting new investment.
- Encouraging and supporting opportunities for skills development and lifelong learning for all people in Knox.
- Supporting organisations in Knox to navigate recovery and new ways of working.

### Highlights:

- We presented the Bayswater Business Precinct (BBP) Transformation Strategy to Council for adoption and undertook engagement with Councillors on the BBP Governance Framework to finalise it for deployment.
- We actively participated in the State Government Planning Scheme Amendment process for the Wantirna Health Precinct.
- A project scope was prepared to enable and advance the circular economy and the resources needed to deliver it.
- Diverse and creative workshops were delivered through Council's cultural and community venues, and program expansion occurred at Knox Community Arts Centre and Ferntree Gully Community Arts Centre.







## What we achieved in 2022-23

Progress of our initiatives identified in Year 2 of the Council Plan 2021-2025.


Maximise the local economy by supporting existing businesses and attracting new investment.

Initiative	Progress	Comments	Status Symbol
<p>Work with Maroondah and Yarra Ranges Councils to deliver key initiatives of the Bayswater Business Precinct Transformation Strategy.</p> <p>Present the Bayswater Business Precinct Transformation Strategy to Council for adoption.</p> <p>Undertake engagement with Council on the BBP Governance Framework and finalise for deployment.</p>	100%	<p>The Bayswater Business Precinct Transformation Strategy was adopted by Council in December 2022 with the proposed Governance Framework presented to Council on how Knox, Maroondah and Yarra Ranges councils would work together on its implementation. Council officers from the three councils continue to progress the implementation actions of the Bayswater Business Precinct Transformation Strategy. This includes development of the spatial plan project brief, promotion of Council's endorsement of the strategy through various communication channels, and preliminary scoping for locating an advanced manufacturing hub within the precinct.</p>	
<p>Work alongside the state government on the implementation of the Wantirna Health Precinct Masterplan.</p> <p>Actively participate in the State Government Planning Scheme Amendment process for the Wantirna Health Precinct, including making a submission and engaging in any panel/ advisory committee process. ◆</p>	100%	<p>A draft submission to the Wantirna Health Precinct Masterplan Planning Scheme Amendment (PSA) exhibition process was prepared and endorsed by Council at the March 2023 meeting of Council.</p> <p>Council officers continue to liaise with the Department of Transport and Planning regarding the state government's consideration of the Wantirna Health Precinct PSA and Council's submission to the amendment. No further update has been provided by the state government on timeframes for any public hearing associated with the PSA or their position on Council's submission.</p>	
<p>Research and review supply chain connectivity and networks, to enable and advance the circular economy.</p> <p>Prepare a project scope to enable and advance the circular economy and the resources needed to deliver it.</p>	100%	<p>A project scope and application was submitted to Sustainability Victoria to support Council's grant funding application to undertake a project that investigates supply connectivity in Knox. Council is awaiting the state government's decision on the application. Council officers are continuing to explore alternative circular-economy initiatives whilst the decision is pending.</p>	
<p>Continue to monitor the local economy to inform the strategic direction of future economic development initiatives.</p> <p>Create a reporting framework to deliver regular relevant information to stakeholders about the Knox economy.</p>	80%	<p>Council's Land for Business monitoring framework has been reviewed and updated with data to reflect the 2022-23 financial year. Council's economic development team is preparing a series of economic indicators to incorporate into its strategic work plan review as well as into a Knox economic indicator dashboard for internal monitoring.</p> <p>A preliminary dashboard has been created to track information about the local economy but requires testing and evaluation. The dashboard will create a simple way for Council to report high-level and local economic performance. This project has been delayed due to resource constraints which are anticipated to be resolved in Quarter 1 of 2023-24, allowing this project to be completed by the end of Quarter 2.</p>	

**Encourage and support opportunities for skills development and lifelong learning for all people in Knox.**

Initiative	Progress	Comments	Status Symbol
<p><b>Implement Council’s decision regarding kindergarten expansion.</b></p> <p><b>Complete the service review for kindergartens in consultation with the community and key stakeholders.</b></p>	100%	<p>The kindergarten service review is currently being finalised. At its June 2023 meeting, Council resolved to formally consider Option 2 – to remain a sessional kindergarten provider in the two early years hubs from January 2025 and to balance the operational and financial risks of being a kindergarten provider with the social benefits and returns of investing in early learning. In accordance with industrial relations obligations, a formal consultation period has been entered into with all the affected employees regarding the proposed changes. A further report will be presented to Council in August 2023, seeking a final decision in relation to this option following consultation being undertaken. Implementation of this decision will be undertaken in 2023-24.</p>	
<p><b>Explore opportunities to increase the number and diversity of creative learning opportunities offered through Council’s cultural and community venues.</b></p> <p><b>Deliver diverse and creative workshops and program expansion at Knox Community Arts Centre and Ferntree Gully Community Arts Centre. ◆</b></p>	100%	<p>At the Ferntree Gully Community Arts Centre, six new pottery and art teachers were hired in 2022-23, to expand and diversify community-learning opportunities. New classes were introduced in Term 2 in 2023, including an additional adult pottery class to meet high demand, and three drawing and painting classes for adults.</p> <p>The Cultural Venues School Holiday programs throughout 2022-23 featured 49 creative, educational, and affordable workshops, which included pottery, craft, performance, and science. Partnerships with local theatre groups were formed to provide low-cost workshops and performances at the Knox Community Arts Centre.</p> <p>A cultural immersion workshop was delivered at the Knox Community Arts Centre by Indigenous Elder Kutcha Edwards during National Aborigines and Islanders Day Observance Committee (NAIDOC) week in Quarter 1 of 2022-23.</p> <p>The FreeZa program (youth program for the music industry and event management skill development) commenced regular meetings and training sessions at the Knox Community Arts Centre, including a professionally led Introduction to Event Management workshop in December 2022.</p>	

Support organisations in Knox to navigate recovery and new ways of working.

Initiative	Progress	Comments	Status Symbol
<p>Coordinate the implementation of Knox's Retail Activation Strategy.</p> <p>Present the Retail Activation Strategy to Council for adoption and subsequent development of the Implementation Plan.</p> <p>Commence implementation of 1st year actions of the Retail Activation Strategy. (Major Initiative)</p>	75%	<p>The Retail Activation Strategy was originally presented to Council in May 2022 and then presented again and adopted at its December 2022 Meeting. The adopted motion removed the actions related to microbreweries and distilleries and the strategy document has been updated to reflect this. Council's economic development team has led meetings with other internal teams to inform an implementation plan for the Retail Activation Strategy. Finalisation of the implementation plan has been delayed due to resource constraints. This project is anticipated to recommence in Quarter 1 of 2023-24 and be completed by the end of Quarter 2.</p>	





## The difference we're making

Performance against the indicators identified in the Council Plan 2021-2025.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
<b>Maintaining the number of existing businesses in Knox.</b>	The total number of businesses registered in Knox.	Annual	14,046 (2019)	14,077 (2021)	<b>15,019 (2022)</b>	<p>The total number of businesses registered in Knox was 15,019 as at June 2022.</p> <p>Note: The data source for this data is the ABS Count of Australian Businesses. Data is reported as at the end of June each year but not usually released until December. The next update is due to become available in December 2023.</p>
<b>An increase in new businesses in Knox.</b>	The total number of new businesses registered in Knox.	Annual	875 (2020-21)	1,174	<b>300</b>	<p>The 2021 result became available during 2022-23.</p> <p>The 2022-23 result is lower than the 2020-21 and 2021-22 results, as in those years, a large number of small businesses opened during COVID-19.</p>
<b>More residents employed in Knox.</b>	The percentage of Knox residents who work in Knox.	5 yearly	32.2% (2016)	32.1% (2021)	<b>Data not available</b>	<p>The 2021 result became available during 2022-23 from the 2021 Census.</p> <p>This measure relies on the Census data available every 5 years. This data is not yet available to Council.</p>
<b>More people with need for assistance employed in Knox.</b>	The percentage of Knox residents (community of interest - people with need for assistance) employed.	5 yearly	83.9% (2016)	87% (2021)	<b>Data not available</b>	<p>The 2021 result became available during 2022-23 from the 2021 Census.</p> <p>This measure relies on the Census data available every 5 years. This data is not yet available to Council.</p> <p>Note: This measure only includes people with a disability who are in the labour force (i.e. working or looking for work and does not include all people with a disability). This measure also excludes children under 15.</p>

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
An increase in Knox's Gross Regional Product/capita.	An estimate of the total value of all final goods and services produced in the economy based on final market value for the end consumer.	Annual	\$65,030 (2018)	\$70,819 (2021)	<b>\$74,416 (2022)</b>	The total value of all final goods and services produced in the economy based on the final market value for the end consumer was \$74,416 in 2022. This measure is the definition of Gross Regional Product.
Improved secondary school completion rates.	Percentage of population 15+ years with Year 12 or equivalent.	5 yearly	55% (2016)	60.7% (2021)	<b>Data not available</b>	This measure relies on the Census data available every 5 years. This data is not yet available to Council.  Note: The 2021 result has been amended (from 63.3%) as the number of 'not stated' has now been removed from the baseline population.
Increased participation in Knox's Business Education program.	Number of businesses who participated in Knox education programs.	Annual	335 (2020-21)	113	<b>24</b>	Twenty-four businesses participated in the Business Support grants program and were provided eCommerce upskilling in 2022-23. It should be noted that the number of businesses participating in the program has declined over time due to the availability of funding as the education program was initially established to support business through the pandemic.
More community education programs run by Knox.	The number of community training workshops run by Knox.	6 monthly	12	12	<b>18</b>	The number of community training workshops increased in 2022-23 mainly due to the demand for grant writing sessions and the introduction of grant acquittal workshops.
Participation in funded 3-year old kindergarten.	Percentage of eligible children enrolled in Government funded 3-year old kindergarten.	Annual	New data set	69.3% (2022)	<b>80% (2023)</b>	This data relates to enrolments in the 2023 calendar year as provided by the Department of Education.
Increased participation in funded 4-year-old-kindergarten.	Percentage of eligible children enrolled in Government funded 4-year old kindergarten.	Annual	85.7% (2020)	91% (2022)	<b>87% (2023)</b>	This data relates to enrolments in the 2023 calendar year as provided by the Department of Education.

## Services

The services funded in the 2022-23 Budget.

Service	Description	Net cost of providing this service in 2022-23	
		Budget	Actual Variance \$'000
Economic Development	The Economic Development service provides information, advice and action to support a prosperous and sustainable economy. It helps generate local employment opportunities and encourages and attracts new investment, to position Knox as a vibrant and diverse place of business.	1,657	
			1,254
			403
Innovation	The Innovation service supports Council to continue our journey to become a customer centric and innovative organisation. It facilitates change management and process improvement to improve our customer and employee experiences.	978	
			719
			259
Integrated Strategy and Partnerships for Children	The Integrated Strategy and Partnerships for Children service focuses on the current Kindergarten Service Review project, strategic early years' service review projects, strategic workforce design and development, and strategic monitoring, evaluation and reporting. It also undertakes broader municipal partnership projects and builds relationships to strengthen the voice of the child across Council and our community.	734	
			688
			46
Investment & Partnership	The Investment and Partnership service undertakes projects and provides implementation frameworks supporting Council to activate and create opportunities in our city. The service employs a venture planning and partnership building approach to create a sustainable and resilient community.	878	
			718
			160





## Key Direction 2: Neighbourhoods, housing and infrastructure

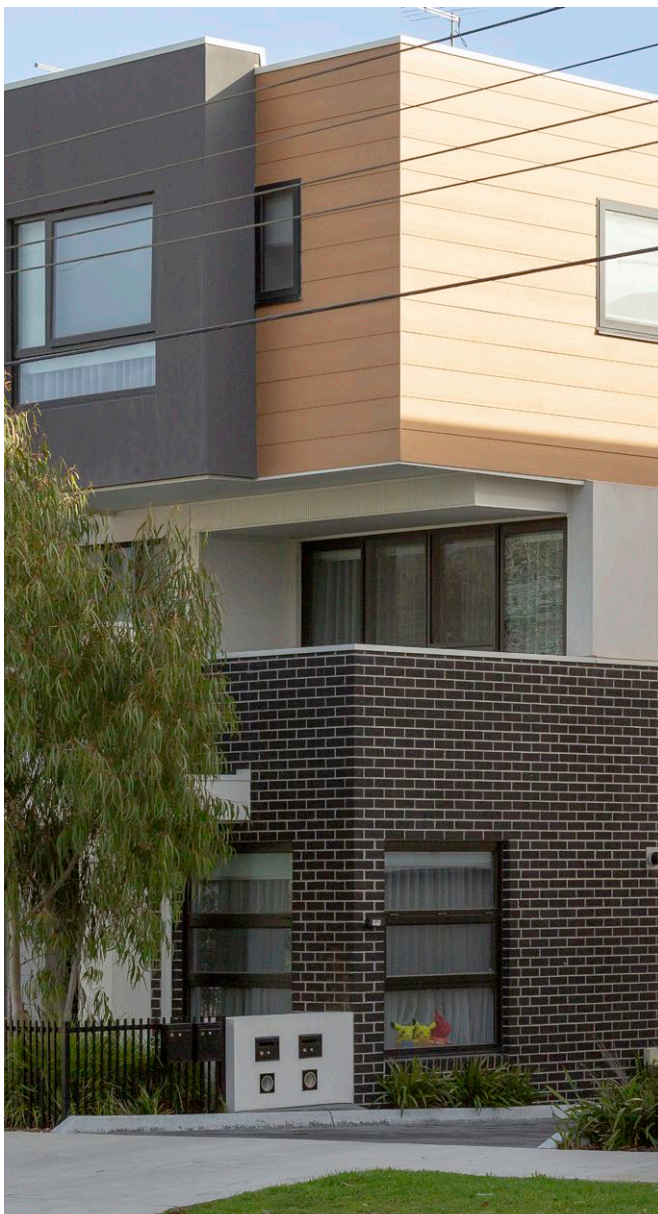
Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.

### Strategies we are undertaking to achieve success in this area:

- Plan for and support diverse housing to meet changing community needs.
- Create, enhance and maintain places and spaces for people to live, work, play and connect.

### Highlights:



- We conducted an awareness campaign for Homelessness Week, an expression of interest process with community housing providers to explore the development of a social housing project on surplus Council land in Station Street, Bayswater, and we established an internal working group to drive the Social and Affordable Housing Strategy.
- We facilitated an Eastern Affordable Housing Alliance (EAHA) film screening and panel discussion to raise awareness and build on collective advocacy, and delivered phase one of the Preventing Homelessness in Older Women Research project.
- Public consultation (Exhibition) of Amendment C192knox (implementation of the Boronia Renewal Strategy into the Knox Planning Scheme) was undertaken and other key projects under the Boronia Renewal Strategy were progressed.
- The Central Precinct Plan was presented to Council for consideration.
- A Community Infrastructure Needs Analysis was conducted for suburbs across Knox to identify requirements for additional future community infrastructure.
- Active transport infrastructure was delivered as defined in Council's Capital Works Program for 2022-23.
- We conducted a review of the Knox City Council Community Transport program and worked with Community Transport providers to investigate a cooperative booking system, share resources, increase revenue streams, and pilot new service models.



## What we achieved in 2022-23

Progress of our initiatives identified in Year 2 of the Council Plan 2021-2025.

Plan for and support diverse housing to meet changing community needs.





Initiative	Progress	Comments	Status Symbol
<p>Develop and implement a Social and Affordable Housing Strategy and Action Plan to increase the supply of social housing and address homelessness in Knox.</p> <p>Conduct an awareness campaign for Homelessness Week, an expression of interest process with community housing providers to explore the development of a social housing project on surplus Council land in Station Street, Bayswater, and establish an internal working group to drive the social and affordable housing strategy. ◆ (Major Initiative)</p>	100%	<p>Council endorsed the Knox Social and Affordable Housing Strategy and Action Plan and commenced working on a number of the actions. An awareness campaign was conducted during Homelessness Week 2022 in local hot spots known for where “rough” sleeping occurs. Significant progress was made on the development of a social-housing project at Station Street, Bayswater, with the Stage 1 expression of interest completed, and the Stage 2 request for proposal (RFP) having been received and currently undergoing evaluation. Council officers established a regular meeting schedule with Homes Victoria to share information on local projects and strategic goals in relation to social and affordable housing.</p>	
<p>Build on regional partnerships by contributing to the work of the Eastern Affordable Housing Alliance (EAHA).</p> <p>Facilitate an Eastern Affordable Housing Alliance (EAHA) film screening and panel discussion to raise awareness and build on collective advocacy, and deliver phase one of the Preventing Homelessness in Older Women research project. ◆</p>	100%	<p>The Making it Home: Uncovering Solutions to Older Women’s Housing event was held on 16 March 2023 at the Karralyka Centre in Ringwood. This event featured a screening of the <i>Under Cover</i> documentary to highlight the issue of homelessness among older women. It was hosted by the Eastern Affordable Housing Alliance (EAHA) and the expert panel discussion was chaired by Jane Caro.</p> <p>Phase 1 of the Preventing Homelessness in Older Women research project has now been completed. The EAHA commissioned Umwelt environmental consultants to undertake research that involved gathering and collating qualitative and quantitative data of the target cohort (women over the age of 55 facing homelessness); reviewing existing services and identifying potential gaps in services provision, data collection and service integration; and consulting with service providers and the target cohort via workshops and interviews to provide an in-depth understanding of experiences and early-intervention points. An analysis of the Phase 1 findings was presented to the Project Control Group in June 2023. Stage 2 will commence in July 2023.</p>	

Create, enhance and maintain places and spaces for people to live, work, play and connect.

Initiative	Progress	Comments	Status Symbol
<p>Facilitate and support the implementation of the Boronia Renewal program.</p> <p>Public consultation (Exhibition) of Amendment C192knox (implementation of the Boronia Renewal Strategy into the Knox Planning Scheme) and progression of other key projects under the Boronia Renewal Strategy.</p>	100%	<p>Public consultation on the Boronia Renewal Strategy and Exhibition of Amendment C192knox was undertaken in March and April 2023. This consultation took place via several community sessions, a direct mailout, online engagement through Council's Have Your Say platform, and other media platforms. This resulted in a high level of public engagement with the project, resulting in a total of 95 submissions being received. Other projects linked to the renewal program have also progressed during 2022-23. Of note are the Lupton Way construction and green spine projects, the public art/murals projects, the façade upgrade grants program, the wayfinding study and the place-making events.</p>	
<p>Progress implementation of the Knox Central program.</p> <p>Present the Central Precinct Plan to Council for consideration.</p>	100%	<p>Council was briefed on the draft Central Precinct land use plan and preliminary business plan in March 2023. A community engagement plan was also developed and a report was presented to Council for the approval to commence Stage 1 consultation. The Central Precinct Plan was endorsed by Council in April 2023 for public consultation.</p>	
<p>Understand community needs across the suburbs of Knox to plan for community infrastructure requirements for the next 5-20 years - Conduct a Community Infrastructure Needs Analysis for suburbs across Knox to identify requirements for additional future community infrastructure. ◆</p>	100%	<p>Research was completed to ascertain data-driven evidence-based community infrastructure needs analysis, resulting in Council subscribing to use the database and modelling tool, CASIMO. CASIMO will assist with long-term, data-informed and place-based community infrastructure planning. Meetings with key internal stakeholders occurred in 2022-23 to map out the process and training sessions for Council staff to learn how to use the tool were completed.</p>	
<p>Develop an Integrated Major Infrastructure Development Plan for sport, leisure and recreation.</p>	0%	<p>This initiative has not commenced and will be deferred pending future budget allocation.</p>	
<p>Commence review and upgrade of Council's strategic planning documents including the Open Space Plan, Play Space Plan and Liveable Streets Plan.</p> <p>Finalise the Open Space Strategy Background Research Project to inform the development of a draft consolidated Open Space Plan. ◆</p>	80%	<p>The review of the open space plan has commenced. The Background Research Project, the first stage of the review of the new Open Space plan, is estimated to be completed in August 2023. Consultants were engaged in 2022-23 to collect and analyse data and an initial review of all Council background documents has occurred.</p>	



**Provide, maintain and advocate for accessible and sustainable ways to move around Knox.**

Initiative	Progress	Comments	Status Symbol
<p>Advocate to state government for improved public transport and arterial road connectivity in Knox.</p> <p>Advocate to federal and state governments to commence the Business Case for a Trackless Tram to Rowville, and reinstate the Dorset Road extension and Napoleon Road duplication projects onto the forward delivery program.</p> <p>Develop an arterial road priorities listing and present to Council for consideration, and advocate for the provision of public transport services within the Caribbean Business Park, incorporating new bus services to the estate. ◆</p>	100%	<p>Council made a submission during the consultation stage of Infrastructure Victoria’s strategy review, calling for previously identified transport priorities across Knox. These included the trackless tram proposal along Wellington Road, the extension of the tram line along Burwood Highway, a pilot trial for the Bayswater shuttle to service the Bayswater Business Precinct, in addition to a suite of bus network enhancements and local arterial road enhancements to address safety and improved access. Council also contributed to the Eastern Transport Coalition’s submission to the Infrastructure Victoria strategy, with an emphasis on better buses and regional trail connectivity. Council’s representative on the Eastern Transport Coalition also attended an industry event facilitated by Monash University and Vicinity Centres, calling for accelerated commencement of the business case for the trackless tram proposal connecting Caulfield Station, Monash University and Rowville.</p>	
<p>Enhance sustainable transport utilisation through delivery of active transport infrastructure.</p> <p>Deliver active transport infrastructure as defined in Council’s Capital Works Program for 2022-23. ◆</p>	100%	<p>On-road shared-path treatments have been completed at Templeton Street, Wantirna, and Renou Road, Wantirna South. Off-road paths along Mountain Highway (Scoresby Road to Jersey Road), Bayswater, have also been completed. Design development also continued to progress for a number of projects across Knox to complete the delivery of the 2023-24 program, with design of the Liverpool Road shared path progressing well, and funding for the Upper Ferntree Gully rail link and Napoleon Road Stage 4 seeking to carry forward funding into 2023-24 in order to complete implementation.</p>	
<p>Implement Knox’s Parking Strategy.</p> <p>Complete the tender process to secure a contractor to implement the delivery of new parking technology and systems.</p> <p>Commence the installation and testing of new parking technology and systems.</p>	95%	<p>The tender for in-ground parking sensors is now complete and Council has engaged a contractor who has undertaken software testing and has migrated servers to allow for the implementation of the new systems. The data for the location of approximately 400 in-ground parking sensors was provided to the contractor in 2022-23. Installation of the sensors is due to commence in early 2023-24.</p>	
<p>Provide new and innovative community transport for the Knox community.</p> <p>Conduct a review of the Knox City Council Community Transport program and work with Community Transport providers to investigate a cooperative booking system, share resources, increase revenue streams, and pilot new service models. ◆</p>	100%	<p>A review of the Knox City Council Community Transport program was completed in 2022-23. Community transport outings participation rates are continuing to increase. Over 5,000 passengers used the service in 2022-23 compared to 2,000 in 2021-22.</p> <p>Planning was completed for the reintroduction of the Knox Senior’s Group bus excursions program to commence in September 2023.</p> <p>A pilot program commenced in 2022-23 to provide senior residents at public housing estates with transport to undertake their regular shopping trips.</p> <p>Discussions held with local community transport supplier, Bridges Connecting People, has created collaboration opportunities regarding volunteer resources.</p>	

## The difference we're making

Progress against the indicators identified in the Council Plan 2021–2025.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
<b>More social and rental housing that is affordable to low income households in Knox.</b>	The proportion of need that can be met with existing local social housing and affordable private rentals.	5 yearly	77% (2020)	77% (2021)	<b>N/A</b>	The 2021 result became available during 2022–23.  Data from the 2021 Minimum Supply of Social Housing review remains the most current available, with existing social housing and affordable private rentals notionally able to meet 77% of the low cost housing needs of the most housing vulnerable.
<b>A reduction in the median household incomes needed to purchase a typical house.</b>	The average number of household incomes needed to purchase a typical house.	5 yearly	8.9 (2016)	9.7 (2021)	<b>N/A</b>	Data from the 2021 Census remains the most current available, with approximately 9.7 household incomes needed to purchase a median priced house in Knox at that time.  <i>Note: The 2021 result has been amended (from 8.7) in accordance with the revised 2021 Census data.</i>
<b>Increased public transport usage.</b>	Percentage of weekday trips made by public transport.	2 yearly	6.54% (2018)	6.41% (2020)	<b>Data not available</b>	The 2020 result became available during 2022–23 from the 2020 Victorian Integrated Survey of Travel and Activity. This is the most recent data available and indicates a slight decrease in the share of weekday trips made by public transport, from 6.54% in 2018 to 6.41% in 2020. Data from the 2022 survey is anticipated to be released in late 2024.
<b>More one and two bedroom dwellings approved for construction in Knox.</b>	The number of one & two bedroom dwellings approved for construction in Knox.	Annual	240 (2020-21)	Data not available	<b>174</b>	There were 174 one and two bedroom dwellings approved for construction in Knox in 2022–23.
<b>An increase in the number of cyclists recorded on a typical day at a typical site on Knox's shared path networks.</b>	The number of cyclists recorded on a typical day at a typical site on Knox's shared path networks.	Annual	517 (March 2020)	1,090 (March 2022)	<b>1,251 (March 2023)</b>	The 2023 results are consistent with the 2022 results.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
Improved community satisfaction with recreation facilities.	Community satisfaction score for recreation facilities.	Annual	74 (2021)	73 (2022)	<b>70 (2023)</b>	The 2023 result shows a slight decline on the 2022 result. The variance is not considered statistically significant.
Improved community satisfaction with arts centres and libraries.	Community satisfaction score for arts centres and libraries.	Annual	72 (2021)	70 (2022)	<b>70 (2023)</b>	The 2023 result is in line with the 2022 result.
Improved community satisfaction with appearance of public areas.	Community satisfaction score for appearance of public areas.	Annual	72 (2021)	69 (2022)	<b>63 (2023)</b>	The 2023 result shows a decline on the 2022 result. This decline is in line with broader State-wide and Metro trends.
Improved community satisfaction with sealed local roads.	Community satisfaction score for sealed local roads.	Annual	70 (2021)	68 (2022)	<b>55 (2023)</b>	The decline in satisfaction with sealed local roads is significant, but in line with broader State-wide and Metro trends. This has been driven by significant weather events that have impacted road conditions across both Council and State owned roads in the Knox area. Council continued to advocate for better road maintenance on State owned roads as part of the Aston by-election, which may have also increased community awareness of road conditions.
Improved community satisfaction with planning for population growth.	Community satisfaction score for planning for population growth.	Annual	55 (2021)	56 (2022)	<b>N/A</b>	This indicator was unable to be measured in 2023.



## Services

The services funded in the 2022-23 Budget.

Service	Description	Net cost of providing this service in 2022-23	
		Budget	Actual Variance \$'000
Asset Management	The Asset Management service develops processes and systems to maintain and regularly update Council's asset register, collect asset condition data and develop and implement strategic asset management plans. It aims to preserve and protect all assets in areas associated with subdivisions, private developments, Council infrastructure projects and works undertaken by service authorities, contractors and government agencies. This service also plans, coordinates, and monitors the delivery of Council's capital works program.		1,363
			1,128
			235
Building	The Building service provides building assessment and regulatory services in accordance with the <i>Building Act 1993</i> and other relevant legislation. It issues building permits, performs building inspections, responds to complaints with inspections, and performs swimming pool inspections.		267
			841
			(574)
Community Planning and Places	The Community Planning and Places service manages tenancy agreements for Council owned facilities, and supports the implementation of Council's capital works projects. It also supports the planning and advocacy for social and affordable housing.		552
			432
			120
Facilities	The Facilities service constructs and maintains all Council buildings, and undertakes services such as graffiti control and security. It also provides internal architectural advice and building management services on land where Council has an interest.		3,541
			4,854
			(1,313)
Major Initiatives	The Major Initiatives service delivers major projects that supplement the full program of capital projects being delivered by Council. It provides architectural advice, quantity surveying, project and construction management, specialist engineering and site supervision services.		339
			318
			21
Open Space Management	The Open Space Management service plans, designs, and delivers passive open spaces, streetscapes and playgrounds. It also develops strategic plans and policies, and provides landscape architectural design expertise for other areas of Council.		12,541
			12,549
			(8)
Operations	The Operations service is responsible for maintenance services and delivery of new, renewed and upgraded Council infrastructure assets. The service provides well maintained infrastructure assets that meet present day and future needs of our community.		3,056
			2,689
			367

Service	Description	Net cost of providing this service in 2022-23	
		Budget	Actual
		Variance	
		(\$'000)	
<b>Planning</b>	The Planning service provides statutory planning assessments, enforcement and regulatory services under the Planning and Environment Act and related acts and regulations.		(4,419)
			(4,225)
			(194)
<b>Social Policy and Projects</b>	The Social Policy and Projects service conducts research, strategic planning, analysis and community consultation to inform the development of evidence based social policy and strategic planning responses for Council and community partners.		176
			168
			8
<b>Strategic Land Use Planning</b>	The Strategic Land Use Planning service undertakes research to inform planning policies and decisions. It prepares and assesses planning scheme amendments, internal referral responses to planning applications, and provides general strategic land use planning advice to internal and external customers. It also reviews the Knox Planning Scheme every four years to ensure it reflects the Community and Council Plans		1,210
			754
			456
<b>Traffic and Transport</b>	The Traffic and Transport service provides local traffic management advice for Knox's on roads, footpaths, and shared paths. It also advocates for a broad range of transport choices for our community.		3,713
			3,666
			47

## Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction. Comments are provided to assist in understanding the results where there may be a discrepancy between this year's results and the previous year's (material variation). Knox Council has set its material variation threshold at +/-10% of the previous year's results.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Roads</b>					
<b>Satisfaction of use Sealed local road requests</b> [Number of sealed local road requests/ Kilometres of sealed local roads] x100	46.81	40.71	48.51	<b>58.3</b>	Council includes all requests received from external customers (via customer service requests or after-hours requests) that relate to the quality of the sealed road surface and kerb and channel. Requests are counted regardless of whether a maintenance activity is required to be undertaken in accordance with Council's service levels. 2022-23 saw a 25% higher than average rainfall which resulted in an increase in the number of sealed local road requests.
<b>Condition Sealed local roads maintained to condition standards</b> [Number of kilometres of sealed local roads below the renewal intervention level set by Council/ Kilometres of sealed locals roads] x100	94.49%	93.92%	93.89%	<b>95.28%</b>	Council has a relatively high service standard for the resealing of its roads and is progressively addressing the backlog of roads requiring renewal. External audits undertaken every four years of the whole road network enable Council to measure its progress.
<b>Service Cost Cost of sealed local road reconstruction</b> [Direct cost of sealed local road reconstruction/ Square metres of sealed local roads reconstructed]	\$133.20	\$101.29	\$84.39	<b>\$183.11</b>	Total costs are based on the relatively small number of road reconstructions undertaken and vary according to the extent of reconstruction specified for each project. Road reconstructions have two stages (design and construction) and are completed across a two-year program, resulting in fluctuating results. The cost per project varies considerably due to levels of treatment required and has been impacted in 2022-23 by increases in project costs.
<b>Cost of sealed local road resealing</b> [Direct cost of sealed local road resealing/ Square metres of sealed local roads resealed]	\$24.37	\$25.40	\$32.53	<b>\$26.50</b>	Road resealing is completed by contractors engaged by Council. A significant number of roads are resealed in any given year to meet Council's service standards and to address the average life of an asphalt surface. The cost includes the total contract cost of road resealing, including any preparatory patching works.



Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Roads</b>					
<b>Roads Satisfaction with sealed local roads</b> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	68	70	68		<b>55</b> The decline in satisfaction with sealed local roads is significant, but in line with broader State-wide and Metro trends. This has been driven by significant weather events that have impacted road conditions across both Council- and State-owned roads in the Knox area. Council continued to advocate for better road maintenance as part of the Aston by-election, which may have also increased community awareness of road conditions.
<b>Statutory Planning Timeliness</b> Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	31	28	50		<b>49</b> This figure is consistent with the previous year and reflects the changes in the processing of applications, including additional work to comply with changes to privacy regulations when advertising planning applications.
<b>Statutory Planning Service Standard</b> <b>Planning applications decided within required timeframes</b> [Number of planning applications decisions made within 60 days for regular permits and 10 days for VicSmart permits/ Number of planning applications decisions made] x100	85.46%	82.04%	70.73%		<b>71.12%</b> The percentage of planning applications decided within required time frames is consistent when compared to previous reporting periods.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Roads</b>					
<b>Statutory Planning Service Cost</b> <b>Cost of statutory planning service</b> [Direct cost of statutory planning service/Number of planning applications received]	\$1,878.71	\$1,685.93	\$1,607.91	<b>\$1,844.44</b>	The total cost of the statutory planning services is consistent with the previous year; however, due to a drop in the number of planning applications received, the cost of the service per planning application has increased.
<b>Statutory Planning Decision-making</b> <b>Council planning decisions upheld at VCAT</b> [Number of VCAT decisions that did not set aside Council's decisions in relation to a planning application/Number of VCAT decisions in relation to planning applications] x100	58.62%	47.06%	62.50%	<b>16.67%</b>	The percentage of Council decisions upheld at VCAT and the number of appeals lodged decreased in 2022-23. The outcomes are influenced by the individual circumstances of each case. For example, the VCAT process allows for applicants to submit amended plans during the process. While VCAT may determine to set aside Council's decision, if the application is amended during the appeal process, the built form or planning outcome can be different to that originally considered by Council. Whether VCAT upholds or sets aside a decision is less an indicator of success than the outcome of each individual case. VCAT decisions will also be analysed in greater detail to ensure Knox's planning controls are effective as part of the Planning Scheme Review process.



## Key Direction 3: Natural environment and sustainability

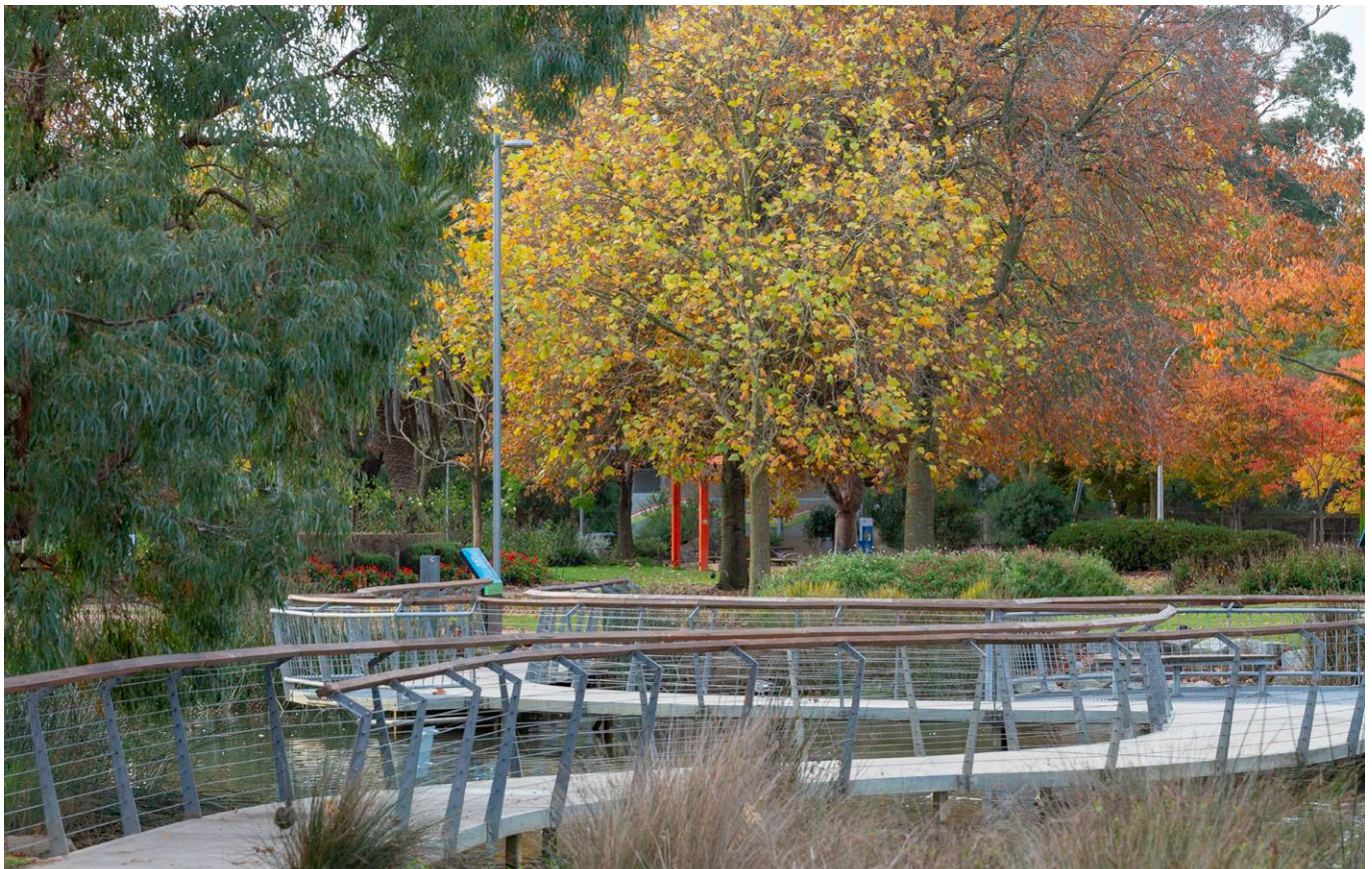
Knox's natural environment is protected and enhanced to ensure sustainability for future generations.

### Strategies we are undertaking to achieve success in this area:

- Preserve our biodiversity and waterways, and enhance our urban landscape
- Prepare for, mitigate and adapt to the effects of climate change.
- Lead by example and encourage our community to reduce waste.

### Highlights:

- We implemented the high priority actions from Year 2 of the Climate Response Plan.
- We completed a trial to incorporate new and recycled materials in the construction of shared paths, and completed Council's road renewal program with at least 80% recycled content in asphalt.
- An investigation of currently available heavy electric vehicles was completed, along with the Whole of Life cost analysis.
- The bin lid changeover was rolled out to support the Food and Green Organics (FOGO) waste service and commence implementation of the service.
- We participated in the Advanced Waste Processing (AWP) tender process to secure an AWP provider.








## What we achieved in 2022-23


Progress of our initiatives identified in Year 2 of the Council Plan 2021-2025.

Preserve our biodiversity and waterways, and enhance our urban landscape.




Initiative	Progress	Comments	Status Symbol
<p>Implement Knox's Biodiversity Resilience Plan.</p> <p>Complete the Habitat Corridor Plan, Resilient Tree Framework, Biodiversity Action Plan and Tree Analysis Report. ◆</p>	95%	<p>Visual mapping of the habitat corridors was completed in 2022-23, with a high-level action plan now being finalised. The draft plan is scheduled to be finalised in 2023. All other elements of the plan are complete and ready to form part of the Biodiversity Resilience Plan.</p>	

Prepare for, mitigate and adapt to the effects of climate change.

Initiative	Progress	Comments	Status Symbol
<p>Implement the high priority actions from Years 2-4 of the Climate Response Plan.</p> <p>Implement the high priority actions from Year 2 of the Climate Response Plan. (Major Initiative)</p>	100%	<p>Implementation of the Year 2 Climate Response Plan (CRP) actions progressed well during 2022-23. Three electric vehicle (EV) charging stations are now operational in Ferntree Gully, Bayswater and Scoresby, which will provide the first 15-20 minutes of charging free to local residents and visitors. During May 2023, nearly 500 charging sessions were recorded across these three sites. Four additional EV charging stations were installed at the Knox Civic Centre for Council fleet vehicles. Work has commenced on the feasibility of subscribing to a corporate and community car share and EV transition of Council's fleet.</p> <p>Implementation of actions from Council's sustainability education program included information sessions on solar savers (a local government initiative helping households and businesses to install quality and affordable rooftop solar). Council installed 17kW solar photovoltaic panels on the roofs of two pavilions at Wally Tew Reserve, Ferntree Gully. Planning also commenced for the launch of the Knox Net Zero Hero community campaign scheduled for the Stringybark Festival in October 2023.</p>	
<p>Trial new and recycled materials in the construction of shared paths and as part of Council's road renewal program.</p> <p>Complete a trial to incorporate new and recycled materials in the construction of shared paths, and complete Council's road renewal program with at least 70% recycled content in asphalt. ◆</p>	100%	<p>Council successfully completed its road surface renewal program, with over 80% of projects now using recycled content in the asphalt. Trials of Alex Fraser's PolyPave product and Downer's Reconophalt product were successful, and both contain recycled asphalt, plastics, glass, and toner. These mixes will now be Council's standard asphalt product. Council will continue to explore and test emerging recycled products for our road and footpath programs.</p>	

Initiative	Progress	Comments	Status Symbol
<p>Investigate electric heavy vehicle transport options to deliver Council services.</p> <p>Complete the investigation of currently available heavy electric vehicles and complete the whole of life cost analysis.</p>	100%	<p>Council continued to monitor developments within the heavy-vehicle and plant industries and its investigations into truck-manufacturing developments as technology advances in this area.</p> <p>Council trialled electric ride-on mowers from a leading supplier of electric equipment as a possible supply agent in this area. Council is also converting small plant and equipment to cordless electric power wherever an appropriate replacement is available. At this time, there are no fully electric heavy vehicles available from the market. Consequently, trials cannot currently be conducted. Council will continue to monitor the industry developments of electric heavy plant and other emerging technologies.</p>	

### Lead by example and encourage our community to reduce waste.

Initiative	Progress	Comments	Status Symbol
<p>Implement food and green organics (FOGO) waste service across Knox.</p> <p>Commence the bin lid changeover to support the Food and Green Organics (FOGO) waste service and commence implementation of the service. ♦ (Major Initiative)</p>	100%	<p>The bin lid changeover and the bin rollouts were mostly completed in 2022-23, with the balance (approximately 7000 lids) to be changed over when the food and green organics (FOGO) implementation commences in July 2023. Council's waste team and customer service officers have managed a high volume of calls over both the bin-lid rollout and the lead-in to the FOGO implementation, which will see general waste services revert from a weekly to a fortnightly service.</p>	
<p>Secure long term solutions for the treatment and disposal of residual waste streams.</p> <p>Participate in advanced waste processing (AWP) tender process to secure AWP provider.</p>	100%	<p>A confidential tender process to identify a preferred development partner to secure an advanced waste processing (AWP) solution for the south-east Melbourne councils continued in 2022-23, with an evaluation report close to being finalised and presented to the Special Purpose Vehicle Board and Council for consideration. The AWP procurement process has been facilitated by the Department of Energy, Environment and Climate Action.</p>	
<p>Progress planning and programming to standardise bin lids across Knox in line with Recycling Victoria policy.</p> <p>Commence the Food and Green Organics (FOGO) bin lid changeover and plan for the changeover for recycling and garbage bin lids in late 2024.</p>	100%	<p>Bin lid changeover and bin rollouts have been mostly rolled out, with the balance (approximately 7,000 lids) of the implementation to take place upon execution of the Food and Green Organics (FOGO) implementation, which will commence in July 2023. The ongoing changes to bin lid colours for both recycling and general waste bin lids will continue in 2023-24 as the FOGO service commences and we see changes to waste collection frequencies.</p>	

## The difference we're making

Progress against the indicators identified in the Council Plan 2021–2025.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
<b>More houses within 400m of open space.</b>	The percentage of Knox homes within 400m of a public open space of any size.	2 yearly	69% (2018)	81.7% (2021)	<b>N/A</b>	This data is available every two years.  Note: The 2021 result has been amended (from 76.4%) by the Australian Urban Observatory data.
<b>An increase in tree canopy coverage.</b>	Percentage of Knox's total area under tree canopy cover.	2 yearly	18% (2018)	Data not available	<b>Data not available</b>	The 2018 result remains the most accurate data available to Council.
<b>A reduction in greenhouse gas emissions.</b>	Tonnes of greenhouse gas emissions generated per capita in total (waste, transport, gas & electricity).	2 yearly	15 (2017)	11.6 (2020-21)	<b>N/A</b>	The 2020-21 municipal emissions data remains the most current available. Updated data is anticipated to become available in late 2023.  Note: The 2020-21 result has been amended (from 14) to reflect more accurate data on greenhouse gas emissions made available in October 2022.
<b>An increase in renewable energy usage.</b>	Renewable energy as a percentage of total electricity consumption.	2 yearly	7.3% (2017)	56% (2021)	<b>47%</b>	This data is available every two years.  The proportion of renewable energy used by Council in 2022-23 was slightly lower due to a decrease in overall energy consumption. This decrease is attributable to Stage 1 of the LED upgrade program which upgraded renewable energy streetlights.
<b>A reduction in Council's corporate greenhouse gas emissions.</b>	Council's corporate greenhouse gas emissions.	Annual (Sept)	9,733 (2020-21)	8,605 (2021-22)	<b>8,357 (2022-23)</b>	Note: The 2021-22 result has been populated with availability of data in September 2022.  Note: The 2020-21 result has been amended (from 8,446) with availability of more accurate data.
<b>An increase in Council's corporate renewable energy usage.</b>	Total Installed capacity of Solar on Council facilities.	Annual	662kW (2020-21)	816kW	<b>916kW</b>	There are currently 916kW of Solar Panels installed across 46 Council buildings.



Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
<b>A higher annual net gain of trees in Knox.</b>	The net gain (difference between trees removed and planted) of trees in Knox.	Annual	1,249 (2020-21)	1,420	<b>1,611</b>	In 2022-23 there were 2,449 trees planted and 838 trees removed, resulting in a net gain of 1,611 trees planted across the municipality.
<b>Improved community satisfaction with waste management.</b>	Community satisfaction score for waste management.	Annual	75 (2021)	76 (2022)	<b>69 (2023)</b>	The decline in satisfaction with waste management is in line with broader State-wide and Metro trends. This may have been impacted by proposed changes in our waste service including the introduction of the Food and Garden bin service and changes to the bin collection schedule. The survey was conducted prior to these changes taking effect.
<b>Improved community satisfaction with environmental sustainability.</b>	Community satisfaction score for environmental sustainability.	Annual	65 (2021)	65 (2022)	<b>62 (2023)</b>	The 2023 result shows a slight decline on the 2022 result. The variance is not considered statistically significant.
<b>An increase in kerbside collection waste diverted from landfill.</b>	Percentage of kerbside collection waste diverted from landfill.	6 monthly	52.10% (2020-21)	51.60%	<b>53.12%</b>	The percentage of kerbside collection waste diverted from landfill in 2022-23 has remained relatively consistent with previous reporting periods. The waste diversion rate is expected to increase in 2023-24 with the introduction of food and garden bin collection (FOGO) and the changes to the collection frequency.

## Services

The services funded in the 2022-23 Budget.

Service	Description	Net cost of providing this service in 2022-23	
		Budget	Actual Variance \$'000
Biodiversity	The Biodiversity service works to conserve, enhance and celebrate our local biodiversity. It provides bushland management to over 100 Council bushland reserves and over 120 sites of biological significance. This service also runs programs to increase the understanding and appreciation of the value of biodiversity, and encourage community participation to protect and enhance remnant vegetation on public and private land.		1,428
			1,289
			139
Integrated Water Management	The Integrated Water Management service provides technical and strategic advice to developers and residents. It aims to protect our community against flooding, provide a drainage system that is safe and fit for purpose, maintain clean waterways and ensure that storm water is a valued and well used resource.		2,430
			2,455
			(25)
Sustainable Futures	The Sustainable Futures service undertakes environmental planning, community engagement, policy development and project implementation. It provides a range of learning and engagement programs that focus on supporting Council and our community to move towards environmental, social and economic sustainability.		1,094
			913
			181
Waste Management	The Waste Management service provides waste collection and disposal services, with the aim of minimising waste in our community.		(842)
			(1,176)
			334

## Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction. Comments are provided to assist in understanding the results where there may be a discrepancy between this year's results and the previous year's (material variation). Knox Council has set its material variation threshold at +/-10% of the previous year's results.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Waste Collection</b>					
<b>Satisfaction</b> <b>Kerbside bin collection requests</b> [Number of kerbside garbage and recycling bin collection requests/ Number of kerbside bin collection households] x1,000	100.60	108.85	130.42	<b>142.29</b>	The number of kerbside bin collection requests has increased from 2021-22. Given the scale of change in waste services over the reporting period, an increase was anticipated.
<b>Service Standard</b> <b>Kerbside collection bins missed</b> [Number of kerbside garbage and recycling collection bins missed/Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	6.22	7.70	8.22	<b>1.80</b>	The decrease in kerbside collection bins missed is due to the data now reflecting confirmed missed-bin reports only, rather than total missed-bin reports. This change in reporting now better captures Council's performance and will be replicated in future reporting periods.
<b>Service Cost</b> <b>Cost of kerbside garbage bin collection service</b> [Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]	\$111.34	\$112.92	\$110.46	<b>\$124.06</b>	The bin collection service cost includes the contracted collection service cost and the landfill levy. The increase in costs in 2022-23 was due to a significant Environmental Protection Agency landfill levy increase, and significant consumer price index increases.



Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Waste Collection</b>					
<b>Service Cost</b> <b>Cost of kerbside recyclables bin collection service</b> [Direct cost of kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]	\$64.64	\$72.79	\$71.59	<b>\$66.41</b>	The recyclables collection service cost includes the contracted service collection and disposal costs. Lower processing-facility gate fees have resulted in a slightly lower overall cost of this service in 2022-23.
<b>Waste Collection</b> <b>Waste Diversion</b> <b>Kerbside collection waste diverted from landfill</b> [Weight of recyclables and green organics collected from kerbside bins/ Weight of garbage, recyclables and green organics collected from kerbside bins] x100	53.44%	52.10%	51.60%	<b>53.12%</b>	The percentage of kerbside collection waste diverted from landfill in 2022-23 remained relatively consistent with previous reporting periods. The waste diversion rate is expected to increase in 2023-24 with the introduction of the food and green organics bin collection and the changes to the collection frequency.



## Key Direction 4: Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.

### Strategies we are undertaking to achieve success in this area:

- Support our community to improve their physical, mental and social health and wellbeing.
- Foster inclusivity, equality, belonging and safety within our community.
- Support the community to identify and lead community-strengthening initiatives.
- Honour and integrate First Nations culture into actions and environments.

### Highlights:

- We facilitated the Knox Mental Health Roundtable quarterly meetings and delivered initiatives including the Move Your Way 2023 program promoting physical activity, facilitating social connection and contributing to positive mental health and wellbeing.
- Planning commenced for a database of public artworks in Knox and digital resources to support accessibility and promotion of a Public Art Trail.
- We implemented new infrastructure in parks, programs such as Move Your Way, and introduced Pickleball at Rowville Community Centre.
- Family violence prevention activities were conducted, including 16 Days of Activism against Gender-Based Violence and MoneyGirl seminars.
- Actions within the Municipal Disability Leadership Plan were implemented to expand on the work Council will be doing to support access and inclusion and to support the launch and implementation of the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-26.
- A community wide survey was conducted to better understand the aspirations and needs of people living with dementia, their carers, family and friends.
- We established relationships with refugee communities in Knox to increase participation in community activities and events, developed partnerships with key providers to increase access to community services and support for multicultural communities, and commenced planning to enable accessible information for all communications and information.
- We conducted a desktop review of ageism/ intergenerational activities, events and programs provided within the municipality, region, state, nationally, or internationally.
- We continued supporting our ongoing partnerships with First Nations People, developing and implementing Council's first Reconciliation Action Plan, and continued to build organisational and community understanding and acknowledgement of First Nations culture and history.

## What we achieved in 2022-23



Progress of our initiatives identified in Year 2 of the Council Plan 2021-2025.

Support our community to improve their physical, mental and social health and wellbeing.



Initiative	Progress	Comments	Status Symbol
<p>Respond to emerging social and health issues caused by COVID-19 pandemic.</p> <p>Establish and facilitate the Knox Emergency Food Relief Taskforce. ◆ (Major Initiative)</p>	100%	<p>The Knox Food Relief Taskforce was established in January 2023, following an audit of food relief services, which was tabled at the October 2022 Council meeting. The taskforce aims to bring food relief providers together to enhance collaboration and improve the sustainability of the food relief system. In the first six months, the taskforce progressed a number of key projects, including exploring the option of establishing a local food distribution hub, enhancing partnerships with Foodbank Victoria and drafting a preliminary advocacy strategy with support from an expert consultant. The taskforce will continue its work in 2023-24, with these projects due to be finalised in the next financial year as well as additional priorities including volunteer recruitment and training and a service user survey.</p>	✓
<p>Prioritise mental health and wellbeing initiatives by focusing on community partnerships and collective impact.</p> <p>Facilitate the Knox Mental Health Roundtable quarterly meetings and deliver initiatives including the Move Your Way 2023 program promoting physical activity, facilitating social connection and contributing to positive mental health and wellbeing. ◆</p>	100%	<p>Facilitation of the Knox Mental Health roundtable meetings continued in 2022-23. The focus at the most recent meeting was service mapping and prioritisation, with a presentation from Jesuit Social Services on the “man box”, which highlighted the negative impacts of rigid masculine stereotypical behaviour. A background paper is being finalised on men’s mental health, focusing on services available for men and barriers for men accessing services. This work will inform partnerships and collective impact work for 2023-24.</p> <p>In March 2023, the Move Your Way 2023 program was completed, with nearly double the number of partnerships from 2022, a 29% increase in scheduled activities and an increase in registrations from 700 in 2022 to 1,565 in 2023. Participants have reported improvements in their mental and physical health.</p> <p>The Mental Health Month initiatives were completed in October 2022 in partnership with Eastern Regional Libraries and Knox Leisureworks.</p> <p>Council also produced two “How Are You Really?” postcards. The first promotes the importance of checking in on your own mental health and wellbeing, with the second focusing on how to have a conversation with someone who might need support.</p>	✓



Initiative	Progress	Comments	Status Symbol
<p>Progress implementation of the Children, Youth and Seniors Plan.</p> <p>Implement the Year 2 actions of the Child, Youth and Seniors Plan. ◆</p>	100%	<p>The Child, Youth and Seniors Plan implementation continued to progress well in 2022-23. Highlights included the implementation of the early years online project to provide families with online access to registration and enrolments in Council's early years services; work on embedding the state government's Child Information Sharing Scheme; the staging of the Intergenerational Forum in March 2023 attended by over 100 people who shared their knowledge and experience; community transport outings now running at full capacity, with clients enjoying the opportunity to visit different places; continued strong demand for food services, home maintenance, home modifications and occupational therapy; the establishment of the new seniors exercise park at Carrington Park, which is being used by hundreds of seniors; the Knox Leisure event to promote World Elder Abuse Awareness and local services.</p> <p>Planning is also underway for the Knox Seniors Festival and Senior Dance, and for two more seniors exercise parks to be established in the municipality. Council also established the Knox Dementia Advisory Group in 2022-23 and developed an action plan to guide the two-year Dementia Friendly Strategy.</p>	✓
<p>Develop and implement an Active Participation Plan - Beyond Structured Sport</p> <p>Finalise the initial brief for the development of an Active Participation Plan - Beyond Structured Sport. ◆</p>	100%	<p>The project brief was completed in Quarter 2 of the 2022-23 financial year. Council's Open Space Plan review will be considered during future work to ensure there is alignment.</p>	✓
<p>Review the Sports Club Development program and usage of Council resources to support club sustainability.</p> <p>Deliver the Sports Club Development program for 2023. ◆</p>	100%	<p>In 2022-23, two club development sessions were delivered that focused on both attracting and retaining volunteers and female participation. Various other initiatives were also delivered to clubs, including a sports field seminar, club specific mental health education sessions, and the Sport and Leisure Awards Recognition of Volunteers event which was held in late June 2023.</p> <p>The Sports Club Development program was reviewed in 2022-23, with identified improvements to be implemented in 2023-24.</p>	✓
<p>Explore opportunities for active cultural tourism through creating a Public Art Trail.</p> <p>Commence planning for a database of public artworks in Knox and digital resources to support accessibly and promotion of the trail.</p>	100%	<p>The Knox Public Art database and photographic mapping projects were completed in 2022-23. A digital collection has been established that contains all the known public artwork in Knox, using a visual record of assets with key data related to the works.</p> <p>Consideration of the best way to record and promote the public art trail is being reviewed by officers who are exploring ways to use Council's current website capacity to its full potential, rather than purchasing a new tool for this trail. The digital mapping tool is anticipated to go live in December 2023.</p>	✓

Initiative	Progress	Comments	Status Symbol
<p>Support the creation of new physical activity based programs and community infrastructure across the municipality.</p> <p>Implement new infrastructure in parks, programs such as Move Your Way, and introduce pickleball at Rowville Community Centre. ◆</p>	100%	Council continued to deliver programs including Move Your Way in 2022-23 and implemented the master plan to expand the range of options for residents to remain active. Pickleball was introduced at Rowville Community Centre, with 30 participants having enrolled so far. Additional activities were explored for possible introduction in 2023-24 to increase utilisation.	
<p>Develop and implement programs to enable older and vulnerable residents to access technology.</p> <p>Conduct a desktop review of digital literacy programs available within the Knox municipality. ◆</p>	100%	In August and September 2022, a desktop review was performed to ascertain which Knox providers were offering digital connection services and programs. Melbourne's eastern metropolitan regional councils also conducted a review of their approach to facilitating digital connection within each of their municipalities. As a result, the Knox Digital Connection Stakeholder Group was established and held its first meeting in October 2022. This group has representation from Bridges Connecting Communities, the community houses in Knox, EACH, Services Australia, Swinburne University of Technology, U3A Knox and Your Library. Throughout the period from October 2022 to June 2023, this stakeholder group met six times and has made significant progress in establishing opportunities for digital connection and programs.	

### Foster inclusivity, equality, belonging and safety within the community.

Initiative	Progress	Comments	Status Symbol
<p>Contribute to the collective efforts in preventing and responding to family violence.</p> <p>Deliver family violence prevention activities including 16 Days of Activism against Gender-Based Violence and MoneyGirl seminars. ◆</p>	100%	The key 2022-23 achievements have included a number of awareness and prevention activities for both the community and staff. Highlights include the Reel Respect project in partnership with Youth Services for the 16 Days of Activism Against Gender-Based Violence 2022 event; the Dad's Matter program; and the updating of awareness posters and resource cards.	
<p>Embed the state government's Child Information Sharing Scheme (CISS) to support the safety and wellbeing of children.</p> <p>Implement access to Child Link for early childhood educators in 2023 (dependent on advice from the Department of Training), and ongoing monitoring of effectiveness of policies and procedures. ◆</p>	40%	<p>The implementation of access to Child Link for early childhood educators did not progress in 2022-23 due to the delayed rollout of this initiative by the Victorian Government. This initiative will be carried over to 2023-24.</p> <p>Council continued to monitor the effectiveness of its early years policies and procedures. A survey has been undertaken to assess the effectiveness of the policies and procedures and the analysis of this information will support future activities.</p>	


Initiative	Progress	Comments	Status Symbol
<p><b>Develop and implement the Municipal Disability Leadership Plan.</b></p> <p><b>Implement actions within the Municipal Disability Leadership Plan to expand on the work Council will be doing to support access and inclusion and to support the launch and implementation of the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-26 in December 2022. ◆</b></p>	100%	<p>The Municipal Disability Leadership Plan has been developed and the implementation of actions progressed during 2022-23. The work plan expands on the strategy and actions set out in the Knox Connection, Access, Respect, Equality and Safety Strategy 2022 - 2026 (Knox CARES), which was launched in December 2022. Key achievements include professional development sessions provided for early years professionals to build their skills and confidence in supporting children with a disability; weekly carer exercise groups and information sessions to build connection and capacity; delivery of a successful Disability Access &amp; Inclusion Expo; successful recruitment of new members to the Knox Disability Advisory Committee; provision of information and resources to the community, including a fortnightly e-newsletter, the Knox Guide to Disability and Aged Services and an update of the Access Key accessible guides for many Council venues and other facilities in Knox.</p>	✓
<p><b>Develop and implement the Dementia Friendly Action Plan.</b></p> <p><b>Conduct a community wide survey to better understand the aspirations and needs of people living with dementia, their carers, family and friends. ◆</b></p>	100%	<p>Following a community wide survey, 14 people participated in three focus group discussions to explore the survey findings and themes. These results and insights, gathered along with Dementia Australia's requirements, informed the content of the Knox Dementia Friendly Action Plan. The plan aims to raise awareness of the challenges of people living with dementia and to provide information and education opportunities. The plan will be implemented over the next two years.</p>	✓





Initiative	Progress	Comments	Status Symbol
<p><b>Work and partner with the multicultural community and key services to support our diverse communities.</b></p> <p><b>Establish relationships with refugee communities in Knox to increase participation in community activities and events, develop partnerships with key providers to increase access to community services and support for multicultural communities, and commence planning to enable accessible information for all communications and information. ◆</b></p>	100%	<p>Multicultural community voices continued to be represented on Knox’s Multicultural Advisory Committee, which has been strengthened by the growing number of culturally diverse community members. Council’s community centres and facilities have seen a growth in the number of multicultural community groups being welcomed as regular facility users, particularly at Carrington Park Leisure Centre. In the weeks leading up to World Refugee Day in June 2023, Council staff worked closely to create a short video of community members from Poland, Iran and Myanmar who had refugee backgrounds and the video is now accessible on Council’s website.</p> <p>Council also marked the important journeys of refugee community members with a special event at which a guest speaker from the Refugee Council of Australia presented and which was well attended by up to 100 Council staff.</p> <p>Over the next few months, Council’s work with multicultural communities will focus on improving communication with culturally and linguistically diverse Knox community members. This work will start with a review of Council’s multilingual information and the ways in which Council information is delivered to multicultural community members.</p>	✓
<p><b>Implement Council’s adopted Gender Equality Action Plan.</b></p> <p><b>Deliver Year 1 of the Gender Equality Action Plan.</b></p>	100%	<p>Council has completed the delivery of Year 1 of the Gender Equity Action Plan (GEAP). There are 11 strategic actions in progress and a further five scheduled to commence over the remaining two years of the GEAP.</p> <p>Knox staff participated in the People Matter Survey, which was conducted by the Victorian Public Sector Commission. A response rate of 28% was received, which was an increase from the 21% response rate received for the 2021 survey. These results will provide Council with the employee experience data needed to conduct the next scheduled Workplace Gender Audit for 2023-24.</p> <p>Council’s CEO made his statement of commitment to gender equality at the launch of the GEAP in August 2022. It is published on Council’s intranet and in support of his commitment, Council has encouraged staff to take a “champions of change” panel pledge, to show support and commitment to equality, diversity and inclusion.</p> <p>Further work is underway to prepare for the first progress report to the commission in February 2024.</p>	✓

Initiative	Progress	Comments	Status Symbol
<p>Develop and implement education and advocacy programs to address ageism and increase community respect and inclusion for all ages across Knox.</p> <p>Conduct a desktop review of ageism/intergenerational activities, events and programs provided within the municipality, region, state, nationally, or internationally.</p>	100%	<p>A desktop review of ageism/intergenerational activities, events and programs provided within the municipality, region, state, nationally, and internationally was completed, and the findings were shared with key internal and external stakeholders.</p> <p>In addition, Council has met with Coonara Community House, Aurora Early Education and Auburn High School to learn more about various intergenerational programs and activities within the community.</p> <p>An intergenerational forum was held in March 2023, which highlighted the benefits of intergenerational practice and shared successes and learnings. Council has partnered with Swinburne University, Your Library (Eastern Regional Libraries), and a local school on a research project titled Intergenerational Social Connections, which will commence in August 2023.</p>	✓
<p>Develop and deliver a range of evidence based community training initiatives to build volunteer capacity.</p> <p>Develop and deliver free workshops throughout the year for individuals, community groups, clubs and not-for-profit organisations who provide activities, programs and services in Knox.</p>	100%	<p>Throughout 2022-23, a total of 18 workshops were delivered, with a total of 252 attendees. These workshops included safe food handling, conflict management, Council grants, cultural-sensitivity training, Aboriginal cultural competency training, and child safe standards and marketing for community groups.</p>	✓

## Honour and integrate First Nations Culture into actions and environments.

Initiative	Progress	Comments	Status Symbol
<p>Work in partnership with local First Nations people, relevant services and key networks to progress Reconciliation.</p> <p>Continue supporting our ongoing partnerships with First Nations People, continue to develop and implement Council's first Reconciliation Action Plan, and continue to build organisational and community understanding and acknowledgement of First Nations culture and history. (Major Initiative)</p>	100%	<p>The Reconciliation Action Plan (RAP) was provided to Reconciliation Australia for final approval and the draft plan is scheduled for presentation at the July 2023 meeting of Council. The Wurundjeri Land Council also approved the use of traditional language in the RAP. This has now been included on the front page, echoing Council's vision statement for reconciliation. The RAP is anticipated to be launched in August 2023. Events held during Reconciliation Week in May 2023 included Sorry Day, which was attended by over 400 Council staff and community members. Council produced videos with local Aboriginal leaders sharing their views on Sorry Day, Country and Reconciliation.</p> <p>The Mullum Mullum Indigenous Gathering Place is now operating programs and services from HV Jones Reserve. These include a men's group and art and youth programs. Aboriginal community-controlled organisations are in discussion with the Gathering Place about utilising the space at HV Jones Reserve to run health and wellbeing service for First Nations community members. Council also commissioned artwork from Wurundjeri and Bunurong artists to use within the City of Knox, particularly for acknowledgment signage at reserves and open space.</p>	

## Support the community to identify and lead community strengthening initiatives.

Initiative	Progress	Comments	Status Symbol
<p>Develop and implement a Resilience Plan to support the community to cope with stresses, emergencies and disasters.</p> <p>Develop the Social Network Analysis (SNA) and Stakeholder Strength mapping process to inform the development of the Resilience Plan. Develop an Interim Resilience Planning Toolkit.</p>	100%	<p>The milestones that were set for 2022-23 have been completed for this multi-year project, which is due for completion in 2024-25. The social network analysis (SNA) design, including the instruction manual and Stage 1 data population, have been completed. SNA content will be updated on an ongoing basis. The Community Resilience Planning Interim Toolkit has also been completed.</p> <p>The Knox Community Resilience Plan outline has been drafted and includes base-line resilience data.</p>	
<p>Participate in the review of the Eastern Region Pandemic Plan.</p> <p>Collaborate with the eight eastern metropolitan region councils to review and update the Local Government Eastern Region Pandemic Sub Plan, and work with the Department of Health to lead a more integrated review of the sub plan that includes all sectors of government.</p>	50%	<p>The eight eastern metropolitan region councils reviewed and updated the Local Government Regional Pandemic Sub Plan, which was then endorsed by the Knox Municipal Emergency Management Planning Committee and published. The regional councils are working with the Department of Health to lead a more integrated review of the sub plan that includes all sectors of government. The Department of Health is yet to advise the schedule for this review.</p>	

Initiative	Progress	Comments	Status Symbol
<p>Support the review of the Knox Municipal Emergency Management Plan and associated sub plans.</p> <p>Engage with the Municipal Emergency Management Planning Committee (MEMPC) to review and/or develop the scheduled sub plans, complementary plans, and the community emergency risk assessment (CERA).</p>	100%	<p>All planned 2022-23 actions to maintain the Knox Municipal Emergency Management Plan (MEMP) and associated sub-plans, complementary plans, and community emergency risk assessments were delivered to the required standards. The Inspector General for Emergency Management (IGEM) Office undertook a statewide review of the adequacy of all tiers of emergency management plans, including MEMPs. The Knox MEMP largely aligned to the better-practice recommendations in the IGEM report. The outcomes of the review were workshopped at the most recent MEMP Committee meeting in June 2023.</p>	✓
<p>Develop a sustained and responsible model for supporting community-led events, particularly in a post-COVID-19 environment.</p> <p>Monitor the community event portal to assist groups to deliver community events that are compliant and safe.</p>	100%	<p>The community event support service is now established as a fully operational business area of Council, providing expert event management advice to community event organisers as they navigate the complex tasks involved in delivering safe, compliant, engaging and lawful events.</p> <p>The portal's digital presence is located online at <a href="http://www.knox.vic.gov.au/communityevents">www.knox.vic.gov.au/communityevents</a>. It provides resources, templates, information and online event registration as well as access to a variety of event equipment for use at community events, funded through the Outdoor Activation Victorian Government grant.</p> <p>The service has seen a significant increase in event and filming permit applications post COVID-19, with local groups seeing tremendous value in reactivating spaces and celebrating community life. Most community events require at least five different areas of Council support, which are now managed through this centralised event portal with a strong customer focus.</p> <p>This project has reached its intended outcomes in supporting community events post COVID-19.</p>	✓



## The difference we're making

Progress against the indicators identified in the Council Plan 2021–2025.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
<b>A reduction in the number of adults who report high or very high psychological distress.</b>	Percentage of adults who suffer from high psychological distress	3 yearly	18.25% (2017)	27.50% (2020)	<b>N/A</b>	This data is available every three years.  Data from the 2020 Victorian Population Health Survey (Local Government level data) remains the most recent available.
<b>More residents who report their health as good, very good or excellent.</b>	Percentage of Knox adults who rate their health as 'very good' or 'excellent'	3 yearly	41.00% (2017)	41.50% (2020)	<b>N/A</b>	This data is available every three years.  Data from the 2020 Victorian Population Health Survey (Local Government level data) remains the most recent available.
<b>An increase in the level of agreement that multi-culturalism makes life better.</b>	Percentage of adults that definitely agree that multiculturalism makes life their area better	3 yearly	48.57% (2017)	59.00% (2020)	<b>N/A</b>	This data is available every three years.  Data from the 2020 Victorian Population Health Survey (Local Government level data) remains the most recent available.
<b>Improved perceptions of safety.</b>	Percentage of adults that 'definitely' feel safe at night	3 yearly	52.20% (2017)	Data not available	<b>N/A</b>	Data from the 2017 Victorian Population Health Survey (Local Government level data) remains the most recent available. This measure was one of several that were not included in the 2020 survey to allow for COVID-19 related data collection. Updated data for this measure should become available with the release of the 2023 survey results.
<b>An increase in the number of adults who feel a sense of belonging.</b>	Percentage of adults that 'definitely' feel valued by society	3 yearly	41.50% (2017)	46.20% (2020)	<b>N/A</b>	This data is available every three years.  Data from the 2020 Victorian Population Health Survey (Local Government level data) remains the most recent available.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
<b>More adults in Knox who volunteer.</b>	Percentage of adults who definitely or sometimes help out a local group by volunteering	3 yearly	35.10% (2017)	Data not available	<b>N/A</b>	Data from the 2017 Victorian Population Health Survey (Local Government level data) remains the most recent available. This measure was one of several that were not included in the 2020 survey to allow for COVID-19 related data collection. Updated data for this measure should become available with the release of the 2023 survey results.
<b>More infants and children in the Knox region immunised at Council run immunisation sessions.</b>	Number of children immunised at a Council run immunisation session	Annual	5,550 (2020-21)	4,002	<b>6,885</b>	Note: The data source changed during 2022-23 with the introduction of a new system to monitor immunisations.
<b>Increased participation in key ages and stages Maternal and Child Health visits.</b>	Percentage of children participating in the key ages and stages MCH visit	6 monthly	96.33% (2020-21)	99.05%	<b>95.44%</b>	Participation in the 4-week Key Age and Stage visit has remained relatively consistent with previous reporting periods. Council increases the emphasis on re-engagement of families with younger infants if an appointment is missed.
<b>Improved satisfaction with cultural activities.</b>	Community satisfaction score for community & cultural	Annual	65 (2021)	63 (2022)	<b>65 (2023)</b>	The 2023 result has seen an improvement on the 2022 result.
<b>An increase in the number of opportunities and avenues to include First Nations Culture within Knox.</b>	The number of opportunities and initiatives that partner with First Nations people and Traditional Custodians across various departments of Council.	Annual	New data set	35 (Jan-June 2022)	<b>43</b>	Partnership opportunities undertaken included: NAIDOC activities, Reconciliation Action Plan consultations, Grants Consultations, Mullum Mullum Indigenous Gathering Place (MMIGP) Gala, Traditional Owner formal consultations, Koorie Heritage Trust Education, Harmony Week activities and Sorry Day/Reconciliation Week activities.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
An increase in the number of meals delivered through Meals on Wheels.	The number of meals delivered through Meals on Wheels	Annual	35,194 (2020-21)	31,587	<b>31,138</b>	The baseline result saw a higher number of meals delivered during 2020-21 due to COVID-19 and associated restrictions. The 2022-23 result is in line with the 2021-22 result.
More clients and community members supported through Council's Community Access and Support programs.	Number of clients and community members who have participated in CAS programs	Annual	4,348 (2020-21)	4,656	<b>11,407</b>	The 2022-23 result is reflective of service levels prior to the COVID-19 pandemic.
Greater sports participation rates.	Number of teams using Council facilities.	Annual	1,157 (2020-21)	2,018	<b>2,457</b>	The increase in the number of teams using Council facilities in 2022-23 compared to the previous two reporting years is likely to have resulted from the complete lifting of COVID-19 restrictions.
	Number of participants by age and gender	Annual	<b>Male -</b> 12,310 <b>Female -</b> 3,745 <b>Junior -</b> 9,248 <b>Senior -</b> 6,807 (2020-21)	<b>Male -</b> 12,450 <b>Female -</b> 3,558 <b>Junior -</b> 9,142 <b>Senior -</b> 6,866	<b>Male -</b> <b>13,364</b> <b>Female -</b> <b>3,819</b> <b>Junior -</b> <b>9,639</b> <b>Senior -</b> <b>7,544</b>	The increase in the number of participants in 2022-23 compared to the previous two reporting years is likely to have resulted from the complete lifting of COVID-19 restrictions.

## Services

The services funded in the 2022-23 Budget.

Service	Description	Net cost of providing this service in 2022-23	
		Budget	Actual Variance \$'000
Arts & Cultural Services	The Arts and Cultural service delivers and engages our community in a range of arts and cultural services and programs, including performing arts, events, festivals, arts courses, performances and public art projects.		2,505
			2,340
			165
Community Access and Support Management	The Community Access and Support Management service provides services and programs to support older people, people with a disability, and youth, within our community. It supports planning, performance monitoring, continuous improvement and research.		1,097
			984
			113
Community Partnerships	The Community Partnerships service supports and strengthens local not-for-profit groups to be active, sustainable and resilient through capacity building, partnering and connecting.		1,907
			1,889
			18
Emergency Management	The Emergency Management service coordinates and delivers Council's legislative and community focused responsibilities for emergency and fire management. It includes services to mitigate risk to people and property. This service also plans for response and recovery, ensuring preparedness and resilience in our community.		493
			721
			(228)
Health Planning and Livability	The Health Planning and Livability service supports our community to reach their full potential through health promotion, advocacy, sector collaboration and education across priority health and wellbeing areas.		353
			197
			156
Healthy and Safe Communities	The Healthy and Safe Communities service provides advocacy, delivers projects and programs, and partners with others to address access, equity and community safety issues in our community.		1,670
			1,498
			172



		<b>Net cost of providing this service in 2022-23</b>
<b>Service</b>	<b>Description</b>	<b>Budget Actual Variance \$'000</b>
<b>Inclusive Communities</b>	The Inclusive Communities service provides support for eligible Knox residents aged 55 years or older who are homeless or at risk of homelessness. This support may include advice, advocacy, referrals and assistance for public housing. It also provides a range of accessible and inclusive support services for those living with a disability in Knox, as well as for their carers. The service also aims to connect those in need with other Council services and external service providers, to help access a range of support with issues such as isolation or loneliness, financial hardship, emotional or mental health support, practical needs, ageing, illness, family relationships, and other issues.	799
		701
		98
<b>Integrated Services and Practice</b>	Integrated Services and Practice focuses on leadership and support of Council's early years hubs, kindergartens, maternal & child health services, playgroups and parenting support.	1,743
		2,745
		(1,002)
<b>Integrated Systems Quality and Operations</b>	The Integrated Systems Quality and Operations service focuses on maximizing the design and delivery of systems, processes, policies and procedures. It also supports workforce and operational planning and reporting for Family and Children's Services.	2,874
		2,368
		506
<b>Leisure Services</b>	Leisure Services provides strategic advice to community organisations that offer opportunities for sport, leisure, recreation and wellbeing in our community. It also manages and operates Council's two leisure centres (including aquatic facilities).	1,160
		1,056
		104
<b>Libraries</b>	The Libraries service provides resources, programs and a variety of media for education, information, leisure and personal development. There are currently five branch libraries in Knox and one library service bus. The service is managed by the Eastern Regional Library Corporation, a formal partnership between Maroondah, Yarra Ranges and Knox Councils.	5,013
		4,827
		186
<b>Local Laws</b>	The Local Laws service ensures compliance with Council's local laws, parking enforcement, school crossing supervision, and animal management programs.	990
		1,330
		(340)
<b>Regional Assessment Service</b>	The Regional Assessment service provides a range of information and resources about aged care to individuals, community groups and organisations, and sector based organisations across Knox.	(130)
		(154)
		24

		Net cost of providing this service in 2022-23
		Budget Actual Variance \$'000
Service	Description	
Social Connections	The Social Connections service provides programs, transport options and opportunities for our community members who are 65 years old and over to stay connected, active and engaged. This includes delivery and facilitation of exercise, recreation and leisure activities, advocacy for improved access to existing technology, delivery of meals for those in need and running a range of clubs and learning centres. It also aims to raise awareness of and support research into community attitudes towards older persons, and deliver a range of intergenerational activities, events and programs.	1,021
		855
		166
Youth Services	Youth Services promotes, develops and encourages the physical, social and mental wellbeing of young people aged 10-25 years in Knox. It plans, advocates, funds and provides information, referral and support programs for young people, their families and their community. Youth Services includes counselling, leadership development, parenting programs, and partnerships with schools in Knox.	979
		980
		(1)



## Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction. Comments are provided to assist in understanding the results where there may be a discrepancy between this year's results and the previous year's (material variation). Knox Council has set its material variation threshold at +/-10% of the previous year's results.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Aquatic Facilities</b> <b>Service standard</b> <b>Health inspections of aquatic facilities</b> [Number of authorised officer inspections of Council aquatic facilities/Number of Council aquatic facilities]	2	1	2	2	Two health inspections were completed during 2022-23.
<b>Aquatic Facilities</b> <b>Utilisation</b> <b>Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities/Municipal population]	1.69	0.85	1.11	2.03	Participation levels increased during 2022-23, demonstrating a return to pre-COVID-19 utilisation.
<b>Aquatic Facilities</b> <b>Service Cost</b> <b>Cost of aquatic facilities</b> [Direct cost of aquatic facilities less income received/ Number of visits to aquatic facilities]	\$0.32	\$3.65	\$0.83	\$1.55	Expenses for the service included internal maintenance, gardening and utilities costs, and leisure maintenance costs. Increases in 2022-23 were due to aquatic facilities returning to the first full year of operation since COVID-19 closures.
<b>Animal Management</b> <b>Timeliness</b> <b>Time taken to action animal requests</b> [Number of days between receipt and first response action for all animal management requests/Number of animal management requests]	2.04	3.93	3.13	3.06	All animal management requests are triaged based on risk and are actioned in a timely manner. Council prioritises all dogs at large, animal collection, attacks, rushes and animal cruelty requests, whereby it acts on them immediately.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Animal Management Service Standard</b> <b>Animals reclaimed</b> [Number of animals reclaimed/Number animals collected] x100	51.18%	59.43%	50.54%	<b>47.48%</b>	The number of animals collected fluctuates depending on the number of requests for animal collections from the public. Attempts are made to contact the owners of all identifiable animals and advise them that their animal requires collection. Registering animals helps ensure the best possible outcomes for the lost pet. Registered pets are more likely to be returned more efficiently to their owner, benefiting the animal's welfare and reducing unnecessary impoundments.
<b>Animal Management Service Standard</b> <b>Animal rehomed</b> [Number of animals rehomed/ Number of animals collected] x100	33.38%	23.40%	34.60%	<b>36.43%</b>	The number of animals rehomed has remained steady in comparison with the previous reporting period. Where animals have not been reclaimed by their owner, all efforts to find a new home were made in accordance with the Domestic Animals Act and the Code of Practice for the Management of Dogs and Cats in Shelters and Pounds.
<b>Service Cost</b> <b>Cost of animal management service per population</b> [Direct cost of animal management service/Population]	\$5.35	\$5.03	\$6.14	<b>\$8.08</b>	Council has reviewed the way the cost of service is calculated to more accurately reflect the cost of providing the animal management service. As a result, the direct cost of the animal management service is higher than previous reporting periods. In addition we have also recruited additional staff to provide an increase in the level of service for animal management matters.
<b>Animal Management Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions/ Number of animal management prosecutions] x100	100%	100%	95.45%	<b>91.67%</b>	Council undertakes prosecutions in relation to more serious incidents that occur under the Domestic Animals Act as well as in relation to offenders who consistently demonstrate irresponsible pet ownership. Council continued to have a high success rate of animal management prosecutions in 2022-23. This was attributed to quality investigation and prosecution practices.
<b>Food Safety Timeliness</b> <b>Time taken to action food complaints</b> [Number of days between receipt and first response action for all food complaints/Number of food complaints]	1.98	1.98	1.48	<b>1.97</b>	There was a moderate increase in response times to action food complaints in 2022-23 primarily due to staff shortages and an increase in the complexity of some matters. Recently implemented key performance indicators and a round of recruitment are expected to result in an improvement in response times during the next reporting period.



Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Food Safety Service standard</b> <b>Food safety assessments</b> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> /Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i> ] x100	100.00%	103.05%	102.05%	<b>101.11%</b>	There were fewer registered premises than inspections due to inspections being conducted prior to the premises being closed or transferred.
<b>Food Safety Service cost</b> <b>Cost of food safety service</b> [Direct cost of the food safety service/ Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]	\$477.77	\$478.91	\$852.85	<b>\$1,128.87</b>	The higher cost of the food safety service in 2022-23 was the result of further food premises closures caused by the COVID-19 pandemic.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Food safety</b> <b>Health and safety</b> <b>Critical and major</b> <b>non-compliance</b> <b>outcome</b> <b>notifications</b> [Number of critical non-compliance outcome notifications and major non- compliance outcome notifications about a food premises followed up/ Number of critical non-compliance outcome notifications and major non- compliance outcome notifications about food premises] x100	100.00%	98.04%	96.71%	<b>99.40%</b>	During 2022-23, one food premises closed prior to a follow-up inspection being completed. Council's health officers have prioritised follow-up inspections to ensure legislative compliance.
<b>Libraries</b> <b>Utilisation</b> <b>Physical library</b> <b>collection usage</b> [Number of physical library collection item loans/Number of physical library collection items]	8.14	4.62	5.51	<b>6.66</b>	The number of library loans are returning to pre-COVID-19 levels, with visitations increasing.
<b>Libraries</b> <b>Resource Standard</b> <b>Recently purchased</b> <b>library collection</b> [Number of library collection items purchased in the last 5 years/Number of library collection items] x100	70.98%	80.78%	80.02%	<b>77.00%</b>	The 2022-23 result for the recently purchased library collection measure remains steady, with there being more focus on e-books and e-audiobooks. The purchase cost of new books has increased significantly compared to last year, which has impacted on the number of new books purchased.
<b>Libraries</b> <b>Participation</b> <b>Active library</b> <b>borrowers in</b> <b>municipality</b> [Number of active library borrowers in the last three years/The sum of the population for the last three years] x100	12.87%	11.41%	10.09%	<b>9.05%</b>	The number of active library borrowers remains low compared to pre-COVID-19 levels. The lower result for 2022-23 is due to the calculation including a three-year average, and the last three years have all been impacted by COVID-19. Results are expected to return to pre-COVID-19 levels over the next two years due to this three-year average.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Libraries</b> <b>Service Cost</b> <b>Cost of library service per population</b> [Direct cost of library service/ Population]	\$21.64	\$21.03	\$22.98	<b>\$23.68</b>	The slight increase in the operating cost of the library service was expected due to increases in wages in line with the Enterprise Agreement and the rising costs of supplies and services. The increase, however, is below the rate cap of 3.5% and significantly lower than the annual Consumer Price Index of 6%.
<b>Maternal and Child Health (MCH)</b> <b>Service standard</b> <b>Infant enrolments in the MCH service</b> [Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received] x100	101.14%	100.49%	101.14%	<b>100.98%</b>	All infants were enrolled from birth notifications received and contacted by the MCH service.
<b>Maternal and Child Health (MCH)</b> <b>Service Cost</b> <b>Cost of the MCH service</b> [Cost of the MCH service/Hours worked by MCH nurses]	\$78.53	\$82.86	\$90.44	<b>\$90.25</b>	The cost of the MCH service includes the cost for providing the universal Maternal and Child Health Service (including the sleep-settling program) but does not include the cost associated with the Enhanced Maternal and Child Health Program.
<b>Maternal and Child Health (MCH)</b> <b>Participation</b> <b>Participation in the MCH service</b> [Number of children who attend the MCH service at least once (in the year)/ Number of children enrolled in the MCH service] x100	76.27%	75.82%	73.72%	<b>75.84%</b>	Participation in Council's MCH service has remained relatively consistent with previous reporting periods. A slight increase was noted in quarters 3 and 4 of 2022-23 following reduced impacts from COVID-19.
<b>Participation</b> <b>Participation in the MCH service by Aboriginal children</b> [Number of Aboriginal children who attend the MCH service at least once (in the year)/Number of Aboriginal children enrolled in the MCH service] x100	80.36%	85.48%	75.81%	<b>85.71%</b>	Participation in Council's MCH service by Aboriginal children increased in 2022-23, following the reduced COVID-19 restrictions and the increased focus on inclusive practice and embedding cultural safety into the services.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Maternal and Child Health (MCH) Satisfaction</b> <b>Participation in 4-week Key Age and Stage visit</b> [Number of 4-week key age and stage visits/Number of birth notifications received] x100	99.34%	96.33%	99.05%	<b>98.70%</b>	Participation in the 4-week Key Age and Stage visit has remained relatively consistent with previous reporting periods. Council increases the emphasis on re-engagement of families with younger infants if an appointment is missed.







## Key Direction 5: Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

### Strategies we are undertaking to achieve success in this area:

- Provide opportunities for all people in Knox to have their say.
- Manage our resources effectively to ensure financial sustainability and improved customer experience.
- Ensure our processes are transparent and our decisions are accountable.




### Highlights:

- We continued implementation of the Community Engagement Framework and Action Plan including leadership training activities and commencement of the evaluation program.
- Our Customer Experience Strategy was presented to Council for consideration, the Complaints Policy was reviewed and the digital roadmap was completed.
- The ‘THRIVE: Future Ready Knox’ workplace strategy was reviewed.


### Provide opportunities for all people in Knox to have their say.

Initiative	Status	Progress	Comments	Status Symbol
<p>Implement priority actions of the Community Engagement Framework and Action Plan.</p> <p>Continue implementation of the Community Engagement Framework and Action Plan, including leadership training activities and commencement of the evaluation program.</p>	Completed	100%	The focus in 2022-23 was on the development of priorities with Council’s senior management and staff, building staff capacity in the engagement process through internal and external training opportunities, and improving engagement methods including the online platform. The online community engagement platform hosted 35 projects this year, attracting 4,300 contributions from 28,370 visitors. 1,790 new members signed up to the platform during this time.	

**Manage our resources effectively to ensure financial sustainability and improved customer experience.**

Initiative	Progress	Comments	Status Symbol
<p>Develop and implement a Customer Experience Strategy and Action Plan.</p> <p>Present the Customer Experience Strategy to Council for consideration, review the Complaints Policy and complete the digital roadmap. (Major Initiative)</p>	100%	<p>The Our Customer Strategy 2023–25 was adopted by Council in December 2022.</p> <p>A review of the Complaints Policy was conducted between October and December 2022, resulting in a revised policy being adopted by Council in December 2022. Additionally, the digital roadmap was completed.</p>	
<p>Refresh and implement Council's ICT Strategy, including consideration of Smart Cities technology.</p> <p>Develop the new Enterprise ICT Strategy and Roadmap.</p>	100%	<p>During 2022–23, Council's ICT Strategy 2016-23 concluded. Projects delivered this year included: completion of phase one of the asset management information system replacement; implementation of two modules of the new corporate reporting system; implementation of the new core system for early years; improvements to our requests system to provide business process efficiencies and improved customer experience; and development of the proof of concept for the Enterprise Integration Platform project to enable easy and fast data sharing between Council systems.</p> <p>This initiative will be replaced with “Implement the Transformation Roadmap to ensure Knox Council’s services, systems and processes meet our customers’ needs and drive organisational financial sustainability” for the remaining two years of the Council Plan. This new initiative accurately reflects the expanded scope of the project and the focus of the new Customer and Performance directorate formed during 2022–23.</p>	
<p>Refresh and implement the THRIVE: Future Ready Knox workplace strategy.</p> <p>Complete a review of the current ‘THRIVE: Future Ready Knox’ workplace strategy.</p>	100%	<p>A review of all the action items was completed in 2022–23. All outstanding items within the THRIVE: Future Ready Knox strategy will be transitioned into the Organisational Development Plan – currently in development – or into the Workforce Plan.</p>	

**Ensure our processes are transparent and decisions are accountable.**

Initiative	Progress	Comments	Status Symbol
<p>Implement an internal self-assessment process to monitor Council's performance in decision making.</p> <p>Develop and distribute a self-assessment survey, analyse the results and conduct workshops with councillors, including an externally facilitated self-assessment workshop.</p>	30%	<p>Work commenced on the implementation of an ongoing Council self-assessment process to monitor Council's performance in decision-making in 2022–23. Council officers investigated several options for consideration, including utilising an existing program through a third party, or developing a self-assessment tool internally. It is intended that the preferred self-assessment process be incorporated into an ongoing self-assessment and professional development program.</p> <p>An options report was prepared and considered by the executive management team in June 2023, with further consideration by councillors on 31 July 2023.</p>	

## The difference we're making

Progress against the indicators identified in the Council Plan 2021–2025.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
Improved community satisfaction with decision making.	Community satisfaction score for decision making.	Annual	60 (2021)	58 (2022)	<b>54 (2023)</b>	The decline in satisfaction with Council decisions is in line with broader State-wide trend, and likely influenced by the decline in the community's satisfaction with consultation and engagement.
Improved community satisfaction with customer service.	Community satisfaction score for customer service.	Annual	75 (2021)	73 (2022)	<b>71 (2023)</b>	The 2023 result shows a slight decline on the 2022 result. The variance is not considered statistically significant.
Improved community satisfaction with overall direction.	Community satisfaction score for overall direction.	Annual	54 (2021)	51 (2022)	<b>48 (2023)</b>	The 2023 result shows a slight decline on the 2022 result. The variance is not considered statistically significant.
Improved community satisfaction with overall performance.	Community satisfaction score for overall performance.	Annual	69 (2021)	67 (2022)	<b>62 (2023)</b>	The 2023 result shows a decline on the 2022 result. This decline is in line with broader State-wide and Metro trends.
Improved community satisfaction with consultation & engagement.	Community satisfaction score for consultation & engagement.	Annual	58 (2021)	58 (2022)	<b>53 (2023)</b>	Community consultation and engagement remains a key priority for Council. There was a moderate drop in community satisfaction with engagement which is in line with the broader State-wide trend.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	Comment
<b>More Council services with a technology based self-service option.</b>	Number of Council services with a technology based self-service option.	Annual	434 (2020-21)	439	<b>456</b>	<p>Over the past 12 months we have continued to prioritise digital options for customers to self-serve on the Knox website. Increasing the number of Council services on the Knox website with a self-service option is a key direction of the Digital Experience team.</p> <p>The additional Council services with a technology based self-service option include waste related services such as check my bin day, Hard Rubbish Cancellation Request, Move Your Way expressions of interest and classes, Preschool Field Officer Program Resource Kit, Request a printed Council meeting agenda, Stringybark Festival stallholder information services - Apply to keep additional animals or birds permit and Apply to display real estate signs.</p>
<b>Meet liquidity and indebted targets from the adopted budget.</b>	Liquidity result compared to target.	Quarterly	1.0 (2021/22 Adopted Budget)	1.5 (June 2022)	<b>1.6 (June 2023)</b>	The June 2023 liquidity result of 1.6 compares favourably to the budgeted liquidity result of 1.4. Cash and cash equivalents, together with other financial assets, are \$17.7 million greater than budget, partially offset by trade and other payables, together with unearned income, which are \$7.8 million greater than budget.
<b>Meet liquidity and indebted targets from the adopted budget.</b>	Indebted result compared to target.	Quarterly	53.2% (2021/22 Adopted Budget)	38.8% (June 2022)	<b>45.6% (June 2023)</b>	The increased result in Quarter 4 of 2022-23 compared to 2021-22 is due to new borrowings taken out in June 2023, therefore increasing Council's non-current liabilities.



## Services

The services funded in the 2022-23 Budget.

Service	Description	Net cost of providing this service in 2022-23	
		Budget	Actual Variance \$'000
Communications	Communications is responsible for providing our community with information about the decisions Council makes and how we invest our resources in order to respond to the needs of the community.		2,422
			2,494
			(72)
Customer Service	Customer Service supports the delivery of a range of programs and services to our community via telephone, counter contact centres and online. The service provides guidance and support for all customer interactions and exists to support information and connection between Council and our community.		2,183
			2,023
			160
Digital Experience	The Digital Experience service is responsible for helping the community easily access the information and services they need online		0
			0
			0
Financial Services	Financial Services leads the processes for budgeting and forecasting, provides regular financial reporting, and prepares the Annual Financial Accounts. It also coordinates the rating services and provides oversight of Council's property management obligations.		2,625
			2,469
			156
Governance	The Governance service ensures Council's legislative compliance, provides councillor support and development, coordinates Council meetings and maintains Council's Civic Centre meeting rooms. It is also responsible for Council's integrity framework, including the Audit Committee, fraud and corruption prevention, privacy compliance and freedom of information.		5,228
			4,928
			300

Service	Description	Net cost of providing this service in 2022-23	
		Budget	Actual
		Variance	
		\$'000	
Information Technology	The Information Technology service (IT) provides services and support for the organisation in all aspects of IT. It provides hardware and software support, as well as internal and external telecommunications, ensuring efficient service delivery for the organisation and our community.		8,800
			8,312
			488
People and Culture	The People and Culture service provides leadership, services and programs for all aspects of human resource management. These include industrial and employee relations, recruitment, induction, corporate learning and development, leadership development, organisational culture, performance management, workforce planning, remuneration, and employee safety, health and wellbeing. This service also includes Council's risk management systems, insurances and the frontline support to customers and residents for insurance related issues.		6,246
			5,760
			486
Research and Mapping	The Research and Mapping service supports an evidence-based approach to policy development and decision-making. It undertakes specialist research and mapping activities, provides advice, builds organisational capacity and develops and implements new tools and applications in the area of research and mapping. This service is responsible for the maintenance of Council's geographic information system (GIS), spatial database and online data resources.		139
			138
			1
Strategy and Business Intelligence	The Strategy and Business Intelligence service is an integrated suite of functions designed to enhance business insights, strategic planning and engagement to shape decision-making. The team leads the organisation in the development and implementation of Council's Integrated Strategic Planning and Reporting Framework, including the Community and Council plans and aims to improve outcomes for the Knox community through developing and sharing crucial insights.		940
			653
			287

## Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction. Comments are provided to assist in understanding the results where there may be a discrepancy between this year's results and the previous year's (material variation). Knox Council has set its material variation threshold at +/-10% of the previous year's results.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Governance</b> <b>Transparency</b> <b>Council decisions made at meetings closed to the public</b> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public/ Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	5.88%	10.40%	6.31%	<b>4.20%</b>	The 2022-23 result is a decrease against the 2021-22 result and continues a downward trend, reflecting Council's endeavours to minimise the number of decisions made in meetings closed to the public as much as possible.
<b>Governance</b> <b>Consultation and engagement</b> <b>Satisfaction with community consultation and engagement</b> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	57	58	58	<b>53</b>	Community consultation and engagement remains a key priority for Council. There was a moderate drop in community satisfaction with engagement which is in line with the broader State-wide trend.
<b>Governance</b> <b>Attendance</b> <b>Councillor attendance at Council meetings</b> [The sum of the number of Councillors who attended each ordinary and special Council meeting/ (Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election)] x100	87.96%	98.41%	91.85%	<b>91.27%</b>	Councillor attendance in 2022-23 continued at levels similar to 2021-22.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Governance Service Cost</b> <b>Cost of elected representation</b> [Direct cost of the governance service/ Number of Councillors elected at the last Council general election]	\$53,714.33	\$51,449.33	\$57,069.44	<b>\$61,954.22</b>	The increase in the cost of elected representation was due to an increased cost in the running of Council and committee meetings with the return of in-person meetings, together with an increase in mayor and councillor allowances.
<b>Governance Satisfaction</b> <b>Satisfaction with Council decisions</b> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	58	60	58	<b>54</b>	The decline in satisfaction with Council decisions is in line with broader State-wide trend, and likely influenced by the decline in the community's satisfaction with consultation and engagement.



# Governance and statutory information

## Governance

Knox City Council is a municipal council for the purposes of the *Local Government Act 2020*, which prescribes its role as providing good governance in its municipal district for the benefit and wellbeing of the municipal community.

Council is committed to effective and sustainable forms of leadership as the key to ensuring the community's priorities are met. The community has many opportunities to provide input into Council's decision-making processes, which include community consultation, public forums and the ability to make submissions to Council on a range of matters.

Council delegates the majority of its decision-making to Council's CEO and other staff. These delegations are exercised in accordance with the *Local Government Act 2020*, adopted Council policies and Council's Budget. Knox's formal decision-making processes are conducted through Council meetings and delegated committee meetings.

This Annual Report has been prepared according to the requirements of the *Local Government Act 2020*.

## Council and committee meetings

### Council meetings

Council meetings are typically scheduled to held on the fourth Monday of each month. Additional Council meetings can be called for specific purposes if required.

Meetings are typically held at the Knox Civic Centre located at 511 Burwood Highway, Wantirna South, and are open to the public except in specific circumstances (for example, where the meeting is closed to consider confidential information).

The *Local Government Act 2020* was amended in 2022 to enable Council meetings to be conducted virtually through electronic attendance, and/or in the absence of a public gallery, provided they are livestreamed or recorded, which is Council's practice and is reflected in Council's governance rules. Council meetings throughout 2022–23 were conducted in person in a hybrid format, with some councillors and staff attending in person and some attending electronically. Monthly meetings also provide the opportunity for community members to submit a question to the Council and to speak to their question.



## **Delegated committee meetings**

The Strategic Planning Delegated Committee meetings are typically scheduled to be held on the second Monday of each month, excluding January.

The purpose of the Strategic Planning Delegated Committee (also known as the Strategic Planning Committee) is to exercise Council's functions and powers and to perform Council's duties in relation to any matter within its delegation in a decision-making forum with less procedural formality than a Council meeting. This form of meeting enables more extensive discussion and debate, particularly for, but not limited to, strategic and policy related matters as well as being a suitable forum for receiving deputations and presentations from external parties and Council staff.

Meetings are typically held at the Knox Civic Centre located at 511 Burwood Highway, Wantirna South, and are open to the public except in specific circumstances (for example, where the meeting is closed to consider confidential information). The Local Government Act 2020 was amended in 2022 to enable Strategic Planning Delegated Committee meetings to be conducted virtually through electronic attendance, and/or in the absence of a public gallery, provided they are livestreamed or recorded, which is Council's practice and is reflected in Council's governance rules. Strategic Planning Delegated Committee meetings throughout 2022-23 were conducted in person in a hybrid format, with some councillors and staff attending in person and some attending electronically.

## **Other committee meetings**

In addition to the regular meetings of Council, councillors are appointed to various internal and external committees.

The following tables provide a summary of councillor attendance at Council meetings, Strategic Planning Committee meetings, and various other committee meetings for the 2022-23 financial year.

# Meetings of Council 2022-23 financial year

## Committee Meeting attendance

Committee	Cr Grasso	Cr Baker	Cr Timmers-Leitch	Cr Allred	Cr Laukens	Cr Dwight	Cr Cooper	Cr Pearce	Cr Seymour
<b>Specific Purpose Committees</b>									
Audit and Risk Committee			3/3		4/4				1/1
Australia Day Awards Committee				1/1					1/1
CEO Employment and Remuneration Committee			6/6	6/6	6/6				4/6
ICT Governance Committee			2/2	3/4	3/4				1/2
<b>Council Committees</b>									
Early Years Advisory Committee			4/7	3/7					
Youth Advisory Committee			5/5	4/4		3/4			
Active Ageing Advisory Committee		6/6							5/6
Environment Advisory Committee				6/6		5/6			
Community Safety, Health and Wellbeing Committee				2/3	4/6	2/3			
Knox Disability Advisory Committee		6/6							5/6
Knox Multicultural Advisory Committee	3/3								3/3
Arts and Culture Committee	2/2		2/2		2/2	1/2			
Recreation and Leisure Committee	2/2		2/2				4/4		

## Council Meeting attendance

<b>Council Meetings</b>	<b>Cr Allred</b>	<b>Cr Dwight</b>	<b>Cr Grasso</b>	<b>Cr Baker</b>	<b>Cr Laukens</b>	<b>Cr Cooper</b>	<b>Cr Pearce</b>	<b>Cr Seymour</b>	<b>Cr Timmers-Leitch</b>
Meetings attended in 2022-23 (14 overall in 2022-23)	11	13	13	14	13	11	14	13	13
Overall meetings in term	44	44	44	44	44	44	44	44	44
Overall attendance	39	41	39	42	43	35	44	42	43

## Strategic Planning Committee attendance

<b>Strategic Planning Committee</b>	<b>Cr Allred</b>	<b>Cr Dwight</b>	<b>Cr Grasso</b>	<b>Cr Baker</b>	<b>Cr Laukens</b>	<b>Cr Cooper</b>	<b>Cr Pearce</b>	<b>Cr Seymour</b>	<b>Cr Timmers-Leitch</b>
Meetings attended in 2022-23 (10 overall in 2022-23)	10	7	9	9	8	4	10	9	10
Overall meetings in term	24	24	24	24	24	24	24	24	24
Overall attendance	23	20	23	23	22	16	24	23	23



## Councillor allowances

The allowance paid to mayors, deputy mayors and councillors are fixed by the Victorian Independent Remuneration Tribunal.

The allowances in effect pursuant to the Tribunal's Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No. 01/2022, as issued on 7 March 2022 and amended on 8 December 2022 are set out below:

Effective date	Allowance for mayors	Allowance for deputy mayors	Allowance for councillors
01 July 2022	\$119,316	\$59,658	\$35,972
18 December 2022	\$124,469	\$62,235	\$37,565

The allowances paid to councillors during the 2022-23 financial year were:

Councillors	Allowance Paid
Cr Marcia Timmers-Leitch, Collier Ward Mayor: November 2022 - June 2023	\$98,662.39
Cr Jude Dwight, Chandler Ward Deputy Mayor: November 2022 - June 2023	\$54,477.49
Cr Yvonne Allred, Baird Ward	\$36,958.81
Cr Meagan Baker, Dobson Ward	\$36,958.81
Cr Sorina Grasso, Dinsdale Ward	\$34,164.21
Cr Susan Laukens, Friberg Ward Mayor: July 2022 - November 2022	\$ 61,035.96
Cr Lisa Cooper, Scott Ward	\$36,958.81
Cr Darren Pearce, Taylor Ward	\$36,958.81
Cr Nicole Seymour, Tirhatuan Ward Deputy Mayor: July 2022 - November 2022	\$39,922.10

## Councillor expenses

Councillors are entitled to have paid, or reimbursed, any necessary out-of-pocket expenses incurred while performing their duties. Council is also required to make available a 'minimum toolkit' of resources for councillors, including computers, phones and a vehicle for the Mayor.

### Expenses for 2022-23

Ward	Performance of the role \$	Professional development \$	Travel \$	Grand total \$
Baird	1,152.24	1,193.50	0	2,345.74
Chandler	1,488.05	4,309.95	0	5,798.00
Collier	4,458.27	5,099.00	14,692.51	24,249.78
Dinsdale	1,571.95	1,102.55	1,139.49	3,813.99
Dobson	1,634.72	605.00	90.84	2,330.56
Friberg	4,738.75	9,862.50	8,074.20	22,675.45
Scott	2,430.57	674.00	0	3,104.57
Taylor	3,651.31	0	0	3,651.31
Tirhatuan	1,227.64	0	0	1,227.64
<b>Total</b>	<b>22,353.50</b>	<b>22,846.50</b>	<b>23,997.04</b>	<b>69,197.04</b>

### Vehicle Expenses

Cr Susan Laukens (Friberg Ward) Mayor: July 2022- November 2022	Monthly Vehicle Expense	\$6,103.59
	Fuel Expenses	\$ 933.74
	Maintenance Expenses	0
	Toll Expenses	\$149.70
	<b>Total</b>	<b>\$6,253.29</b>
Cr Marcia Timmers-Leitch (Collier Ward) Mayor: November 2022 - June 2023	Monthly Vehicle Expense	\$10,417.41
	Fuel Expenses	\$820.28
	Maintenance Expenses	\$1,682.02
	Toll Expenses	\$154.36
	<b>Total</b>	<b>\$13,074.07</b>

Councillor travel expenses include expenses for a fully maintained vehicle provided for the Mayor.

Depreciation, maintenance, registration and insurance costs are apportioned to the mayor of the day on an annualised, pro-rata basis. Fuel, maintenance and toll expenses are allocated to the mayor of the day as incurred.

## Governance and management checklist

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist.

Sr. No	Governance and Management Items	Assessment	Comment
1	<b>Community Engagement Policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act  <b>Date of adoption:</b> 22 February 2021	Not due for review until September 2023.
2	<b>Community Engagement Guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Guidelines  <b>Date of commencement of current guidelines:</b> 22 February 2021	Community Engagement Guidelines incorporated into the Community Engagement Policy.  Not due for review until September 2023.
3	<b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act  <b>Date of adoption:</b> 26 June 2023	
4	<b>Asset Management Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act  <b>Date of adoption:</b> 27 June 2022	The Asset Management Plan was adopted by Council on 27 June 2022.  The Road Management Plan was adopted by Council on 22 May 2023.
5	<b>Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act  <b>Date of adoption:</b> 26 June 2023	The Revenue and Rating Plan has been updated in line with the 2022-23 Budget process and was out for consultation from 27 April to 20 May 2022. The update was adopted by Council on 27 June 2022.
6	<b>Annual Budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act  <b>Date of adoption:</b> 26 June 2023	
7	<b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy - Risk Management Framework  <b>Date of commencement of current policy:</b> 2 December 2021	Risk Management Policy forms part of the Risk Management Framework
8	<b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy - Fraud and Corruption Control Framework  <b>Date of commencement of current policy:</b> 25 July 2022	The Fraud and Corruption Control Framework was presented to the 9 June 2022 Audit and Risk Committee Meeting.

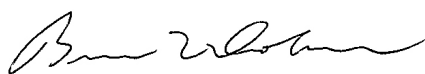
Sr. No	Governance and Management Items	Assessment	Comment
9	<b>Municipal Emergency Management Plan</b> (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency mitigation, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i>  <b>Date of adoption:</b> 28 February 2022	
10	<b>Procurement Policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act  <b>Date of adoption:</b> 27 June 2022	The Procurement Policy was presented to the 9 June 2022 Audit and Risk Committee Meeting.
11	<b>Business Continuity Plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Business Continuity Plan  <b>Date of commencement of current plan:</b> March 2020	
12	<b>Disaster Recovery Plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan – Disaster Recovery Plan  <b>Date of commencement of current plan:</b> June 2021	
13	<b>Risk Management Framework</b> (framework outlining Council's approach to managing risks to the Council's operations)	Framework – Risk Management Framework  <b>Date of commencement of current framework:</b> 2 December 2021	
14	<b>Audit and Risk Committee</b> (see sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act. The Audit and Risk Committee Charter was <b>adopted by Council on 27 February 2023.</b>	Audit and Risk Committee Charter was approved by the Committee on 8 December 2022 with amendments made thereafter by Committee members.
15	<b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged – Crowe  <b>Date of engagement of current provider:</b> 1 December 2018	Council extended the contract with Crowe as the appointed internal auditor for another 2 years until 30 November 2023.
16	<b>Performance Reporting Framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Framework – Community Plan 2021 - 2031, Council Plan 2021-2025  Financial Plan 2023 – 2033 (adopted separately 26 June 2023)  <b>Date of adoption of current framework:</b> 25 October 2021	
17	<b>Council Plan report</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	Report  <b>Date of reports:</b> 29 August 2022  24 October 2022 (Annual Report)	The Council Plan Report will be incorporated in the Financial Performance Report.



Sr. No	Governance and Management Items	Assessment	Comment
18	<b>Quarterly budget reports</b> (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	<p>Reports presented to the Council in accordance with section 97(1) of the Act</p> <p><b>Dates reports presented:</b>  29 August 2022  24 October 2022 (Annual Report)  27 February 2023  22 May 2023</p>	
19	<b>Risk reports</b> (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	<p>Reports</p> <p><b>Dates of reports:</b>  8 December 2022- Audit and Risk Committee Meeting  9 March 2023- Audit and Risk Committee Meeting</p>	Quarterly, cyclical reporting of strategic risks to the Audit and Risk Committee has commenced in June 2023.
20	<b>Performance reports</b> (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	<p>Reports</p> <p><b>Dates of reports:</b>  28 November 2022  19 December 2022 (CEO Performance Review)  27 February 2023</p>	
21	<b>Annual report</b> (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	<p>Presented at a meeting of the Council in accordance with section 100 of the Act</p> <p><b>Date of presentation:</b>  23 October 2023</p>	
22	<b>Councillor Code of Conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	<p>Reviewed and adopted in accordance with section 139 of the Act</p> <p><b>Date reviewed and adopted:</b>  24 February 2021</p>	

Sr. No	Governance and Management Items	Assessment	Comment
23	<b>Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act  <b>Date of review under section 11(7):</b>	<ul style="list-style-type: none"> <li>• Council to CEO - June 2022</li> <li>• Council to SPC - November 2021</li> <li>• Cemeteries and Crematoria - February 2023</li> <li>• Domestic Animals, Environmental Protection and Food - August 2022</li> <li>• Road Management Responsibilities - August 2022</li> <li>• Planning - February 2023</li> <li>• CEO Powers - April 2023</li> <li>• CEO to Staff - June 2023</li> <li>• CEO to Staff for VicSmart - May 2023</li> <li>• Municipal Building Surveyor to Building Department - June 2023</li> </ul>
24	<b>Meeting Procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules reviewed and adopted in accordance with section 60 of the Act  <b>Date Governance Rules Review adopted:</b> 29 August 2022	

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



**Bruce Dobson**  
Chief Executive Officer

Date: 25 September 2023  
Wantirna South



**Cr Marcia Timmers-Leitch**  
Mayor

Date: 25 September 2023  
Wantirna South

## Audit operations

Knox City Council is committed to good governance, public transparency and accountability to the Knox community.

The Audit and Risk Committee (the committee) has been established to strengthen Council's governance, risk management and financial management as well as driving continuous improvement.

The committee is an independent advisory committee, established under section 53 of the *Local Government Act 2020*. It reviewed its membership of three independent members and two Councillors in August 2020.

The committee provides an autonomous link between Council, management and its external and internal auditors as well as assisting in providing independent advice, assurance and recommendations to Knox Council on matters relevant to the committee's charter.

Council members of the Audit and Risk Committee during 2022-23 were:

- Cr Susan Laukens (From November 2022)
- Cr Nicole Seymour (From June 2022 to November 2022)
- Cr Marcia Timmers-Leitch (From November 2022)

Independent external members were:

- Mr Geoff Harry (Chair since March 2023)
- Ms Lisa Tripodi (Chair March 2022-March 2023. Tenure concluded on 31 May 2023)
- Mr Homi Burjorjee
- Mr Michael Jaensch (appointed in May 2023)

The committee's role is to support Council in discharging its oversight and accountability responsibilities related to the following:

1. Compliance with Council's policies, procedures and governance principles.
2. Overarching governance principles.
3. The effectiveness of Council's system of internal controls, including fraud and corruption prevention.
4. Council's risk management framework.
5. Financial and performance reporting.
6. Internal audit and external audit functions.
7. Statutory and legislative compliance.
8. Liaison between Council, management and the external and internal auditors.

The committee met on four occasions during 2022-23 and oversaw the internal audit work plan by Council's contracted internal auditor, Crowe, which included audit reviews of:

- Project management and capital works
- Child safety standards
- Statutory planning
- Fraud awareness
- Purchasing card and fuel card
- Portable and attractive assets
- Records management

The committee received reports on a range of matters relevant to its terms of reference as well as developments in the local government sector.

## Statutory information

As part of its commitment to good governance, Knox City Council is required to report against several relevant acts and regulations.

### Privacy and Data Protection

The *Privacy and Data Protection Act 2014* (the Act) states that Council must not contravene the Information Privacy Principles in respect of personal information it has collected, held, managed, used, disclosed or transferred.

Council's Privacy Policy is a public document available from Council's website at [www.knox.vic.gov.au](http://www.knox.vic.gov.au) or on request. The policy was reviewed in June, 2020.

No complaints were referred to Council from the Office of the Victorian Information Commissioner in 2022-23 regarding breaches of the Act.

All questions or complaints regarding Council's obligations under the Act and Council's Privacy and Data Protection Policy can be discussed with Council's Chief Privacy Officer on 9298 8000.

**Chief Privacy Officer:  
Manager Governance and Risk**

## Health Records

The *Health Records Act 2001* (the Act) requires Council to responsibly handle the health information it collects and states that Council must not do an act or engage in a practice that contravenes the Health Privacy Principles.

Council's Health Records Policy is a public document available from Council's website at [www.knox.vic.gov.au](http://www.knox.vic.gov.au) or on request. The policy was approved in March 2018.

No complaints were referred to Council from the Office of the Victorian Information Commissioner or the Health Complaints Commissioner in 2022-23 regarding breaches of the Act.

All questions or complaints regarding Council's obligations under the Act and Council's Health Records Policy can be discussed with Council's Chief Privacy Officer on 9298 8000.

**Chief Privacy Officer:  
Manager Governance and Risk**

## Freedom of Information (FOI)

The *Freedom of Information Act 1982* (the Act) gives members of the public a legal right of access to documents held by Council limited only by exemptions. It also provides individuals with the right to access and correct documents containing their own personal information. Requests for access to Council documents under the Act must be in writing, accompanied by the application fee of two fee units and should provide sufficient information to identify the particular documents being sought.

During 2022-23, Council received 15 valid FOI requests. Determinations were made on 12 of those applications during the period; three requests were deemed invalid and two other requests were finalised outside the Freedom of Information Act. One request outstanding from 2021-22 was also determined in the period, while one request that had been determined in the 2021-22 financial year had its documents finalised and released in the 2022-23 financial year.

The median time taken to issue a determination on FOI applications determined in 2022-23 was nine days. There were no applications which were lodged with OVIC for review during 2022-23. There were no appeals to VCAT regarding requests processed throughout the year.

Requests for access to information under the Freedom of Information Act should be lodged with the Freedom of Information Officer, Knox City Council, 511 Burwood Highway, Wantirna South, VIC 3152. Enquiries regarding the Freedom of Information Act can also be made by calling 9298 8000.

**Freedom of Information  
Officer: Governance Officer**

## Improvement Incentive Principles Agreement

Although payments under the Improvement Incentive Principles Agreement were terminated in 2005-06, Council was required to recommit to the principles contained in the agreement under the National Competition Policy, regarding Australian Consumer Law, local laws and competitive neutrality.

No complaints were received in relation to the National Competition Policy or Australian Consumer Law during the 2022-23 financial year. Council continues to comply with these principles under the national policy and in fulfilment of its obligations.

**The Australian Consumer Law  
Compliance Officer:  
Manager Governance and Risk**

## Road Management Act

The *Road Management Act 2004* requires Council to develop a road management plan, which in effect provides an opportunity to establish a policy defence against civil liability claims associated with the management of its road network. Council's road management plan outlines roads under management, inspection regimes and service and maintenance standards against which Council will manage its roads and road-related assets.

In line with requirements under the *Local Government Act 2020*, Council also completed a review of its Road Management Plan, which will inform a refresh of the plan, which was endorsed by Council during 2022-23.



No formal ministerial guidance was received in 2022–23 in relation to the Road Management Act. A copy of the latest version of this Act can be viewed using the following link:

[http://www8.austlii.edu.au/cgi-bin/viewdb/au/legis/vic/consol\\_act/rma2004138/](http://www8.austlii.edu.au/cgi-bin/viewdb/au/legis/vic/consol_act/rma2004138/)

Council's latest iteration of its published Road Management Plan is available on Council's website.

### **National Competition Policy**

Knox City Council continues to comply with the requirements of the National Competition Policy and the Australian Consumer Law legislation in the operation of its business. Council's significant businesses operate in accordance with the principles of competitive neutrality to ensure that Council does not unduly influence the private market in the provision of services.

**Officer responsible for National Competition Policy:**  
**Chief Financial Officer**

### **Public Interest Disclosures Act 2012**

The *Public Interest Disclosures Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector, and providing protection for people who make disclosures.

Council recognises the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures that reveal improper conduct. During 2022–23, no public interest disclosures were required to be notified to the Independent Broad-based Anti-corruption Commission under Section 21(2) of the Act.

To access our Public Interest Disclosure Procedures, visit [knox.vic.gov.au](http://knox.vic.gov.au) and search for 'public interest disclosures'.

**Public Interest Disclosure Coordinator: Manager Governance and Risk**

### **Strategic and Service Planning Principles**

In accordance with the *Local Government Act 2020*, Council applies a number of principles to its strategic and service planning processes. At Knox this happens through the regular process of future planning and ensuring continuous review and improvement across all Council's service areas. This means the following:

- Council decisions are to be made and actions taken in accordance with the relevant law.
- Priority is to be given to achieving the best outcomes for the municipal community, including future generations.
- The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.
- The municipal community is to be engaged in strategic planning and strategic decision making.
- Innovation and continuous improvement is to be pursued.
- Collaboration with other Councils and Governments and statutory bodies is to be sought.
- The ongoing financial viability of the Council is to be ensured.
- Regional, state and national plans and policies are to be taken into account in strategic planning and decision making.

- The transparency of Council decisions, actions and information is to be ensured.

These principles are incorporated into the delivery of the Knox Community Plan 2021–2031 and Council Plan 2021–2025, the Annual Budget and Council's business planning process. This Annual Report illustrates Council's performance against these Principles.

### **Charter of Human Rights and Responsibilities**

The Victorian *Charter of Human Rights and Responsibilities Act 2006* (the Act) sets out the rights, freedoms and responsibilities of all Victorians. Government departments and public bodies must observe the rights set out in the Act when creating laws, developing policy and providing services. This means that government, public servants, local councils, Victoria Police and others are required to act in a way that is consistent with the rights protected under the charter.

During 2022–23, no complaints were received by Council in relation to Knox City Council's implementation of the Act.

Any questions or complaints regarding this Act can be discussed with Council's Human Rights Officer on 9298 8000.

### Human Rights Officer: Manager Governance and Risk

### Documents available for inspection

Knox City Council adopted a Public Transparency Policy in August 2020 in accordance with section 57 of the *Local Government Act 2020*. This policy is available on Council's website and specifies information which is publicly available and the ways in which it can be accessed.

### Contracts

For the period of 1 July 2022 to 30 June 2023, as declared under section 108 (4) of the *Local Government Act 2020* and the Council Procurement Policy, Council entered into the following contracts valued above the tender threshold without seeking an invitation to tender:

Council awarded contract 3141E, provision of Knox Library Furniture to Mantric Architecture as an extension of the design intentions for the Knox Library project. The contract is to design, source, purchase and install the furniture required for the Knox library under construction at Westfield, Knox, within constrained timeframes. Contract 3012E, awarded to IKON Property Services for the provision of home maintenance services, was extended for 12 months to allow sufficient time to prepare a tender.

The program is dependent on funding from the Commonwealth Home Support Program (CHSP), which was extended by the federal government to 30 June 2023. The services have since been tendered in accordance with the procurement policy. Contract 3199E was awarded to Efficiency Leaders P/L to support Computron, Kofax and Magiq software in Council.

An evaluation was undertaken with the only two known businesses able to provide the support services for these software applications; however, an exemption was required per the Procurement Policy.

In accordance with the provisions under the Local Government Act, and the Knox City Council Procurement Policy, the following contracts were awarded following a public tender process for the period 1 July 2022 to 30 June 2023:

Contract number	Contract name
2659	Stamford Park Parklands Construction
2664	Tree Planting and Establishment Services
2874	Corporate Reporting Solution
2916	Electric Vehicle Fast Charging Stations within the City of Knox
2926	Marie Wallace Bayswater Park - Female Friendly Facility Upgrades - Pavilion Refurbishment
2936	Insurance Brokerage Services
2967	Pruning & General Arboricultural Services
3001	HV Jones Reserve - Carpark, Netball Court and Lighting Upgrade
3003	Wantirna Reserve Tennis Court Renewal Stage 1 (Courts 1-5) and associated works
3007	Road Renewal Construction Program 2022-2023
3014	Guy Turner Reserve Sportsground Redevelopment
3021	Eildon Park Reserve Tennis Courts Renewal (Courts 7-9) and associated works
3022	Civil Works Contract - Various Civil Works, Drainage, Concreting, Bridges and Culverts
3031	Cleaning of Storm Water Pits, Litter Baskets & Gross Pollutant Trap Services
3032	Jet Pressure, Drain Cleaning and CCTV Surveying Services
3040	Parking Compliance Technology
3041	Knox Park Athletics Track Redevelopment - Design
3054	Injury Management Services
3069	Schultz Reserve Pavilion Refurbishment
3101	Carpark Upgrade and Associated Works for Rowville Recreation Reserve and Lakesfield Reserve
3121	Design and Construction of Brenock Park Drive Pedestrian Bridge (B15)
3139	Online Data Subscriptions Procurement
3155	Delivery of the Stud Park All-Abilities Playspace Renewal
3184	Provision of Home Maintenance and Modification Services

## Food Act 1984

Knox City Council is responsible for meeting and enforcing the legislative requirements of the *Food Act 1984*. Council manages its statutory obligations by meeting the necessary inspection targets, relevant follow-ups, food sampling requirements and food-related investigations.

Approximately 70 per cent of the work of Council's environmental health officers relates to food compliance functions at premises including restaurants, takeaway food outlets, hotels, cafés and supermarkets. Officers promptly respond to food-related complaints with a same-day or next-day response to commence an investigation. Council's emphasis is primarily aimed at educating proprietors of their responsibilities; however, escalating enforcement action is applied to those proprietors who continually breach food standards.

## Disability Act 2006 – Disability Action Plan Implementation

Knox City Council is committed to creating a community that is accessible, welcoming and inclusive of everyone. Approximately 28,000 people in Knox have a disability of some kind. This equates to 17 per cent of Knox residents.<sup>1</sup> As the Knox population ages, this proportion is likely to increase.

Council acknowledges that initiatives to create a more accessible and inclusive community cannot be achieved without addressing the specific needs and rights of people with disabilities, their families and carers. The Knox Connection, Access, Respect, Equality and Safety Strategy 2022–2027 (Knox CARES) guides our commitment to building a safer, healthier and more inclusive Knox and encapsulates the strategic directions Council will take to promote the rights of people with disabilities while enhancing access and inclusion to benefit the whole community.

The Knox Disability Access and Inclusion Work Plan 2022–2026 provides greater detail and direction on key focus areas to support and provide specific benefits for people with disabilities and their families. It also complements those services delivered by the National Disability Insurance Scheme (NDIS) and assists those who are not eligible for the NDIS through the provision of information, building the capacity of services to be more inclusive of people with a disability, and strengthening the community service system.

Aligned to the *Disability Act 2006*, Council aims to:

- reduce barriers to people with a disability in accessing goods, services and facilities
- reduce barriers to people with a disability in obtaining and maintaining employment
- promote inclusion and participation in the community
- achieve tangible changes in the attitudes and practices that discriminate against people with a disability.

<sup>1</sup> (Source: SDAC 2018, published by ABS 2020 <https://www.abs.gov.au/statistics/health/disability/disability-ageing-and-carers-australia-summary-findings/2018/2018%20sdac%20lga%20modelled%20estimates.xlsx>)

To achieve this, Council provides a wide range of services and programs for the community, many of which are accessible and inclusive for people with disabilities. Council also provides a range of services to more directly meet the needs of people with disabilities, their families and carers. These include the following:

- Professional development training for Knox Early Years Services to build capacity and enhance the successful inclusion of children with a disability or developmental delay across universal early years services.
- Support and capacity building for families and carers through the establishment of information sessions, carer groups and exercise groups that facilitate social connection, health and building capacity.
- Commonwealth Home Support Program Food Services (meals on wheels) – home-delivered meals distributed by community volunteers.
- Housing Support program – for residents aged over 55, including those with a disability, who are homeless or at risk of becoming homeless.
- Parking permits – Council administers the Accessible Parking Permit scheme with VicRoads.
- Wheelie Bin Assistance scheme – Council provides support for frail aged people and people with a disability who are unable to put bins out for Council collection.
- Retrofitting program – allocation of dedicated funds through the capital works program to enhance access to Council-owned buildings and facilities.
- Bi-monthly meetings of the Knox Disability Advisory Committee, which consists of people with a disability, carers and representatives from disability service providers to assist Council in the consultative process and provide feedback to support Council's decision-making.
- Provision of a range of communication materials on services and relevant information, which encourages and demonstrates actions to improve access and inclusion through such publications as a *Guide to Disability and Aged Services* in Knox, the *People First Guide* and the email newsletter, *Accessing Knox*.
- Facilitation and development of the Knox Disability Providers Partnership Network to engage Knox disability providers to explore opportunities to work together and improve access and inclusion for residents with a disability.
- Co-facilitation and development of the Building Equitable Employment Network to share information, opportunities, and collaborate to increase authentic employment opportunities for people with disability.
- Development and support of the Eastern Disability Housing Network, designed to engage community members and explore opportunities to improve housing options for people with a disability.
- Celebration of International Day of People with Disability.
- Inclusive features incorporated in all Knox festivals such as providing an access key and chill-out spaces for people with anxiety, accessible seating areas, carols songbooks in Braille and sighted guides, Auslan interpreters, paths for wheelchair mobility, accessible parking and toilets, and having a changing-places facility on site.
- Training and information sharing for community members and services on topics such as the NDIS, NDIS reviews, mental health first aid, understanding behaviours and communication and autism.
- The Eastern Regional Libraries Corporation offers a range of services to people with disabilities, which includes a home delivery service; tactile, audio and large print books; captioned DVDs; and assistive devices for computer users.
- Access keys for the Knox Civic Centre and a range of community venues in Knox including neighbourhood houses, libraries and sport venues to increase the accessibility of our community for people with impaired mobility, anxiety, autism spectrum disorder, intellectual disability, dementia or sensory impairments.



## Carers Recognition Act 2012

Knox City Council acknowledges the *Carers Recognition Act 2012* (the Act) and has taken steps to deliver the principles of the Act in a practical sense, supported by policy and practice relating to people who require care, those who are carers, and the wider community.

Council's Enterprise Agreement acknowledges that carer responsibilities for employees may extend beyond that of immediate family members. Carer responsibilities are now more broadly acknowledged to include a definition of a 'significant other person', where an employee is responsible for providing direct and immediate care and support to that person.

The Flexible Work Arrangements Policy and Procedure has been prepared, which recognises the role of the carer in accordance with the Act. The policy provides flexible work options for staff who have carer responsibilities.

Council has taken all practicable measures to ensure staff, Council agents and volunteers working for Council are informed regarding the principles and obligations of the Act by including information on the care relationship through the following:

- Council's induction and training programs for staff working in outward-facing community services, and for staff and volunteers in frontline positions with the general community.

- A number of initiatives have been implemented to ensure that the Act is recognised and delivered to the community. Some of the programs are delivered in partnership with other community support services.
- Approximately 1,100 residents subscribe to *Accessing Knox*, the electronic publication distributed weekly by email. Council has received positive feedback about the information and available services provided in this communication.
- Provision of information such as: *A Guide to Disability and Aged Services in Knox* and *People First: Supporting the Inclusion of People with Disability—Your Guide to an Inclusive Community*, which is available on Council's website. These guides include valuable information for carers and have been widely distributed to individuals and community organisations throughout Knox.
- Carer information sessions – such as parent/carer legal information that focuses on power of attorney, administration, guardianship, wills and trusts for carers; preparing for educational transitions; understanding neurodivergence and autism and the Knox Disability Access & Inclusion Expo – have been well attended by Knox carers and parents.
- Council provides two weekly carer exercise sessions and a monthly Pathways for Carer walk, which support carers to connect, stay well and find out more information to support them in their caring role.
- Council's Community Access and Support Department provides service coordination, referral and support to carers through the Regional Assessment Service. CHSP and Council-funded services are provided to carers to support their caring role (for example, community transport, short-term support and food services).
- The Playconnect playgroup is part of the federal government's Helping Children with Autism package, which provides support and services for children with ASD.
- The Eastern Disability Housing Network is a network that has been established to support parents/carers, people with a disability and the disability sector to improve housing options for people with a disability.
- My Time is a support playgroup for parents and carers of young children who have a disability or a chronic medical condition. The playgroup is facilitated by a trained worker employed by Playgroup Victoria and supported by Knox Council. The program is funded by the federal government.
- Knox Council is a member of the Carer Card program, a state government initiative that offers carers a wide range of discounts and benefits from businesses, local government and community organisations.
- The Knox Community Access and Support team continues to refer carers to the Carer Gateway website, which provides a range of practical information and resources to help in their caring role.

## Domestic Animal Management Plan 2021-25

Under the *Domestic Animals Act 1994*, all Victorian councils are required to have a domestic animal management plan (DAMP), which is to be renewed every four years.

In 2021-22, Council developed a new DAMP for the 2021-2025 period, with the previous 2017-2021 DAMP expiring in June 2021. After extensive public consultation, with more than 3,400 community members participating, the new DAMP 2021-2025 was adopted by Council on 28 February 2022.

The DAMP aims to promote responsible pet ownership and the welfare of dogs and cats in the community, as well as protect the community and environment from nuisance dogs and cats. The following are the focus areas covered in the plan:

- Promoting and encouraging responsible ownership of dogs and cats.
- Encouraging the registration and identification of dogs and cats.
- Minimising the risk of attacks by dogs on people and other animals.
- Minimising the potential for dogs and cats to create a nuisance.
- Addressing the issue of over-population and the high euthanasia rates of cats and dogs.
- Managing dangerous, menacing and restricted breed dogs in the municipality.
- Inspecting and ensuring domestic animal businesses comply with legislated requirements.
- Providing training for Council's authorised officers.
- Other domestic animal matters.

The following actions were delivered in 2022-23:

- Regular patrols of Council's parks and reserves.
- Delivery of a Council and state government initiative to provide discounted cat and dog desexing services to eligible vulnerable and/or disadvantaged residents.
- Promotion of responsible pet ownership at Council's free 'Pets in the Park' event in March 2023.
- Investigation of all reported animal management issues.
- Provision of cat traps to residents with reported cat nuisance issues.
- Implementation of a program of animal registration compliance that included:
  - an enhanced process to improve the timeliness and compliance of registration
  - registration reminder text messages distributed to owners to ensure timely registration renewals
  - issuing renewal and overdue notices
  - follow-up contact with residents to obtain evidence of unregistered animals and issuing owners with infringements for non-compliance
  - improving the accuracy of Council's animal registration database
  - letters being sent to the owners of animals that had been microchipped but not registered, advising them of registration requirements.
- Community education that included the promotion of the cat curfew and animal registration through media releases, social media posts and Council's newsletters.
- Ongoing identification of properties where more than two dogs or two cats are registered in order to determine if a local law permit is required and if they are an animal breeder requiring registration as a domestic animal business.
- Training of officers in relation to situational awareness, conflict management and self-preservation as well as harm reduction strategy training.

# Performance Statement

Year ending 30 June 2023

## Description of the municipality

Located approximately 25 kilometres from Melbourne's central business district, the Knox municipality is a major hub of cultural, commercial, business and innovative activity in the eastern suburbs of Melbourne. It is a diverse municipality, with residents from over 140 different countries who speak over 130 languages. The City of Knox has an estimated resident population of 159,404 (as at 30 June 2023) and covers an area of 113.84 square kilometres. The area boasts a green, leafy image extending to the foothills of the picturesque Dandenong Ranges. Knox consists of the following suburbs: Bayswater, Boronia, Ferntree Gully, Knoxfield, Lysterfield, Rowville, Scoresby, The Basin, Upper Ferntree Gully, Wantirna and Wantirna South.

## Understanding the Performance Statement

Council is required to prepare and include a performance statement within its Annual Report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures, together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020* (the Regulations).

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 (for example, the Australian Bureau of Statistics).

The Performance Statement presents the actual results for the current year and for the prescribed financial performance indicators and measures and the results forecast by Council's Strategic Resource Plan. The *Local Government (Planning and Reporting) Regulations 2020* require explanation of any material variations in the results contained in the Performance Statement. The materiality thresholds have been set as +/-10% of the 2022-23 results. Explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material in nature.

The forecast figures included in the performance statement are those adopted by Council in its Financial Plan on 26 June 2023. The Financial Plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and are aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the general purpose financial statements. The Financial Plan is available on Council's website.

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

# Sustainable capacity indicators

For the year ended 30 June 2023

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
Population <b>Expenses per head of municipal population</b> [Total expenses/ Municipal population]	\$1,009.15	\$1,047.69	\$1,196.12	<b>\$1,312.85</b>	Expenditure includes the one-off transfer of assets totalling \$25.4 million relating to the Knox Regional Sports Park to the State Government.
<b>Infrastructure per head of municipal population</b> [Value of infrastructure/ Municipal population]	\$6,138.10	\$6,220.00	\$6,854.05	<b>\$6,872.31</b>	The infrastructure value has decreased by \$20.2 million on the prior year, with additions of \$57.6 million being offset by a decrease related to depreciation, disposals and revaluation. The municipal population has decreased by 3,365.
<b>Population density per length of road</b> [Municipal population/ Kilometres of local roads]	227.26	227.91	224.51	<b>219.87</b>	The municipal population has decreased by 3,365. There has been no change to the length of local roads.
Own-source revenue <b>Own-source revenue per head of municipal population</b> [Own-source revenue/ Municipal population]	\$835.22	\$846.27	\$894.33	<b>\$976.14</b>	Own-source revenue has increased by \$10.0 million, with the majority of this increase being the \$8.6 million increase to rates income. The municipal population has decreased by 3,365.
Recurrent grants <b>Recurrent grants per head of municipal population</b> [Recurrent grants/ Municipal population]	\$153.90	\$174.66	\$194.91	<b>\$162.75</b>	Council has updated its definition of recurrent capital grants to only include recurrent capital grants received in relation to the Victorian Local Government Grants Commission local road funding, and Roads to Recovery.
Disadvantage <b>Relative socio-economic disadvantage</b> [Index of Relative Socio-economic Disadvantage by decile]	9.00	9.00	9.00	<b>9.00</b>	



Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Workforce turnover</b> <b>Percentage of staff turnover</b> [Number of permanent staff resignations and terminations/ Average number of permanent staff for the financial year] x100	9.3%	15%	13.5%	<b>17.72%</b>	The increase in turnover remains below the State-wide average. The movement can be attributed to factors including a competitive labour market and post COVID retirements as people transition from the workforce.

## 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 2023

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
<b>Aquatic Facilities</b> <i>Utilisation</i> Utilisation of aquatic facilities [Number of visits to aquatic facilities/Municipal population]	1.69	0.85	1.11	<b>2.03</b>	Participation levels increased during 2022-23 demonstrating a return to pre-COVID-19 utilisation.
<b>Animal Management</b> <i>Health and safety</i> Animal management prosecutions [Number of successful animal management prosecutions/ Number of animal management prosecutions] x100	100%	100%	95.45%	<b>91.67%</b>	Council undertakes prosecutions in relation to more serious incidents that occur under the Domestic Animals Act, as well as in relation to offenders who consistently demonstrate irresponsible pet ownership. Council continued to have a high success rate of animal management prosecutions in 2022-23. This is attributed to quality investigation and prosecution practices.
<b>Food safety</b> <i>Health and safety</i> Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/ Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100	100.00%	98.04%	96.71%	<b>99.40%</b>	During 2022-23, one food premises closed prior to a follow up inspection being completed. Council's health officers have prioritised follow up inspections to ensure legislative compliance.

Service/indicator/ measure	Results			Comment
	2019-20	2020-21	2021-22	2022-23
<b>Governance Satisfaction</b> Satisfaction with Council decisions [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	58	60	58	<b>54</b> The decline in satisfaction with council decisions is in line with broader State-wide trend, and likely influenced by the decline in the community's satisfaction with consultation and engagement. This may be related to the cumulative impact of a number of years of significant government decisions, and the calling of the Aston by-election which re-ignited community debate on the role of government.
<b>Libraries Participation</b> Active library borrowers in municipality [Number of active library borrowers in the last three years/The sum of the population for the last three years] x100	12.87%	11.41%	10.09%	<b>9.05%</b> Active library borrowers remains low compared to pre-COVID-19 levels. This is increasing steadily with borrowings trending up and expected to be at pre-COVID-19 levels by the end of 2023-24.
<b>Maternal and Child Health (MCH) Participation</b> Participation in the MCH service [Number of children who attend the MCH service at least once (in the year)/ Number of children enrolled in the MCH service] x100	76.27%	75.82%	73.72%	<b>75.84%</b> Participation in Council's MCH service has remained relatively consistent with previous reporting periods. A slight increase was noticed in quarter 3 and 4 of 2022-23 following reduced impacts from COVID-19.
<b>Participation</b> Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year)/Number of Aboriginal children enrolled in the MCH service] x100	80.36%	85.48%	75.81%	<b>85.71%</b> Participation in Council's MCH service by Aboriginal children has increased in 2022-23, following reduced restrictions from COVID-19 and increased focus on inclusive practice and embedding cultural safety into the services.

Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
Roads <i>Satisfaction</i> Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	68	70	68	<b>55</b>	The decline in satisfaction with sealed local roads is significant, but in line with broader State-wide and Metro trends. This has been driven by significant weather events that have impacted road conditions particularly across State-owned roads in the Knox area. Council continued to advocate for better road maintenance as part of the Aston by-election, which may have also increased community awareness of road conditions.
Statutory Planning <i>Decision-making</i> Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside Council's decisions in relation to a planning application/Number of VCAT decisions in relation to planning applications] x100	58.62%	47.06%	62.50%	<b>16.67%</b>	The percentage of Council decisions upheld at VCAT and the number of appeals lodged decreased in 2022-23. The outcomes are influenced by the individual circumstances of each case. For example, the VCAT process allows for applicants to submit amended plans during the process. While VCAT may determine to set aside Council's decision, if the application is amended during the appeal process, the built form or planning outcome can be different to that originally considered by Council. Whether VCAT upholds or sets aside a decision is less an indicator of success than the outcome of each individual case. VCAT decisions will also be analysed in greater detail to ensure Knox's planning controls are effective as part of the Planning Scheme Review process.



Service/indicator/ measure	Results				Comment
	2019-20	2020-21	2021-22	2022-23	
Waste Collection Waste Diversion Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins/ Weight of garbage, recyclables and green organics collected from kerbside bins] x100	53.44%	52.10%	51.60%	<b>53.12%</b>	The percentage of kerbside collection waste diverted from landfill in 2022-23 has remained relatively consistent with previous reporting periods. The waste diversion rate is expected to increase in 2023-24 with the introduction of food and garden bin collection (FOGO) and the changes to the collection frequency.

## Definitions

“Aboriginal child” means a child who is an Aboriginal person

“Aboriginal person” has the same meaning as in the *Aboriginal Heritage Act 2006*

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

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

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

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

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

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

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

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

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

“population” means the resident population estimated by council

# Financial performance indicators

For the year ended 30 June 2023

Dimension/indicator/measure	Results			
	2020	2021	2022	2023
<b>Efficiency</b>				
<b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses/Number of property assessments]	\$2,441.81	\$2,544.46	\$2,833.93	<b>\$3,034.26</b>
<b>Revenue level</b> <i>Average rate per property assessment</i> [Total rate revenue (general rates and municipal charges)/Number of property assessments]	\$1,523.82	\$1,563.94	\$1,573.01	<b>\$1,623.38</b>
<b>Liquidity</b>				
<b>Working capital</b> <i>Current assets compared to current liabilities</i> [Current assets/Current liabilities] x100	168.76%	144.58%	148.44%	<b>163.35%</b>
<b>Unrestricted cash</b> <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash/Current liabilities] x100	36.99%	30.88%	35.38%	<b>41.95%</b>
<b>Obligations</b>				
<b>Loans and borrowings</b> <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings/Rate revenue] x100	0.00%	0.00%	38.83%	<b>54.95%</b>
<b>Loans and borrowings</b> <i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings/Rate revenue] x100	0.00%	0.00%	1.14%	<b>4.45%</b>
<b>Indebtedness</b> <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities/Own source revenue] x100	3.19%	3.25%	33.09%	<b>45.56%</b>
<b>Asset renewal and upgrade</b> <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense/Asset depreciation] x100	139.94%	150.75%	170.53%	<b>186.26%</b>

Forecasts				
2024	2025	2026	2027	Material Variations and Comments
\$2,774.57	\$2,779.86	\$2,786.09	\$2,832.48	Expenditure includes the one-off transfer of assets totalling \$25.4 million relating to the Knox Regional Sports Park to the State Government.
\$1,679.94	\$1,718.79	\$1,758.60	\$1,799.34	General rate income was increased by the approved rate cap percentage, while supplementary rate income was up \$0.7 million on the 2022 financial year.
126.70%	118.54%	109.25%	101.91%	Cash and cash equivalents and other financial assets have increased by \$11.9 million due to the budgeted carry forward of capital works expenditure in to 2023-24. Borrowings totalling \$29.3 million were taken out in the 2023 financial year which contributed to an increase in current assets, while current interest-bearing liabilities only increased by \$2.5 million.
54.31%	59.53%	61.44%	54.65%	Cash and cash equivalents and other financial assets have increased by \$11.9 million due to the budgeted carry forward of capital works expenditure in to 2023-24. Borrowings totalling \$29.3 million were taken out in the 2023 financial year which contributed to an increase in cash and cash equivalents. Conditional grants unspent reduced by \$1.7 million, while statutory reserves decreased by \$1.3 million.
56.11%	63.08%	60.37%	62.99%	Borrowings totalling \$29.3 million were taken out in the 2023 financial year, with further borrowings forecast in future years to fund projects within the capital works program.
7.22%	8.56%	9.53%	10.38%	Borrowings totalling \$29.3 million were taken out in the 2023 financial year, with further borrowings forecast in future years to fund projects within the capital works program.
46.38%	53.81%	50.58%	52.15%	Borrowings totalling \$29.3 million were taken out in the 2023 financial year, with further borrowings forecast in future years to fund projects within the capital works program.
274.38%	236.13%	165.51%	192.10%	Asset renewal and upgrade works were \$5.5 million greater than the 2022 financial year, while depreciation increased by \$1.0 million.

Dimension/indicator/measure	Results			
	2020	2021	2022	2023
<b>Operating position</b>				
<b>Adjusted underlying result</b> <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/Adjusted underlying revenue] x100	2.87%	4.66%	-4.56%	<b>-9.13%</b>
<b>Stability</b>				
<b>Rates concentration</b> <i>Rates compared to adjusted underlying revenue</i> [Rate revenue/Adjusted underlying revenue] x100	68.58%	67.40%	67.63%	<b>70.15%</b>
<b>Rates effort</b> <i>Rates compared to property values</i> [Rate revenue/Capital improved value of rateable properties in the municipality] x100	0.24%	0.23%	0.24%	<b>0.22%</b>

## 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



Forecasts					
	2024	2025	2026	2027	Material Variations and Comments
	8.91%	2.89%	5.45%	4.81%	Council's one-off transfer of assets to the value of \$25.4 million to the State Government relating to the Knox Regional Sports Park project has impacted the adjusted underlying surplus (deficit) figure.
	68.89%	74.50%	74.18%	75.07%	Rates income, including the residential garbage charge and related service charges, was \$8.6 million greater than the 2022 financial year. This is partially offset by an increase of \$3.9 million in non-recurrent capital grants, capital contributions and non-monetary contributions.
	0.24%	0.23%	0.22%	0.21%	Rates income, including the residential garbage charge and related service charges, was \$8.6 million greater than the 2022 financial year. However property values have increased \$8,920,581 million compared to the 2022 financial year.

# Certification of the Performance Statement 2022-23

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



Navec Lorkin CPA  
Principal Accounting Officer  
Date: 25 September 2023  
Wantirna South

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

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

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

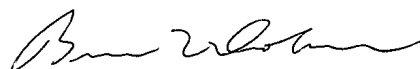
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



Cr Marcia Timmers-Leitch  
Mayor  
Date: 25 September 2023  
Wantirna South



Cr Susan Laukens  
Councillor  
Date: 25 September 2023  
Wantirna South



Bruce Dobson  
Chief Executive Officer  
Date: 25 September 2023  
Wantirna South

# Victorian Auditor-General's Certification of Performance Statement



## Independent Auditor's Report

### To the Councillors of Knox City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Knox City Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• description of municipality for the year ended 30 June 2023</li><li>• understanding the performance statement</li><li>• sustainable capacity indicators for the year ended 30 June 2023</li><li>• service performance indicators for the year ended 30 June 2023</li><li>• financial performance indicators for the year ended 30 June 2023</li><li>• certification of the performance statement.</li></ul> <p>In my opinion, the performance statement of Knox City Council in respect of the year ended 30 June 2023 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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**Auditor's responsibilities for the audit of the performance statement**

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

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

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

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MELBOURNE  
19 October 2023



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



# Understanding the Financial Statements

The Financial Report shows how Council performed financially during the 2022-23 year and the overall position at the end of the financial year on 30 June 2023.

## What is contained in the Annual Financial Report?

Council's Financial Report contains a set of financial statements and accompanying notes. These are prepared by Council staff to meet the requirements of the Local Government Act 2020, Australian Accounting Standards (AASs) as well as the Victorian Auditor-General's model accounts which are designed to standardise financial reporting for local government bodies throughout Victoria.

The statements are audited by the Victorian Auditor-General's office before being approved in principle by Council's Audit Committee and Council itself. The financial statements are then forwarded to the Auditor-General for final approval. Once approval has been received, the statements are made available for public inspection.

The financial statements are made up of five key financial reports:

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works

The notes detail Council's accounting policies and a breakdown of values contained in the statements.

In addition to the financial statements, Council is also required to prepare budget comparison notes which are included in this Annual Report. The budget comparison notes provide a comparison between actual results for the year and the annual adopted budget, and provide explanations for major variances.

## Comprehensive Income Statement

The Comprehensive Income Statement measures Council's performance over the year and indicates whether a surplus or deficit has resulted from the delivery of Council's services.

The statement presents the following:

- The sources of Council's revenue under various income headings.
- The expenses incurred in the operation of Council during the 2022-23 financial year. This includes depreciation or the writing-down of the value of buildings, roads, footpaths, drains and all other infrastructure assets that are used to provide Council's services. These assets are depreciated over the life of the asset as they are used. Capital costs or new assets purchased or created during the year are excluded from the statement but as indicated above, are depreciated as they are used.
- Other Comprehensive Income that demonstrates the movement in the value of Council's net assets as a result of asset revaluations as at 30 June 2023.

The statement is prepared on an 'accrual' basis. This means that all income and expenses for the year are recognised even though the income may not yet have been received (such as interest on investments) or expenses may not yet have been paid (invoices that have not yet been received for goods and services already used).

The key figure to consider is the surplus (or deficit) for the year. A surplus means that Council is creating sufficient surplus to renew infrastructure assets at the time when they need to be renewed.

## Balance Sheet

The Balance Sheet sets out Council's net accumulated financial worth at a point in time. It shows the assets that Council holds as well as liabilities or claims against these assets. The bottom line of this statement is net assets which indicates the net worth of Council that has been built up over many years.

The assets and liabilities are separated into current and non-current. Current assets or liabilities are those that will be due within the next 12 months, with non-current ones being due after 12 months.

The Balance Sheet has the following components:

### Current and non-current assets

Council's assets are as follows:

- Cash and cash equivalents—cash held in the bank and in petty cash, and the value of Council's investments with a maturity term of no greater than three months.
- Other financial assets—the value of Council's investments with a maturity term of greater than three months.
- Trade and other receivables—monies owed to Council by ratepayers and others.
- Non-current assets classified as held for sale—assets available for immediate sale. For infrastructure assets including property, these relate to a resolution of Council.
- Prepayments – expenses that Council has paid in advance of service delivery.
- Other assets—includes accrued income which is income that Council has earned but has yet to be received.
- Inventories—comprises various stock items held by Council.
- Investment in Eastern Regional Libraries Corporation—represents Council's investment in the Eastern Regional Libraries Corporation and its share of the Corporation's accumulated surplus.
- Property, infrastructure, plant and equipment—the largest component of Council's worth, representing the value of all the land, buildings, roads, plant and equipment that has been built up by Council over many years.

- Right-of-use assets—Council's right to use an underlying asset in a lease arrangement.
- Intangible assets—non-current assets held by Council that are not physical assets, for example computer software.

### Current and non-current liabilities

Council's liabilities are as follows:

- Trade and other payables—people and businesses to whom Council owes money.
- Trust funds and deposits—monies held in trust by Council.
- Unearned income—revenue from grants where the associated performance obligation has yet to be satisfied.
- Provisions—the accrued value of annual and long service leave employee entitlements and the net present value of the cost of landfill rehabilitation at two facilities.
- Interest-bearing loans and borrowings—the outstanding balance Council owes on bank loans.
- Lease liabilities—Council's financial obligation to make payments arising from a lease.

### Net assets

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the net worth of Council as at 30 June.

### Total equity

This always equals net assets and is made up of the following components:

- Accumulated surplus—the value of all net assets, other than those below, accumulated over time.
- Reserves—the reserves are made up of asset revaluation reserve and other reserves. The asset reserve is the difference between the previously recorded value of assets and their current valuation, and other reserves that are funds that have restrictions placed on their use and are not readily available to Council.

### Statement of Changes in Equity

The Statement of Changes in Equity summarises the change in Council's net worth. Council's net worth can only change as a result of one of the following:

- A surplus or (deficit) as recorded in the Comprehensive Income Statement.
- The use of monies from Council's reserves.
- An increase/decrease in the value of non-current assets that has resulted from a revaluation of those assets.

### Statement of Cash Flows

The Statement of Cash Flows summarises Council's cash receipts and payments for the financial year and the net 'cash in hand' position. The values may differ from those shown in the Comprehensive Income Statement because the Comprehensive Income Statement is prepared on an accrual accounting basis.

- Cash in this statement refers to bank deposits and other forms of highly liquid investments that can readily be converted into cash.
- Council's cash arises from, and is used in, the following three main areas:

### Cash flows from operating activities

- Receipts – all cash receipts arising from the general operations of Council, including rates, general trading sales and debtors, grants and interest earnings. Receipts do not include cash from the sale of assets or loan funds.
- Payments – all cash paid by Council from its bank account to employees, suppliers and other persons. It does not include the costs associated with the creation of assets.

### Cash flows from investing activities

This section indicates the cash invested in the creation or purchase of property, infrastructure, plant and equipment assets, and the cash received from the sale of these assets.

### Cash flows from financing activities

This is where the receipt and repayment of borrowed funds are recorded.

The bottom line of the Statement of Cash Flows is the cash at the end of the financial year. This shows the capacity of Council to meet its cash debts and other liabilities.

## Statement of Capital Works

The Statement of Capital Works details Council's capital works expenditure for the financial year. It sets out the expenditure on creating or buying property, plant and equipment, and infrastructure by each category of asset. It also indicates how much has been spent on renewing, upgrading, expanding or creating new assets of this type.

## Notes to the accounts

The notes to the accounts are a very important and informative section of the report. While the Australian Accounting Standards are not prescriptive about the provision of details of Council's accounting policies, they are provided here to enable the reader to understand the values shown in the statements.

Apart from describing the main accounting policies, they also provide details on many of the summary items contained in the Annual Financial Report. The note numbers are shown beside the relevant items in each of the statements. The notes also provide an opportunity for Council to disclose additional information that cannot be incorporated into the Annual Financial Report.

The notes should be read at the same time as, and together with, the other parts of the financial statements to get a clear picture of the accounts.

## Statements by the Principal Accounting Officer, Councillors and the Chief Executive Officer

The certification of the Principal Accounting Officer is made by the person responsible for the financial management of Council that, in her/his opinion, the financial statements have met all the statutory and professional reporting requirements.

The certification of the Chief Executive Officer and Councillors is made by two Councillors and the Chief Executive Officer on behalf of Council that, in their opinion, the financial statements are fair and not misleading.

## Auditor-General's Report on the Financial Report

An Independent Audit Report provides the reader with an external and independent opinion on the financial statements. It confirms that the financial report has been prepared in accordance with relevant legislation and professional standards and that it represents a fair picture of the financial affairs of the Council.

# Financial Report

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# Certification of the Financial Statements

## Statement by Principal Accounting Officer

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



**Navec Lorkin CPA**  
Principal Accounting Officer  
Date: 25 September 2023  
Wantirna South

## Statement by Councillors and Chief Executive Officer

In our opinion, the accompanying financial statements present fairly the financial transactions of Knox City Council for the year ended 30 June 2023 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 2020* to certify the financial statements in their final form.



**Cr Marcia Timmers-Leitch**  
Mayor  
Date: 25 September 2023  
Wantirna South



**Cr Susan Laukens**  
Councillor  
Date: 25 September 2023  
Wantirna South



**Bruce Dobson**  
Chief Executive Officer  
Date: 25 September 2023  
Wantirna South

# Victorian Auditor-General's Certification of the Financial Report



## Independent Auditor's Report

### To the Councillors of Knox City Council

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

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**Auditor's responsibilities for the audit of the financial report**

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


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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

---

MELBOURNE  
19 October 2023

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

# Comprehensive Income Statement

For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Income/revenue</b>			
Rates and charges	3.1	134,583	125,938
Statutory fees and fines	3.2	3,020	2,770
User fees	3.3	15,877	15,354
Grants - operating	3.4	25,668	25,096
Grants - capital	3.4	9,049	14,722
Contributions - monetary	3.5	11,179	6,072
Contributions - non-monetary	3.5	-	440
Share of net profits (or loss) of associates and joint ventures	6.3	(90)	395
Other income	3.7	2,092	1,112
<b>Total income/revenue</b>		<b>201,378</b>	<b>191,899</b>
<b>Expenses</b>			
Employee costs	4.1	(77,443)	(75,672)
Materials and services	4.2	(70,120)	(60,633)
Depreciation	4.3	(23,973)	(22,965)
Amortisation - intangible assets	4.4	(647)	(598)
Amortisation - right-of-use assets	4.5	(635)	(630)
Bad and doubtful debts - allowance for impairment losses	4.6	(276)	(334)
Borrowing costs	4.7	(1,746)	(403)
Finance costs - leases	4.8	(31)	(30)
Contributions and donations	4.9	(7,325)	(31,327)
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(26,273)	(1,362)
Other expenses	4.10	(805)	(737)
<b>Total expenses</b>		<b>(209,274)</b>	<b>(194,691)</b>
<b>Surplus/(deficit) for the year</b>		<b>(7,896)</b>	<b>(2,792)</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment (or decrement)	9.1	(25,820)	138,834
<b>Total other comprehensive income</b>		<b>(25,820)</b>	<b>138,834</b>
<b>Total comprehensive result</b>		<b>(33,716)</b>	<b>136,042</b>

The above Comprehensive Income Statement should be read in conjunction with the accompanying notes.



# Balance Sheet

As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	44,318	42,852
Other financial assets	5.1	12,500	5,000
Trade and other receivables	5.1	21,509	18,542
Inventories		21	14
Prepayments	5.2	1,141	1,085
Non-current assets classified as held for sale	6.1	2,072	2,928
Other Assets	5.2	1,008	24
<b>Total current assets</b>		<b>82,569</b>	<b>70,445</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.2	2,142,080	2,161,732
Right-of-use assets	5.8	1,104	1,059
Intangible assets	5.2	2,742	2,152
Investment in Eastern Regional Libraries Corporation	6.3	2,455	3,469
<b>Total non-current assets</b>		<b>2,148,381</b>	<b>2,168,412</b>
<b>Total assets</b>		<b>2,230,950</b>	<b>2,238,857</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	19,497	17,357
Trust funds and deposits	5.3	2,562	2,507
Unearned income/revenue	5.3	2,694	4,363
Provisions	5.5	18,511	18,428
Interest-bearing liabilities	5.4	6,765	4,263
Lease liabilities	5.8	517	539
<b>Total current liabilities</b>		<b>50,546</b>	<b>47,457</b>
<b>Non-current liabilities</b>			
Provisions	5.5	3,097	2,991
Interest-bearing liabilities	5.4	67,191	44,645
Lease liabilities	5.8	594	526
<b>Total non-current liabilities</b>		<b>70,882</b>	<b>48,162</b>
<b>Total liabilities</b>		<b>121,428</b>	<b>95,619</b>
<b>Net assets</b>		<b>2,109,522</b>	<b>2,143,238</b>
<b>Equity</b>			
Accumulated surplus		698,440	702,718
Reserves	9.1	1,411,082	1,440,520
<b>Total equity</b>		<b>2,109,522</b>	<b>2,143,238</b>

The above Balance Sheet should be read in conjunction with the accompanying notes.

# Statement of Changes in Equity

For the Year Ended 30 June 2023

2023	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,143,238	702,718	1,400,349	40,171
Surplus for the year		(7,896)	(7,896)	-	-
Net asset revaluation increment/ (decrement)	6.2	(25,820)	-	(25,820)	-
Transfers to other reserves	9.1	-	(18,370)	-	18,370
Transfers from other reserves	9.1	-	21,988	-	(21,988)
<b>Balance at end of the financial year</b>		<b>2,109,522</b>	<b>698,440</b>	<b>1,374,529</b>	<b>36,553</b>

2022	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,007,196	706,532	1,261,515	39,149
Surplus for the year		(2,792)	(2,792)	-	-
Net asset revaluation increment/ (decrement)	6.2	138,834	-	138,834	-
Transfers to other reserves	9.1	-	(13,432)	-	13,432
Transfers from other reserves	9.1	-	12,410	-	(12,410)
<b>Balance at end of the financial year</b>		<b>2,143,238</b>	<b>702,718</b>	<b>1,400,349</b>	<b>40,171</b>

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

# Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		132,254	125,691
Statutory fees and fines		2,762	2,439
User fees		13,075	17,894
Grants - operating		25,564	25,942
Grants - capital		8,839	6,462
Contributions - monetary		11,614	6,138
Interest received		559	11
Trust funds and deposits taken		19,970	17,591
Other receipts		1,551	1,144
Net GST refund		12,663	12,225
Employee costs		(78,105)	(78,146)
Materials and services		(78,120)	(73,830)
Contributions and donations		(7,916)	(31,910)
Short-term, low value and variable lease payments		(160)	(119)
Trust funds and deposits repaid		(19,915)	(16,941)
Other payments		(654)	(659)
<b>Net cash provided by/(used in) operating activities</b>	9.2	<b>43,981</b>	<b>13,932</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.2	(60,214)	(62,076)
Proceeds from sales of property, infrastructure, plant and equipment		1,601	497
Payments for investments		(12,500)	(5,000)
Proceeds from sale of investments		5,000	-
Proceeds from investment in Eastern Regional Libraries Corporation		924	2,000
<b>Net cash provided by/(used in) investing activities</b>		<b>(65,189)</b>	<b>(64,579)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(1,720)	(345)
Proceeds from borrowings		29,312	50,000
Repayment of borrowings		(4,263)	(1,092)
Interest paid - lease liability		(30)	(30)
Repayment of lease liabilities		(625)	(632)
<b>Net cash provided by/(used in) financing activities</b>		<b>22,674</b>	<b>47,901</b>
Net increase/(decrease) in cash and cash equivalents		1,466	(2,746)
Cash and cash equivalents at the beginning of the financial year		42,852	45,598
<b>Cash and cash equivalents at the end of the financial year</b>		<b>44,318</b>	<b>42,852</b>
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

# Statement of Capital Works

For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Property</b>			
Land		453	18,070
<b>Total land</b>		<b>453</b>	<b>18,070</b>
Buildings		18,441	18,759
<b>Total buildings</b>		<b>18,441</b>	<b>18,759</b>
<b>Total property</b>		<b>18,894</b>	<b>36,829</b>
<b>Plant and equipment</b>			
Artworks		493	92
Plant, machinery and equipment		1,098	909
Fixtures, fittings and furniture		153	-
Computers and telecommunications		947	935
<b>Total plant and equipment</b>		<b>2,691</b>	<b>1,936</b>
<b>Infrastructure</b>			
Roads		8,333	8,016
Bridges		893	480
Footpaths and cycleways		3,437	5,025
Drainage		4,536	3,143
Recreational, leisure and community facilities		18,762	6,735
Off street car parks		1,779	4,930
<b>Total infrastructure</b>		<b>37,740</b>	<b>28,329</b>
<b>Total capital works expenditure</b>		<b>59,325</b>	<b>67,094</b>
<b>Represented by:</b>			
New asset expenditure		9,193	24,032
Asset renewal expenditure		27,612	23,072
Asset expansion expenditure		5,479	3,899
Asset upgrade expenditure		17,041	16,091
<b>Total capital works expenditure</b>		<b>59,325</b>	<b>67,094</b>

The above Statement of Capital Works should be read in conjunction with the accompanying notes.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 1 Overview

### Introduction

Knox City Council was established by an Order of the Governor in Council in 1994 and is a body corporate. The Council's main office is located at 511 Burwood Highway, Wantirna South, Victoria.

### Statement of compliance

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

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

### Significant accounting policies

#### (a) Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgements.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

### Goods and Services Tax (GST)

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



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 2 Analysis of our results

### 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of greater than ten percent and \$1,000,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 27 June 2022. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council sets guidelines and parameters for 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 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

## 2.1.1 Income/revenue and expenditure

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Income/revenue</b>					
Rates and charges	133,468	134,583	1,115	1%	
Statutory fees and fines	4,306	3,020	(1,286)	-30%	1
User fees	16,566	15,877	(689)	-4%	
Grants - operating	21,924	25,668	3,744	17%	2
Grants - capital	3,478	9,049	5,571	160%	3
Contributions - monetary	8,313	11,179	2,866	34%	4
Contributions - non-monetary	2,000	-	(2,000)	-100%	5
Share of net profits (or loss) of associates and joint ventures	-	(90)	(90)	100%	
Other income	901	2,092	1,191	132%	6
<b>Total income/revenue</b>	<b>190,956</b>	<b>201,378</b>	<b>10,422</b>	<b>5%</b>	
<b>Expenses</b>					
Employee costs	79,480	77,443	2,037	3%	
Materials and services	75,449	70,120	5,329	7%	
Depreciation	23,625	23,973	(348)	-1%	
Amortisation - intangible assets	893	647	246	28%	
Amortisation - right of use assets	739	635	104	14%	
Bad and doubtful debts - allowance for impairment losses	308	276	32	10%	
Borrowing costs	1,948	1,746	202	10%	
Finance costs - leases	39	31	8	21%	
Contributions and donations	5,835	7,325	(1,490)	-26%	7
Net loss (gain) on disposal of property, infrastructure, plant and equipment	(6,080)	26,273	(32,353)	532%	8
Other expenses	624	805	(181)	-29%	
<b>Total expenses</b>	<b>182,860</b>	<b>209,274</b>	<b>(26,414)</b>	<b>-14%</b>	
<b>Surplus/(deficit) for the year</b>	<b>8,096</b>	<b>(7,896)</b>	<b>(15,992)</b>	<b>-198%</b>	

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 2 Analysis of our results (cont'd)

### 2.1 Performance against budget (cont'd)

#### (i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	Traffic enforcement fines were down \$0.812 million mainly due to the delayed implementation of parking sensors. Statutory planning application fees were down \$0.376 million which is reflective of development activities.
2	Grants - operating	The 2023-24 Victoria Local Government Grants Commission General Purpose Grant was brought forward and paid prior to 30 June 2023, leading to the total grant received during the 2022-23 financial year being \$4.075 million greater than budget. Unbudgeted operating grants totalling \$1.250 million were received and expended during the year. This is partially offset by the Childcare Benefit Subsidy being \$1.489 million down on budget due to utilisation.
3	Grants - capital	The 2023-24 Victoria Local Government Grants Commission Local Road Funding was brought forward and paid prior to 30 June 2023, leading to the total grant received during the 2022-23 financial year being \$1.053 million greater than budget. Capital grants totalling \$3.392 million were received in the 2021-22 financial year but expended and recognised in the 2022-23 financial year. Capital grants totalling \$2.682 million were budgeted in prior years but recognised as income in 2022-23. This is partially offset by capital grants totalling \$1.194 million that have been received but have been treated as unearned income as they are yet to be expended. Capital grants budgeted but yet to be received due to delays in the projects total \$0.333 million.
4	Contributions - monetary	Capital contributions of \$2.559 million relating to social housing and \$0.411 million relating to the Knox Hockey facility development were budgeted in prior years but received during the 2022-23 financial year. Unbudgeted capital contributions totalling \$0.123 million were received. This is partially offset by public open space contributions being down \$0.317 million on budget, with this income being directly contingent on developer activities in the municipality.
5	Contributions - non-monetary	Non-monetary contributions were down \$2.000 million due to no assets being handed over to Council from developers.
6	Other income	Interest on investments was \$0.623 million greater than budget due to higher than budgeted cash holdings related to delays in the capital works program, and the increase in interest rates. Reimbursements were \$0.279 million greater than budget.
7	Contributions and donations	Contributions totalling \$1.237 million relating to the State Basketball Centre asset renewal fund and the football pitch replacement fund were transferred to the State Government as part of the Knox Regional Sports Park project. This was previously budgeted to occur in the 2021-22 financial year.
8	Net loss (gain) on disposal of property, infrastructure, plant and equipment	Buildings and infrastructure relating to the Knox Regional Sports Park totalling \$25.421 million were transferred to the State Government in July 2022 as part of the Knox Regional Sports Park project, after previously being budgeted to occur in the 2021-22 financial year. Land and building sales were \$10.180 million down on budget, partially offset by the written down value of these sales totalling \$4.752 million. The variance in land sales are a timing difference and are set to proceed during the 2023-24 financial year.

## 2.1.2 Capital works

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	-	453	(453)	0%	
<b>Total land</b>	<b>-</b>	<b>453</b>	<b>(453)</b>	<b>0%</b>	
Buildings	20,909	18,441	2,468	12%	1
<b>Total buildings</b>	<b>20,909</b>	<b>18,441</b>	<b>2,468</b>	<b>12%</b>	
<b>Total property</b>	<b>20,909</b>	<b>18,894</b>	<b>2,015</b>	<b>10%</b>	
<b>Plant and equipment</b>					
Artworks	317	493	(176)	-56%	
Plant, machinery and equipment	1,976	1,098	878	44%	
Fixtures, fittings and furniture	-	153	(153)	0%	
Computers and telecommunications	6,713	947	5,766	86%	2
<b>Total plant and equipment</b>	<b>9,006</b>	<b>2,691</b>	<b>6,315</b>	<b>70%</b>	
<b>Infrastructure</b>					
Roads	9,229	8,333	896	10%	
Bridges	545	893	(348)	-64%	
Footpaths and cycleways	4,358	3,437	921	21%	
Drainage	4,962	4,536	426	9%	
Recreational, leisure and community facilities	31,447	18,762	12,685	40%	3
Off street car parks	968	1,779	(811)	-84%	
Other infrastructure	402	-	402	100%	
<b>Total infrastructure</b>	<b>51,911</b>	<b>37,740</b>	<b>14,171</b>	<b>27%</b>	
<b>Total capital works expenditure</b>	<b>81,826</b>	<b>59,325</b>	<b>22,501</b>	<b>27%</b>	
<b>Represented by:</b>					
New asset expenditure	12,443	9,193	3,250	26%	
Asset renewal expenditure	39,727	27,612	12,115	30%	
Asset expansion expenditure	6,880	5,479	1,401	20%	
Asset upgrade expenditure	22,776	17,041	5,735	25%	
<b>Total capital works expenditure</b>	<b>81,826</b>	<b>59,325</b>	<b>22,501</b>	<b>27%</b>	

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 2 Analysis of our results (cont'd)

### 2.1 Performance against budget (cont'd)

#### (i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	Building related capital expenditure is lower than budget by \$2.468 million. The Fairpark Reserve Pavilion Upgrade (\$1.226 million) and the Westfield Library Upgrade (\$3.315 million) will be carried forward to the 2023-24 financial year due to delays in the projects caused by weather, supply shortages, and contract negotiations. This is partially offset by the Modular Building Program which is \$1.683 million greater than budget due to carry forward expenditure and utilising grant income received.
2	Computers and telecommunications	Capital expenditure is lower than budget due to \$1.671 million in expenditure being deemed to be operational in nature and therefore was not capitalised. The underspend in a number of projects will be carried forward to 2023-24.
3	Recreational, leisure and community facilities	Capital expenditure is lower than budget partially due to landscaping and planting works being unable to be capitalised (\$1.570 million), and projects being capitalised under different classes (\$7.238 million). The underspend in a number of projects will be carried forward to 2023-24, including the Knox Athletics Track Facility Upgrade (\$2.882 million).



## 2.2 Analysis of Council results by program

Knox City Council delivers its functions and activities through the following programs.

### 2.2.1 CEO

The office of the CEO incorporates the Chief Executive Office, the Chief Financial Office and the Chief People Office.

CEO responsibilities include establishing and maintaining an appropriate organisational structure for the council, managing interactions between council staff and Councillors, ensuring that Council decisions are implemented promptly, providing timely advice to Council, providing timely and reliable advice to the Council about its legal obligations, and overseeing the daily management of council operations following the Council Plan.

The Chief Financial Office exists to enable Council to comply with statutory requirements, provide strategic financial direction, undertake essential business processes and to support the organisation with business and financial assistance and advice. It provides expertise, guidance and processes for the purchase of goods and services. It also provides expertise for all property matters.

The Chief People Office provides strategic and operational leadership, services and programs around all aspects of human resource management.

### City Liveability

The City Liveability Directorate incorporates City Safety and Health, City Futures, City Planning and Building, and City Projects. The Directorate's purpose relates directly to Council's purpose to enhance the quality of life of the Knox community.

City Safety and Health promotes and protects the safety, health and amenity of the community through the key functions of Emergency Management, Health Services and Local Laws.

City Futures purpose is to strategically work across the organisation and the community to understand and manage the changing city.

City Planning and Building covers planning and building approvals, subdivisions and enforcement.

City Projects supports Council's strategic direction for the Knox Central Activity Centre which serves a broad cross-section of the community within Knox and across the eastern suburbs of Melbourne. Anchored by the shopping centre it includes retail, residential, industrial, commercial, educational uses, along with significant areas of open space.

### Connected Communities

The Community Services Directorate incorporates Community Wellbeing, Family and Children's Services, Community Access and Support and Active and Creative Communities. The Directorate is responsible for the management and delivery of a diverse range of community services and programs.

Community Wellbeing works strategically with the community and organisation to enable and contribute to the achievement of health and wellbeing outcomes for Knox.

Family and Children's Services delivers Council's early years services across the municipality.

Community Access and Support aims to make effective use of opportunities to enhance the physical, social and emotional wellbeing of people that enables them active participation in society.

Youth, Leisure and Cultural Services purpose is to make Knox an active, resilient, creative and inclusive community.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 2 Analysis of our results (cont'd)

### 2.2 Analysis of Council results by program (cont'd)

#### Customer and Performance

The Customer and Performance Directorate incorporates Governance and Risk, the Chief Information Office, Strategy and Transformation, Communications and Customer Service.

Governance ensure that Council is complying with the statutory requirements associated with municipal elections, Council decisions (Chamber and delegated), information privacy, freedom of information and meeting procedure. It also includes the support services for Council's nine Councillors who have been elected by the residents and ratepayers of the municipality.

The Chief Information Office provide a centralised approach to the management and maintenance of Council's Information Technology systems and services.

Transformation is responsible for the rollout of the organisational continuous improvement program based on Lean thinking and practice. It includes improving outcomes for our customers.

Communications supports the organisation through coordinating, facilitating and managing a range of written and verbal media. The department supports consistent branding, delivery and renewal of Council's significant signage, advertising and key publications.

Customer Service strive to deliver service excellence and create great customer experiences by providing information, guidance and resolution where possible. They support and enable the delivery of Council services, programs and information to the community.

#### Infrastructure

The Infrastructure Directorate incorporates Sustainable Infrastructure, Community Infrastructure, Operations and the Major Initiatives Unit. The Directorate is responsible for constructing new infrastructure and maintaining existing infrastructure across a very diverse range of assets that underpin the wellbeing of the community. These assets include capital works engineering services, environment and waste, city works, parks and gardens, emergency management and municipal resources.

Sustainable Infrastructure is responsible for waste management, local traffic management, and the management of the capital works program.

Community Infrastructure is responsible for the maintenance, renewal, upgrade and associated works of Council's buildings. It is also responsible for stormwater management, landscape and environmental design, and providing strategic direction in biodiversity enhancement.

Operations is responsible for asset rehabilitation and for reactive and proactive maintenance. It is also responsible for fleet management, and the maintenance of Council open space and reserves.

The Major Initiatives Unit provides for the delivery of major projects that supplement the full program of capital projects being delivered by the various delivery teams within Council.

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

<b>2023</b>	<b>Income / revenue \$'000</b>	<b>Expenses \$'000</b>	<b>Surplus / (Deficit) \$'000</b>	<b>Grants included in income / revenue \$'000</b>	<b>Total assets \$'000</b>
CEO	123,837	12,006	111,831	9,272	74,099
City Liveability	14,208	18,651	(4,443)	1,495	57,467
Connected Communities	22,508	78,006	(55,498)	16,005	610,905
Customer and Performance	87	21,239	(21,152)	-	54,506
Infrastructure	40,738	79,372	(38,634)	7,945	1,433,973
	<b>201,378</b>	<b>209,274</b>	<b>(7,896)</b>	<b>34,717</b>	<b>2,230,950</b>

<b>2022</b>	<b>Income / revenue \$'000</b>	<b>Expenses \$'000</b>	<b>Surplus / (Deficit) \$'000</b>	<b>Grants included in income / revenue \$'000</b>	<b>Total assets \$'000</b>
CEO	117,358	12,976	104,382	8,023	63,184
City Liveability	13,665	18,105	(4,440)	2,257	46,934
Connected Communities	21,593	76,872	(55,279)	15,748	616,241
Customer and Performance	142	16,630	(16,488)	-	54,183
Infrastructure	39,141	70,108	(30,967)	13,790	1,458,315
	<b>191,899</b>	<b>194,691</b>	<b>(2,792)</b>	<b>39,818</b>	<b>2,238,857</b>

Connected Communities expenses in the 2022 financial year includes Council's \$25.400 million contribution towards the Knox Regional Sports Park project. Council-owned assets on the site valued at \$25.421 million were transferred to the State Government in July 2022, and are reflected in the Connected Communities expenses in the 2023 financial year.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 3 Funding for the delivery of our services

### 3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV takes into account the total value of a property including all land, buildings and other improvements but excluding fixtures and fittings.

The valuation base used to calculate general rates for 2022-23 was \$60,857 million (2021-22 \$52,084 million). The 2022-23 rate in the CIV dollar was \$0.0015307 (2021-22 \$0.0017137) for the residential rate.

	2023 \$'000	2022 \$'000
General rates	111,012	107,787
Residential garbage charge	17,993	15,484
Service rates and charges	3,597	2,023
Supplementary rates and rate adjustments	1,001	279
Cultural and recreational	58	61
Interest on rates and charges	922	304
<b>Total rates and charges</b>	<b>134,583</b>	<b>125,938</b>

The date of the latest general revaluation for rating purposes within the municipal district was 1 January 2022 and the valuation first applied to the rating year commencing 1 July 2022.

Annual rates and charges are recognised as revenue 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

	2023 \$'000	2022 \$'000
Permits	1,781	1,962
Infringements and costs	674	528
Town planning fees	446	142
Land information certificates	114	138
Court recoveries	4	(2)
Other statutory fees and fines	1	2
<b>Total statutory fees and fines</b>	<b>3,020</b>	<b>2,770</b>

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

### 3.3 User fees

	2023 \$'000	2022 \$'000
Waste management services	7,055	6,353
Child care/children's programs	2,752	2,714
Registration and other permits	2,396	2,173
Leisure centre and recreation	1,230	1,675
Building services	664	621
Aged and health services	448	451
Other fees and charges	1,332	1,367
<b>Total user fees</b>	<b>15,877</b>	<b>15,354</b>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

### 3.4 Funding from other levels of Government

	2023 \$'000	2022 \$'000
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	19,900	18,297
State funded grants	14,817	21,521
<b>Total grants received</b>	<b>34,717</b>	<b>39,818</b>
<b>(a) Operating grants</b>		
<b><i>Recurrent - Commonwealth Government</i></b>		
Financial Assistance Grants	9,162	8,023
Family and children - child care	2,875	3,388
General home care	1,065	1,062
<b><i>Recurrent - State Government</i></b>		
Family and children - kindergarten	5,582	5,424
Family and children - maternal and child health	1,697	1,770
General home care	823	801
School crossing supervisors	805	679
Family and children - child care	647	449
Community safety	301	27
Family and children - youth services	267	198
Community health	152	147
Recreational, leisure and community facilities	6	213
Other	45	55
<b>Total recurrent operating grants</b>	<b>23,427</b>	<b>22,236</b>
<b><i>Non-recurrent - Commonwealth Government</i></b>		
Community health	8	-
Other	-	17
<b><i>Non-recurrent - State Government</i></b>		
Family and children - kindergarten	812	1,411
Environmental planning	501	92
Recreational, leisure and community facilities	88	415
Arts and cultural services	85	88
Community health	50	123
Community safety	27	-
Family and children - child care	14	136
General home care	3	-
Other	653	578
<b>Total non-recurrent operating grants</b>	<b>2,241</b>	<b>2,860</b>
<b>Total operating grants</b>	<b>25,668</b>	<b>25,096</b>



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 3 Funding for the delivery of our services (cont'd)

### 3.4 Funding from other levels of Government (cont'd)

#### (b) Capital grants

	2023 \$'000	2022 \$'000
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants - local roads	1,783	1,625
Roads to recovery	733	733
<b>Total recurrent capital grants</b>	<b>2,516</b>	<b>2,358</b>
<b>Non-recurrent - Commonwealth Government</b>		
Recreational, leisure and community facilities	3,607	2,070
Footpaths and cycleways	567	743
Bridges	100	-
Drainage	-	330
Roads	-	306
<b>Non-recurrent - State Government</b>		
Recreational, leisure and community facilities	1,810	7,849
Roads	287	878
Buildings	162	188
<b>Total non-recurrent capital grants</b>	<b>6,533</b>	<b>12,364</b>
<b>Total capital grants</b>	<b>9,049</b>	<b>14,722</b>

#### (c) Recognition of grant income

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

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

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies *AASB 1058 Income for Not-for-Profit Entities*.

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

	2023 \$'000	2022 \$'000
<b>Income recognised under AASB 1058 Income for Not-for-Profit Entities</b>		
General purpose	9,162	8,023
Specific purpose grants to acquire non-financial assets	2,516	2,358
Other specific purpose grants	3,680	4,066
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	19,359	25,371
	<b>34,717</b>	<b>39,818</b>

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

	2023 \$'000	2022 \$'000
<b>Operating</b>		
Balance at start of year	1,646	1,582
Received during the financial year and remained unspent at balance date	1,448	1,513
Received in prior years and spent during the financial year	(1,594)	(1,449)
<b>Balance at year end</b>	<b>1,500</b>	<b>1,646</b>
<b>Capital</b>		
Balance at start of year	2,717	10,075
Received during the financial year and remained unspent at balance date	275	1,263
Received in prior years and spent during the financial year	(1,798)	(8,621)
<b>Balance at year end</b>	<b>1,194</b>	<b>2,717</b>

Unspent grants are determined and disclosed on a cash basis.

## 3.5 Contributions

	2023 \$'000	2022 \$'000
Monetary	11,179	6,072
Non-monetary	-	440
<b>Total contributions</b>	<b>11,179</b>	<b>6,512</b>

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

Roads	-	229
Drainage	-	87
Land	-	78
Footpaths and cycleways	-	46
<b>Total non-monetary contributions</b>	<b>-</b>	<b>440</b>

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

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 3 Funding for the delivery of our services (cont'd)

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

	2023 \$'000	2022 \$'000
Proceeds of sale	1,601	497
Written down value of assets disposed	(27,874)	(1,859)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(26,273)</b>	<b>(1,362)</b>

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

Buildings and infrastructure relating to the Knox Regional Sports Park totalling \$25.421 million were transferred to the State Government in July 2022 as part of the Knox Regional Sports Park project.

### 3.7 Other income

	2023 \$'000	2022 \$'000
Rent	647	411
Interest	643	23
Reimbursements	490	569
Other	312	109
<b>Total other income</b>	<b>2,092</b>	<b>1,112</b>

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 Employee costs

#### (a) Employee costs

	2023 \$'000	2022 \$'000
Wages and salaries	57,017	56,884
Annual leave and long service leave	7,352	6,168
Superannuation	6,800	6,699
Agency staff	3,490	3,611
WorkCover	2,470	2,055
Fringe benefits tax	314	255
<b>Total employee costs</b>	<b>77,443</b>	<b>75,672</b>

#### (b) Superannuation

	2023 \$'000	2022 \$'000
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	259	250
Employer contributions - other funds	-	-
	<b>259</b>	<b>250</b>
Employer contributions payable at reporting date	-	-
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,360	3,360
Employer contributions - other funds	3,165	3,010
	<b>6,525</b>	<b>6,370</b>
Employer contributions payable at reporting date	820	721

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

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 4 The cost of delivering services (cont'd)

### 4.2 Materials and services

	2023 \$'000	2022 \$'000
<b>Contract payments</b>		
Waste Management	25,044	19,392
Operations – Maintenance	8,287	7,071
Operating Projects Expenditure	4,491	3,539
Active Ageing & Disability	1,230	1,328
Corporate Services	960	1,438
Arts & Cultural Services	809	780
Family & Children's Services	697	656
People & Culture	483	373
Community Laws	430	349
Other	584	1,046
<b>Total Contract Payments</b>	<b>43,015</b>	<b>35,972</b>
Administration costs	7,481	7,050
Utilities	3,867	3,183
Information technology	3,106	2,690
Consultants	2,976	2,022
Consumable materials and equipment	2,934	3,541
Building maintenance	2,800	2,073
Insurance	2,046	1,916
Finance and legal costs	1,173	1,400
General maintenance	722	786
<b>Total materials and services</b>	<b>70,120</b>	<b>60,633</b>

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

Waste management contract costs includes \$2.629 million for the implementation of the Food Organics and Garden Organics service.

### 4.3 Depreciation

	2023 \$'000	2022 \$'000
Infrastructure	17,432	16,402
Property	5,076	5,078
Plant and equipment	1,465	1,485
<b>Total depreciation</b>	<b>23,973</b>	<b>22,965</b>

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



## 4.4 Amortisation - intangible assets

	2023 \$'000	2022 \$'000
Software	647	598
<b>Total amortisation - intangible assets</b>	<b>647</b>	<b>598</b>

## 4.5 Amortisation - right of use assets

	2023 \$'000	2022 \$'000
Property	173	186
Computers and telecommunications	446	428
Plant and equipment	16	16
<b>Total amortisation - right of use assets</b>	<b>635</b>	<b>630</b>

## 4.6 Bad and doubtful debts - allowance for impairment losses

	2023 \$'000	2022 \$'000
Parking and animal infringement debtors	248	314
Other debtors	28	20
<b>Total bad and doubtful debts - allowance for impairment losses</b>	<b>276</b>	<b>334</b>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	56	47
New provisions recognised during the year	30	26
Amounts already provided for and written off as uncollectible	(47)	(11)
Amounts provided for but recovered during the year	(2)	(6)
<b>Balance at the end of the year</b>	<b>37</b>	<b>56</b>

An allowance for impairment losses in respect of debtors 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

	2023 \$'000	2022 \$'000
Interest - borrowings	1,746	403
<b>Total borrowing costs</b>	<b>1,746</b>	<b>403</b>

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.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 4 The cost of delivering services (cont'd)

### 4.8 Finance costs - leases

	2023 \$'000	2022 \$'000
Interest - lease liabilities	31	30
<b>Total finance costs - leases</b>	<b>31</b>	<b>30</b>

### 4.9 Contributions and donations

	2023 \$'000	2022 \$'000
Contribution to the Eastern Regional Libraries Corporation	4,410	4,344
Community support payments	1,679	1,583
Contribution to the Knox Regional Sports Park project	1,236	25,400
<b>Total contributions and donations</b>	<b>7,325</b>	<b>31,327</b>

Council made a \$25.400 million contribution towards the Knox Regional Sports Park project during the 2022 financial year, with a further \$1.236 million paid in July 2022. Council-owned assets on the site were transferred to the State Government in July 2022.

### 4.10 Other expenses

	2023 \$'000	2022 \$'000
Councillors allowances	436	414
Operating lease rentals	145	108
Auditor's remuneration - internal audit	150	150
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	74	65
<b>Total other expenses</b>	<b>805</b>	<b>737</b>

## Note 5 Our Financial Position

### 5.1 Financial assets

#### (a) Cash and cash equivalents

	2023 \$'000	2022 \$'000
Cash on hand	4	4
Cash at bank	36,814	42,848
Term deposits	7,500	-
<b>Total cash and cash equivalents</b>	<b>44,318</b>	<b>42,852</b>

#### (b) Other financial assets

	2023 \$'000	2022 \$'000
<b>Current</b>		
Term deposits – current	12,500	5,000
<b>Total current other financial assets</b>	<b>12,500</b>	<b>5,000</b>
<b>Total other financial assets</b>	<b>12,500</b>	<b>5,000</b>
<b>Total financial assets</b>	<b>56,818</b>	<b>47,852</b>

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.

Term deposits are held to maturity and measured at original cost.

Other financial assets include term deposits. Those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

#### (c) Trade and other receivables

	2023 \$'000	2022 \$'000
<b>Current</b>		
<b>Statutory receivables</b>		
Rates debtors	14,528	13,170
Special rate assessment	52	52
Parking and animal infringement debtors	2,783	2,505
Provision for doubtful debts – parking and animal infringement debtors	(2,171)	(1,923)
Net GST receivable	1,601	1,799
<b>Non statutory receivables</b>		
Other debtors	4,753	2,995
Provision for doubtful debts – other debtors	(37)	(56)
<b>Total current trade and other receivables</b>	<b>21,509</b>	<b>18,542</b>

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.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 5 Our Financial Position (cont'd)

### (d) Ageing of receivables

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

	2023 \$'000	2022 \$'000
Current (not yet due)	3,455	1,269
Past due by up to 30 days	693	699
Past due between 31 and 180 days	160	202
Past due between 181 and 365 days	90	125
Past due by more than 1 year	355	700
<b>Total trade and other receivables</b>	<b>4,753</b>	<b>2,995</b>

### (e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$nil (2022: \$nil) were impaired. The amount of the provision raised against these debtors was \$nil (2022: \$nil). Many of the long outstanding past due amounts have been lodged with the Council's debt collectors or are on payment arrangements.

## 5.2 Non-financial assets

### (a) Other assets

	2023 \$'000	2022 \$'000
Prepayments	1,141	1,085
Accrued income	1,008	24
<b>Total other assets</b>	<b>2,149</b>	<b>1,109</b>

### (b) Intangible assets

	2023 \$'000	2022 \$'000
Software	2,742	2,152
<b>Total intangible assets</b>	<b>2,742</b>	<b>2,152</b>
<b>Gross carrying amount</b>		
Balance at 1 July 2022	6,961	5,960
Additions	1,237	1,379
Disposals	(421)	(378)
<b>Balance at 30 June 2023</b>	<b>7,777</b>	<b>6,961</b>
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2022	4,809	4,589
Amortisation expense	647	598
Amortisation expense for disposals	(421)	(378)
<b>Balance at 30 June 2023</b>	<b>5,035</b>	<b>4,809</b>
<b>Net book value at 30 June 2022</b>	<b>2,152</b>	<b>1,371</b>
<b>Net book value at 30 June 2023</b>	<b>2,742</b>	<b>2,152</b>

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



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 5 Our Financial Position (cont'd)

### 5.3 Payables, trust funds and deposits and unearned income/revenue

#### (a) Trade and other payables

	2023 \$'000	2022 \$'000
<b>Current</b>		
<i>Non-statutory payables</i>		
Trade payables	13,324	10,378
Accrued expenses	4,303	5,601
Prepaid income	1,870	1,378
<b>Total current trade and other payables</b>	<b>19,497</b>	<b>17,357</b>

#### (b) Trust funds and deposits

	2023 \$'000	2022 \$'000
<b>Current</b>		
Refundable deposits	1,651	1,590
Fire services levy	647	770
Retention amounts	227	118
Other refundable deposits	37	29
<b>Total current trust funds and deposits</b>	<b>2,562</b>	<b>2,507</b>

#### (c) Unearned income/revenue

	2023 \$'000	2022 \$'000
<b>Current</b>		
Grants received in advance - operating	1,500	1,646
Grants received in advance - capital	1,194	2,717
Other	-	-
<b>Total current unearned income/revenue</b>	<b>2,694</b>	<b>4,363</b>

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of operating and capital grants. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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

#### Purpose and nature of items

**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 four-instalment 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.

## 5.4 Interest-bearing liabilities

	2023 \$'000	2022 \$'000
<b>Current</b>		
Treasury Corporation of Victoria borrowings - secured	4,477	2,034
Other borrowings - secured	2,288	2,229
<b>Total current interest-bearing liabilities</b>	<b>6,765</b>	<b>4,263</b>
<b>Non-current</b>		
Treasury Corporation of Victoria borrowings - secured	47,801	22,966
Other borrowings - secured	19,390	21,679
<b>Total non-current interest-bearing liabilities</b>	<b>67,191</b>	<b>44,645</b>
<b>Total</b>	<b>73,956</b>	<b>48,908</b>
Borrowings are secured by the general rates revenue of Council.		
<b>(a) The maturity profile for Council's borrowings is:</b>		
Not later than one year	6,766	4,263
Later than one year and not later than five years	29,932	18,658
Later than five years	37,258	25,987
	<b>73,956</b>	<b>48,908</b>

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.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 5 Our Financial Position (cont'd)

### 5.5 Provisions

<b>2023</b>	<b>Employee \$'000s</b>	<b>Landfill rehabilitation \$'000s</b>	<b>Total \$'000s</b>
Balance at beginning of the financial year	19,270	2,149	21,419
Additional provisions	7,421	808	8,229
Amounts used	(6,994)	(253)	(7,247)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(718)	(75)	(793)
<b>Balance at the end of the financial year</b>	<b>18,979</b>	<b>2,629</b>	<b>21,608</b>
<i>Provisions - current</i>	17,848	663	18,511
<i>Provisions - non-current</i>	1,131	1,966	3,097

<b>2022</b>	<b>Employee \$'000s</b>	<b>Landfill rehabilitation \$'000s</b>	<b>Total \$'000s</b>
Balance at beginning of the financial year	19,842	2,785	22,627
Additional provisions	7,778	(118)	7,660
Amounts used	(6,346)	(145)	(6,491)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(2,004)	(373)	(2,377)
<b>Balance at the end of the financial year</b>	<b>19,270</b>	<b>2,149</b>	<b>21,419</b>
<i>Provisions - current</i>	18,104	324	18,428
<i>Provisions - non-current</i>	1,166	1,825	2,991

## (a) Employee provisions

	2023 \$'000	2022 \$'000
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	2,925	3,214
Long service leave	950	982
Gratuities	75	76
	<b>3,950</b>	<b>4,272</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	3,842	4,037
Long service leave	9,525	9,283
Gratuities	531	512
	<b>13,898</b>	<b>13,832</b>
<b>Total current employee provisions</b>	<b>17,848</b>	<b>18,104</b>
<b>Non-current</b>		
Long service leave	1,131	1,166
<b>Total non-current employee provisions</b>	<b>1,131</b>	<b>1,166</b>
<b>Aggregate carrying amount of employee provisions:</b>		
Current	17,848	18,104
Non-current	1,131	1,166
<b>Total aggregate carrying amount of employee provisions</b>	<b>18,979</b>	<b>19,270</b>

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

### Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months.
- present value if the Council does not expect to wholly settle within 12 months.

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

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 5 Our Financial Position (cont'd)

### 5.5 Provisions (cont'd)

#### Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement.

Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

#### Gratuity retirement allowance

A gratuity retirement allowance exists for employees who commenced prior to 3 May 1996, with new employees who commenced after that date not being eligible, and is recognised in the provision for employee benefits as a current liability. Liabilities expected to be wholly settled within 12 months of the reporting date are measured at their nominal values. Liabilities that are not expected to be wholly settled within 12 months of the reporting date are 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.

	2023	2022
<b>Key Assumptions - AL:</b>		
• Weighted average discount rate	2.44%	1.48%
• Weighted average index rate	1.49%	2.50%
• Average settlement period (years)	2	2
<b>Key Assumptions - LSL:</b>		
• Weighted average discount rate - current	3.60%	3.22%
• Weighted average discount rate - non-current	4.07%	3.08%
• Weighted average index rate - current	2.25%	2.22%
• Weighted average index rate - non-current	2.58%	2.51%
• Average settlement period (years)	17	18
<b>Key Assumptions - Gratuity:</b>		
• Weighted average discount rate	3.72%	2.81%
• Weighted average index rate	2.43%	2.18%
• Average settlement period (years)	26	24



## (b) Landfill rehabilitation

	2023 \$'000	2022 \$'000
<b>Current</b>		
Cathies Lane landfill site	242	226
Llewellyn Reserve landfill site	421	98
	<b>663</b>	<b>324</b>
<b>Non-current</b>		
Cathies Lane landfill site	1,421	1,318
Llewellyn Reserve landfill site	545	507
<b>Total non-current provisions</b>	<b>1,966</b>	<b>1,825</b>
<b>Total aggregate carrying amount of landfill rehabilitation provisions</b>	<b>2,629</b>	<b>2,149</b>

Council owns two former landfill sites - Cathies Lane and Llewellyn Reserve. Under the terms of Post Closure Pollution Abatement Notices issued by the Environment Protection Authority (EPA), Council is required to monitor, progressively rehabilitate and conduct rectification works. The provision for landfill rehabilitation has been calculated based on the present value of the expected cost of works to be undertaken including site aftercare and monitoring costs. The expected cost of works has been estimated based on current understanding of work required to progressively rehabilitate the sites to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

	2023	2022
<b>Key assumptions - Cathies Lane landfill site:</b>		
• Weighted average discount rate	5.07%	4.28%
• Inflation rate	2.61%	2.00%
• Settlement period (years)	11	12
• Estimated cost to rehabilitate	\$1.905m	\$1.828m
<b>Key assumptions - Llewellyn Reserve landfill site:</b>		
• Weighted average discount rate	5.16%	4.27%
• Inflation rate	2.61%	2.00%
• Settlement period (years)	11	12
• Estimated cost to rehabilitate	\$1.065m	\$0.715m

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 5 Our Financial Position (cont'd)

### 5.5 Provisions (cont'd)

#### Cathies Lane landfill site

Council operated the Cathies Lane landfill site, Wantirna South from 1986 to 2004, under a licence issued by the Environment Protection Authority (EPA). The site is closed as a landfill but a portion of the site is still being used as a resource recovery centre (transfer station) to receive, process and transport waste to other sites for refuse and/or disposal. In 2015-16 the EPA issued a Post Closure Pollution Abatement notice and Council has surrendered the landfill licence.

In the financial report for June 2023, Council has an amount of \$1.663 million as a provision for the restoration of the Cathies Lane landfill site and includes an ongoing commitment of approximately \$0.166 million per annum for site aftercare to meet EPA obligations where restoration works have been completed. This is based on the assessment undertaken in 2015 and a reassessment of the provision at balance date in which the provision was measured at the net present value of the future rehabilitation costs including aftercare and site monitoring costs. Included in the aftercare is the cost to provide a bank guarantee to meet the Financial Assurance requirements imposed by the EPA on Council for thirty years post closure of this site.

#### Llewellyn Reserve landfill site

Council's landfill site at Llewellyn Reserve was closed in 1985. In 2015-16 the EPA issued a Post Closure Pollution Abatement notice.

In the financial report for June 2023, Council has an amount of \$0.966 million as a provision for the restoration of the Llewellyn Reserve landfill site and includes an ongoing commitment of approximately \$0.064 million per annum to cover sampling, testing and reporting requirements as required by the EPA. This is based on an assessment undertaken in 2015 and a reassessment of the provision at balance date in which the provision was measured at the net present value of the future rehabilitation costs including aftercare and site monitoring costs.

### 5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30th June 2023

	2023 \$'000	2022 \$'000
Bank overdraft	1,500	1,500
Credit card facilities	200	200
<b>Total facilities</b>	<b>1,700</b>	<b>1,700</b>
Used facilities	19	33
<b>Unused facilities</b>	<b>1,681</b>	<b>1,667</b>

## 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.

### (a) Commitments for expenditure

<b>2023</b>	<b>Not later than 1 year \$'000</b>	<b>Later than 1 year and not later than 2 years \$'000</b>	<b>Later than 2 years and not later than 5 years \$'000</b>	<b>Later than 5 years \$'000</b>	<b>Total \$'000</b>
<b>Operating</b>					
Garbage collection and recycling	10,105	1,208	1,213	-	12,526
Library services	4,312	4,543	9,337	-	18,192
Infrastructure management	4,696	1,712	1,226	-	7,634
Consultancies	1,000	481	683	-	2,164
Cleaning contracts for council building	529	131	-	-	660
<b>Total</b>	<b>20,642</b>	<b>8,075</b>	<b>12,459</b>	<b>-</b>	<b>41,176</b>
<b>Capital</b>					
Buildings	5,330	-	-	-	5,330
Plant and equipment	953	-	-	-	953
Other infrastructure	8,194	230	229	-	8,653
<b>Total</b>	<b>14,477</b>	<b>230</b>	<b>229</b>	<b>-</b>	<b>14,936</b>

<b>2022</b>	<b>Not later than 1 year \$'000</b>	<b>Later than 1 year and not later than 2 years \$'000</b>	<b>Later than 2 years and not later than 5 years \$'000</b>	<b>Later than 5 years \$'000</b>	<b>Total \$'000</b>
<b>Operating</b>					
Garbage collection and recycling	7,187	7,252	-	-	14,439
Library services	4,500	4,567	9,341	-	18,408
Infrastructure management	2,942	1,198	976	-	5,116
Consultancies	2,953	434	986	-	4,373
Cleaning contracts for council building	711	507	254	-	1,472
<b>Total</b>	<b>18,293</b>	<b>13,958</b>	<b>11,557</b>	<b>-</b>	<b>43,808</b>
<b>Capital</b>					
Buildings	13,764	-	-	-	13,764
Plant and equipment	620	-	-	-	620
Other infrastructure	6,545	235	-	-	6,780
<b>Total</b>	<b>20,929</b>	<b>235</b>	<b>-</b>	<b>-</b>	<b>21,164</b>

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 5 Our Financial Position (cont'd)

### 5.7 Commitments (cont'd)

#### (b) Operating lease receivables

Council has a number of leases with external entities where they pay for the use of Council land and buildings. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 33 years. A number of these leases include a CPI based revision of the rental charge annually.

	2023 \$'000	2022 \$'000
Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:		
Not later than one year	564	609
Later than one year and not later than five years	1,420	1,578
Later than five years	10,209	6,699
	<b>12,193</b>	<b>8,886</b>

### 5.8 Leases

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

- The contract involves the use of an identified asset;
- 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.

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Right-of-use assets	Property \$'000	Computers and Telecom- munications \$'000	Plant and Equipment \$'000	Total \$'000
<b>Balance at 1 July 2022</b>	495	515	49	1,059
Additions	20	660	-	680
Amortisation charge	(173)	(446)	(16)	(635)
<b>Balance at 30 June 2023</b>	<b>342</b>	<b>729</b>	<b>33</b>	<b>1,104</b>
<b>Balance at 1 July 2021</b>	662	806	65	1,533
Additions	19	137	-	156
Amortisation charge	(186)	(428)	(16)	(630)
<b>Balance at 30 June 2022</b>	<b>495</b>	<b>515</b>	<b>49</b>	<b>1,059</b>

	2023 \$'000	2022 \$'000
<b>Lease liabilities</b>		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	549	558
One to five years	612	537
More than five years	-	-
<b>Total undiscounted lease liabilities as at 30 June</b>	<b>1,161</b>	<b>1,095</b>
Lease liabilities included in Balance Sheet at 30 June:		
Current	517	539
Non-current	594	526
<b>Total lease liabilities</b>	<b>1,111</b>	<b>1,065</b>



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 5 Our Financial Position (cont'd)

### 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 of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2023 \$'000	2022 \$'000
<b>Expenses relating to:</b>		
Short-term leases	124	91
Leases of low value assets	21	17
<b>Total</b>	<b>145</b>	<b>108</b>
<b>Variable lease payments (not included in measurement of lease liabilities)</b>		
Variable lease payments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Variable lease payments are those that depend on an index or a rate, for example payments linked to the consumer price index, a benchmark interest rate or changes in market rental rates.

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

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

	2023 \$'000	2022 \$'000
Payable:		
Within one year	21	16
Later than one year but not later than five years	14	18
<b>Total lease commitments</b>	<b>35</b>	<b>34</b>

## Note 6 Assets we manage

### 6.1 Non-current assets classified as held for sale

	2023 \$'000	2022 \$'000
Buildings	227	477
Land at fair value	1,845	2,451
<b>Total non-current assets classified as held for sale</b>	<b>2,072</b>	<b>2,928</b>

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of their carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 6 Assets we manage (cont'd)

### 6.2 Property, infrastructure, plant and equipment (cont'd)

#### Summary of property, infrastructure, plant and equipment

	Carrying amount at fair value 30 June 2022 \$'000	Carrying amount at cost 30 June 2022 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000
Land	1,038,888	7,217	502	-	-
Buildings	203,900	-	7,620	-	152
Plant and equipment	-	8,088	1,445	-	-
Infrastructure	797,233	67,074	29,793	-	(26,223)
Work in progress	-	39,332	36,954	-	-
	<b>2,040,021</b>	<b>121,711</b>	<b>76,314</b>	<b>-</b>	<b>(26,071)</b>

#### Summary of work in progress

	Opening work in progress \$'000	Additions \$'000	Transfers \$'000	Write offs \$'000	Closing work in progress \$'000
Property	17,434	16,527	(5,756)	(311)	<b>27,894</b>
Infrastructure	21,898	20,427	(12,422)	(663)	<b>29,240</b>
	<b>39,332</b>	<b>36,954</b>	<b>(18,178)</b>	<b>(974)</b>	<b>57,134</b>

Depreciation \$'000	Disposal \$'000	Impairment \$'000	Transfers and write offs \$'000	Carrying amount at fair value 30 June 2023 \$'000	Carrying amount at cost 30 June 2023 \$'000	Total carrying amount 30 June 2023 \$'000
-	-	-	-	1,038,888	7,719	1,046,607
(5,076)	(20,820)	250	-	178,787	7,239	186,026
(1,465)	(357)	-	-	-	7,711	7,711
(17,432)	(5,843)	-	-	764,056	80,546	844,602
-	(974)	-	(18,178)	-	57,134	57,134
<b>(23,973)</b>	<b>(27,994)</b>	<b>250</b>	<b>(18,178)</b>	<b>1,981,731</b>	<b>160,349</b>	<b>2,142,080</b>

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 6 Assets we manage (cont'd)

### 6.2 Property, infrastructure, plant and equipment (cont'd)

#### (a) Property

	Land - specialised \$'000	Land - non specialised \$'000
At fair value 1 July 2022	838,114	200,775
At cost 1 July 2022	4,062	-
Accumulated depreciation at 1 July 2022	-	-
	<b>842,176</b>	<b>200,775</b>
<b>Movements</b>		
Additions at cost	-	502
Contributions	-	-
Revaluation	-	-
Disposal at fair value	-	-
Disposal at cost	-	-
Impairment losses recognised in operating result	-	-
Transfers and write offs	-	-
	-	<b>502</b>
<b>Movements in accumulated depreciation</b>		
Depreciation and amortisation	-	-
Accumulated depreciation of disposals	-	-
Revaluation	-	-
	-	-
At fair value 30 June 2023	838,114	200,775
At cost 30 June 2023	4,062	502
Accumulated depreciation at 30 June 2023	-	-
<b>Carrying amount</b>	<b>842,176</b>	<b>201,277</b>



Land improvements \$'000	Total land \$'000	Buildings - specialised \$'000	Total buildings \$'000	Work in progress \$'000	Total property \$'000
-	1,038,889	344,302	344,302	-	1,383,191
3,154	7,216	-	-	17,434	24,650
-	-	(140,402)	(140,402)	-	(140,402)
<b>3,154</b>	<b>1,046,105</b>	<b>203,900</b>	<b>203,900</b>	<b>17,434</b>	<b>1,267,439</b>
-	502	7,620	7,620	16,527	24,649
-	-	-	-	-	-
-	-	677	677	-	677
-	-	(24,918)	(24,918)	-	(24,918)
-	-	-	-	(311)	(311)
-	-	250	250	-	250
-	-	-	-	(5,756)	(5,756)
-	502	(16,371)	(16,371)	10,460	(5,409)
-	-	(5,076)	(5,076)	-	(5,076)
-	-	4,098	4,098	-	4,098
-	-	(525)	(525)	-	(525)
-	-	(1,503)	(1,503)	-	(1,503)
-	1,038,889	320,311	320,311	-	1,359,200
3,154	7,718	7,620	7,620	27,894	43,232
-	-	(141,905)	(141,905)	-	(141,905)
<b>3,154</b>	<b>1,046,607</b>	<b>186,026</b>	<b>186,026</b>	<b>27,894</b>	<b>1,260,527</b>

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 6 Assets we manage (cont'd)

### 6.2 Property, infrastructure, plant and equipment (cont'd)

#### (b) Plant and equipment

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At cost 1 July 2022

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Accumulated depreciation at 1 July 2022

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#### **Movements**

---

Additions at cost

---

Disposal at cost

---

#### **Movements in accumulated depreciation**

---

Depreciation and amortisation

---

Accumulated depreciation of disposals

---

---

At cost 30 June 2023

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Accumulated depreciation at 30 June 2023

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**Carrying amount**

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Plant, machinery and equipment \$'000	Fixtures, fittings and furniture \$'000	Computers and telecomms \$'000	Artworks \$'000	Total plant and equipment \$'000
13,141	2,291	4,407	537	<b>20,376</b>
(6,319)	(2,131)	(3,838)	-	<b>(12,288)</b>
<b>6,822</b>	<b>160</b>	<b>569</b>	<b>537</b>	<b>8,088</b>
1,147	-	298	-	<b>1,445</b>
(811)	-	-	-	<b>(811)</b>
<b>336</b>	<b>-</b>	<b>298</b>	<b>-</b>	<b>634</b>
(1,215)	(57)	(193)	-	<b>(1,465)</b>
454	-	-	-	<b>454</b>
<b>(761)</b>	<b>(57)</b>	<b>(193)</b>	<b>-</b>	<b>(1,011)</b>
13,477	2,291	4,705	537	<b>21,010</b>
(7,080)	(2,188)	(4,031)	-	<b>(13,299)</b>
<b>6,397</b>	<b>103</b>	<b>674</b>	<b>537</b>	<b>7,711</b>

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 6 Assets we manage (cont'd)

### 6.2 Property, infrastructure, plant and equipment (cont'd)

#### (c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000
At fair value 1 July 2022	762,339	16,053	167,346
At cost 1 July 2022	-	1,376	-
Accumulated depreciation at 1 July 2022	(235,082)	(4,519)	(85,405)
	<b>527,257</b>	<b>12,910</b>	<b>81,941</b>
<b>Movements</b>			
Additions at cost	8,765	523	3,827
Contributions	-	-	-
Revaluation	-	232	-
Disposal at fair value	(3,569)	(144)	(2,341)
Disposal at cost	-	-	-
Impairment losses recognised in operating result	-	-	-
Transfers and write offs at cost	-	-	-
	<b>5,196</b>	<b>611</b>	<b>1,486</b>
<b>Movements in accumulated depreciation</b>			
Depreciation and amortisation	(7,982)	(182)	(2,843)
Accumulated depreciation of disposals	3,043	17	1,769
Revaluation	-	158	-
	<b>(4,939)</b>	<b>(7)</b>	<b>(1,074)</b>
At fair value 30 June 2023	758,770	18,040	165,005
At cost 30 June 2023	8,765	-	3,827
Accumulated depreciation at 30 June 2023	(240,021)	(4,526)	(86,479)
<b>Carrying amount</b>	<b>527,514</b>	<b>13,514</b>	<b>82,353</b>

Drainage \$'000	Recreational, leisure and community facilities \$'000	Off street car parks \$'000	Other infrastructure \$'000	Work in progress \$'000	Total infrastructure \$'000
326,669	-	25,900	-	-	<b>1,298,307</b>
5,942	79,172	-	60	21,898	<b>108,448</b>
(169,371)	(19,383)	(6,779)	(11)	-	<b>(520,550)</b>
<b>163,240</b>	<b>59,789</b>	<b>19,121</b>	<b>49</b>	<b>21,898</b>	<b>886,205</b>
4,058	11,293	1,327	-	20,427	<b>50,220</b>
-	-	-	-	-	<b>-</b>
(48,106)	-	-	-	-	<b>(47,874)</b>
(367)	-	(2,427)	-	-	<b>(8,848)</b>
-	(3,078)	-	(54)	(663)	<b>(3,795)</b>
-	-	-	-	-	<b>-</b>
-	-	-	-	(12,422)	<b>(12,422)</b>
<b>(44,415)</b>	<b>8,215</b>	<b>(1,100)</b>	<b>(54)</b>	<b>7,342</b>	<b>(22,719)</b>
(4,188)	(1,973)	(264)	-	-	<b>(17,432)</b>
69	944	290	5	-	<b>6,137</b>
21,493	-	-	-	-	<b>21,651</b>
<b>17,374</b>	<b>(1,029)</b>	<b>26</b>	<b>5</b>	<b>-</b>	<b>10,356</b>
288,196	-	23,473	-	-	<b>1,253,484</b>
-	87,387	1,327	6	29,240	<b>130,552</b>
(151,997)	(20,412)	(6,753)	(6)	-	<b>(510,194)</b>
<b>136,199</b>	<b>66,975</b>	<b>18,047</b>	<b>-</b>	<b>29,240</b>	<b>873,842</b>



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 6 Assets we manage (cont'd)

### 6.2 Property, infrastructure, plant and equipment (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
<b>Land &amp; land improvements</b>		
Land	n/a	10
Land improvements	n/a	10
Land under roads	n/a	10
<b>Buildings</b>		
Buildings	20-200	10
<b>Plant and equipment</b>		
Plant, machinery and equipment	3-10	10
Fixtures, fittings and furniture	3-10	10
Computers and telecommunications	3-10	10
Artworks	n/a	10
<b>Infrastructure</b>		
Roads - surfacing	2-50	5
Roads - kerb and channel	70	5
Roads - substructure	30-185	20
Roads - earthworks	n/a	20
Bridges	30-100	5
Footpaths and cycleways	2-50	5
Drainage	80	5
Recreational, leisure and community facilities	15-60	10
Off street car parks	2-185	10
Other infrastructure	7-30	2
<b>Intangible assets</b>		
Software	5	10

## Land under roads

Land under roads acquired after 30 June 2008 is brought to account at cost. Council does not recognise land under roads that it controlled prior to that date.

## Depreciation and amortisation

Buildings, plant and equipment, infrastructure and intangible 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.

Land, land improvements, land under roads, roads – earthworks and artworks 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 consistent with the prior year unless otherwise stated.

## Repairs and maintenance

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

## Valuation of land and buildings

Valuation of land and buildings were undertaken by Brian Robinson from Westlink Consulting, a qualified independent valuer, registration number 62215. 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 will have a significant impact on the fair value of these assets.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 6 Assets we manage (cont'd)

### 6.2 Property, infrastructure, plant and equipment (cont'd)

The date of the current valuation is detailed in the following table. Details of the Council's Land and Buildings and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Type of valuation
Land	-	200,775	-	June 2022	Full
Specialised land	-	-	838,114	June 2022	Full
Specialised buildings	-	-	178,787	June 2022	Full
<b>Total</b>	<b>-</b>	<b>200,775</b>	<b>1,016,901</b>		

#### Valuation of infrastructure

The valuation of bridges and drainage has been determined in accordance with a valuation undertaken by Mr Alexander Bourke, BE (Hons)(Civil), Asset Engineer, Knox City Council.

The date of the current valuation is detailed in the following table. The valuation is at fair value based on current replacement cost less accumulated depreciation as at the date of valuation.

A full revaluation of roads and off street car parks will be conducted in 2023-24, and a full revaluation of footpaths and cycleways will be conducted in 2024-25.

Details of the Council's Infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Type of valuation
Roads	-	-	519,032	June 2022	Full
Bridges	-	-	13,514	June 2023	Full
Footpaths and cycleways	-	-	78,565	June 2022	Full
Drainage	-	-	136,199	June 2023	Full
Off street car parks	-	-	16,746	June 2022	Full
<b>Total</b>	<b>-</b>	<b>-</b>	<b>764,056</b>		

## Description of significant unobservable inputs into level 3 valuations

Specialised land is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 20% and 50%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$8 and \$1,442 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$364 to \$10,703 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary up to 143 years.

Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary up to 185 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2023 \$'000	2022 \$'000
<b>Reconciliation of specialised land at fair value</b>		
Parks and reserves	761,187	761,187
Community facilities	33,467	33,467
Civic precinct	31,315	31,315
Transfer station	12,145	12,145
<b>Total specialised land at fair value</b>	<b>838,114</b>	<b>838,114</b>

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 6 Assets we manage (cont'd)

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

#### (a) Investment in associates

	2023 \$'000	2022 \$'000
Investment in associate accounted for by the equity method is: Eastern Regional Libraries Corporation (ERLC)	2,455	3,469

#### Eastern Regional Libraries Corporation (ERLC)

##### Background

The principal activity of ERLC is the operation of libraries. Council's ownership interest of ERLC as at 30 June 2023 was 36.39% (2022 - 36.39%) based on Council's contribution of the net assets to the entity on its commencement on 1 July 1996. Council's proportion of voting power as at 30 June 2023 was 33.33% (2022 - 33.33%).

On 27 June 2022, Knox City Council, Maroondah City Council and Yarra Ranges Council resolved, pursuant to Section 110(1) of the *Local Government Act 2020*, to participate in the formation of, and become a founding member of, Your Library Limited (a public company limited by guarantee). The member Councils further resolved that ERLC will continue to provide library services under the current model, reflected in the Your Library Agreement between the member Councils. The Your Library Agreement reflects the Regional Library Agreement currently in place.

On 30 June 2023, in accordance with Section 330 of the *Local Government Act 2020*, ERLC was wound up following the transfer of operations, staff, assets and liabilities from the Corporation to Your Library Limited. Your Library Limited commenced operations on 1 July 2023.

The three member Councils will contribute in the same proportion as before in accordance with the Your Library Agreement and the operations of the library will continue as before with the objective of serving the local community with library and other services.



	2023 \$'000	2022 \$'000
<b>Fair value of Council's investment in Eastern Regional Libraries Corporation</b>	<b>2,455</b>	<b>3,469</b>
<b>Council's share of accumulated surplus</b>		
Council's share of accumulated surplus at start of year	3,469	5,074
Reported surplus/(deficit) for year	(90)	395
Distribution of accumulated surplus	(924)	(2,000)
<b>Council's share of accumulated surplus at end of year</b>	<b>2,455</b>	<b>3,469</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	3,469	5,074
Share of surplus/(deficit) for year	(90)	395
Distribution of accumulated surplus	(924)	(2,000)
<b>Carrying value of investment at end of year</b>	<b>2,455</b>	<b>3,469</b>
<b>Council's share of expenditure commitments</b>		
Operating commitments	228	26
Capital commitments	-	-
<b>Council's share of expenditure commitments</b>	<b>228</b>	<b>26</b>

Council directly provides a number of additional resources free of charge to Eastern Regional Libraries Corporation in relation to the mobile library and library branches in the Knox municipality. The annual operating cost to Council for providing these facilities are as follows:

	2023 \$'000	2022 \$'000
Mobile library	-	37
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	603	786

An associate is an entity over which Council has significant influence but not control or joint control. Investment in an associate is accounted for using the equity method of accounting, after initially being recognised at cost.

Changes in the net assets of the ERLC are brought to account as an adjustment to the carrying value of the investment.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 7 People and relationships

### 7.1 Council and key management remuneration

#### (a) Related parties

##### Parent Entity

Knox City Council

##### Associates

Eastern Regional Libraries Corporation (ERLC). Interests in associates are detailed in Note 6.3.

#### (b) Key management personnel

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

Details of KMP at any time during the year are:

Councillors	
Councillor Susan Laukens (Mayor)	Mayor from 1 July 2022 to 14 November 2022 Councillor from 14 November 2022 to current
Councillor Marcia Timmers-Leitch (Mayor)	Councillor from 1 July 2022 to 14 November 2022 Mayor from 14 November 2022 to current
Councillor Nicole Seymour (Deputy Mayor)	Deputy Mayor from 1 July 2022 to 14 November 2022 Councillor from 14 November 2022 to current
Councillor Jude Dwight (Deputy Mayor)	Councillor from 1 July 2022 to 14 November 2022 Deputy Mayor from 14 November 2022 to current
Councillor Yvonne Allred	Councillor from 1 July 2022 to current
Councillor Meaghan Baker	Councillor from 1 July 2022 to current
Councillor Lisa Cooper	Councillor from 1 July 2022 to current
Councillor Sorina Grasso	Councillor from 1 July 2022 to current
Councillor Darren Pearce	Councillor from 1 July 2022 to current
Chief Executive Officer and other key management personnel	
Bruce Dobson - Chief Executive Officer	
Judy Chalkley - Director Connected Communities	5 December 2022 to 30 June 2023
Greg Curcio - Director Customer and Performance	26 September 2022 to 30 June 2023
Matt Kelleher - Director City Liveability	
Navec Lorkin - Chief Financial Officer	
Samantha Mazer - Director City Centre	1 July 2022 to 29 August 2022
Tanya Scicluna - Director Connected Communities	1 July 2022 to 2 December 2022
Kristy Siega - Chief People Officer	19 September 2022 to 14 April 2023
John Rashed - Acting Chief People Officer	17 April 2023 to 30 June 2023
Grant Thorne - Director Infrastructure	
Sam Stanton - Executive Manager Strategy, People and Culture	1 July 2022 to 22 July 2022

	2023 No.	2022 No.
Total number of Councillors	9	9
Chief Executive Officer and other key management personnel	11	9
<b>Total key management personnel</b>	<b>20</b>	<b>18</b>

### (c) Remuneration of Key Management Personnel

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

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

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

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

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

	2023 \$'000	2022 \$'000
Total remuneration of Key Management Personnel was as follows:		
Short-term employee benefits	2,508	2,484
Other long-term employee benefits	43	1
Post-employment benefits	210	202
Termination benefits	146	53
<b>Total</b>	<b>2,907</b>	<b>2,740</b>

The remuneration of Key Management Personnel includes the full year remuneration of the current Acting Chief People Officer, who's substantive role would otherwise be included in the remuneration of other senior staff.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 7 People and relationships (cont'd)

### 7.1 Council and key management remuneration (cont'd)

The numbers of Key Management Personnel whose total remuneration from Council and any related entities fall within the following bands:

	2023 No.	2022 No.
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	1	-
\$30,000 - \$39,999	6	6
\$50,000 - \$59,999	1	2
\$60,000 - \$69,999	2	-
\$90,000 - \$99,999	1	1
\$130,000 - \$139,999	1	-
\$140,000 - \$149,999	-	1
\$180,000 - \$189,999	1	-
\$220,000 - \$229,999	1	-
\$230,000 - \$239,999	1	-
\$240,000 - \$249,999	1	-
\$250,000 - \$259,999	-	1
\$260,000 - \$269,999	-	1
\$280,000 - \$289,999	1	-
\$310,000 - \$319,999	-	1
\$320,000 - \$329,999	1	2
\$330,000 - \$339,999	1	2
\$410,000 - \$419,999	1	-
	<b>20</b>	<b>18</b>

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

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$160,000 and who report directly to a member of the KMP. \*

	2023 \$'000	2022 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	3,077	3,558
Other long-term employee benefits	24	5
Post-employment benefits	319	350
Termination benefits	100	-
<b>Total</b>	<b>3,520</b>	<b>3,913</b>

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

Income range	2023 No.	2022 No.
\$160,000 - \$169,999	4	1
\$170,000 - \$179,999	-	2
\$180,000 - \$189,999	2	1
\$190,000 - \$199,999	5	1
\$200,000 - \$209,999	3	5
\$210,000 - \$219,999	1	5
\$220,000 - \$229,999	2	2
\$230,000 - \$239,999	1	2
	<b>18</b>	<b>19</b>

\* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the *Local Government Act 1989*.



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 7 People and relationships (cont'd)

### 7.2 Related party disclosure

#### (a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

	2023 No.	2022 No.
Contributions to Eastern Regional Libraries Corporation	4,500	4,433
<b>Total transactions with related parties</b>	<b>4,500</b>	<b>4,433</b>

Council directly provides a number of additional resources free of charge to the Eastern Regional Libraries Corporation in relation to the mobile library and library branches in the Knox municipality. The annual operating cost to Council for providing these facilities are as follows:

	2023 No.	2022 No.
Mobile library	-	37
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	603	786

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

There were no balances outstanding at the end of the reporting period in relation to transactions with related parties.

#### (c) Loans to / from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party.

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

There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party.

## Note 8 Managing uncertainties

### 8.1 Contingent assets and liabilities

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

#### (a) Contingent assets

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

#### Developer contributions

As a result of development activity within the Knox municipality, Council has identified as a contingent asset the developer contributions of infrastructure assets and open space contributions to be received in respect of subdivisions that are currently under development totalling \$22.923 million (2021-22, \$14.969 million).

#### (b) Contingent liabilities

Contingent liabilities are:

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

#### Superannuation

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

#### *Future superannuation contributions*

In addition to the disclosed contributions, Knox City Council has paid unfunded liability payments to Vision Super totalling \$Nil during the 2022-23 (2021-22 \$Nil). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 are \$0.246 million.

#### Landfill

Council has identified a previously unknown former landfill at Wantirna Reserve. In October 2022 the Environment Protection Authority (EPA) issued Council an Environmental Action Notice to submit an auditor verified Aftercare Management Plan for the site by 30 November 2023. Environmental investigation works are currently underway to prepare the Plan, and at balance date Council is unable to accurately assess the financial implications of any future works (should they be required).

Council continues to manage its two former landfill sites at Cathies Lane and Llewellyn Reserve as required by the newly issued Duty to Manage letter issued by the EPA. Council has been advised that financial assurances are no longer required for these sites, but will continue to put aside appropriate funds for ongoing management at the sites. Council has calculated its ongoing management costs for a period up to 30 June 2034.

#### Knox City Council Depot

During the 2020 financial year, Council ceased operations at the Knox City Council Depot located in Bridgewood Court, Wantirna South. Council is now managing the rehabilitation of this site. It is expected that these works will be completed by the end of 2023.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 8 Managing uncertainties (cont'd)

### 8.1 Contingent assets and liabilities (cont'd)

#### Insurance Claims

As a large local authority with ownership of numerous parks, reserves, roads and other land holdings, the Council is regularly met with claims and demands allegedly arising from an incident that occurs on land belonging to the Council, or allegedly arising from incidents relating to Council business, services or activities. There are eight outstanding insurance claims against the Council in this regard. The Council carries \$600 million of public liability and professional indemnity insurance and has an excess of \$0.020 million per claim on this policy. Therefore, the maximum liability of the Council in any single claim is the extent of its excess. The primary insurer is Liability Mutual Insurance (MAV Insurance). There are no claims that Council is aware of which would fall outside the terms of the Council's policy.

#### 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.

### 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to impact Council.

### 8.3 Financial instruments

#### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and TCV borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by 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. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

## Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

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

Other than the borrowings taken out by Council in June 2023, 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.

## (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. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

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

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with 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(b).

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

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 8 Managing uncertainties (cont'd)

### 8.3 Financial instruments (cont'd)

#### (d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements, we 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:

- has an investment policy which specifies the need to meet Council's cash flow requirements;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors 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 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 twelve months:

- A parallel shift of +1% and -1% in market interest rates (AUD) from year-end rates of 5.064%.

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

### 8.4 Fair value measurement

#### Fair value hierarchy

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

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

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

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

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

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

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

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

## Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than land under roads, recreational, leisure and community facilities, plant and equipment, bus shelters, artworks and intangibles are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. For plant and equipment carrying amount is considered to approximate fair value given short useful lives. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on 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 3 years. The valuations are performed either by experienced Council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset Class	Revaluation frequency
Land	2 years
Buildings	2 years
Roads	3 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	3 years
Off street car parks	3 years
Other infrastructure	3 years

Where the assets are revalued, the revaluation increments are credited directly to the relevant 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 asset, revaluation increments and decrements within the year are offset. Refer to Note 9.1(a) for further information.

## Impairment of assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying value. Any excess of the asset's 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.



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 9 Other Matters

### 9.1 Reserves

#### (a) Asset revaluation reserve

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
<b>2023</b>			
<b>Property</b>			
Land	850,082	-	850,082
Buildings	83,436	402	83,838
	<b>933,518</b>	<b>402</b>	<b>933,920</b>
<b>Plant and equipment</b>			
Artworks	31	-	31
	<b>31</b>	<b>-</b>	<b>31</b>
<b>Infrastructure</b>			
Roads	324,628	-	324,628
Bridges	2,272	390	2,662
Footpaths and cycleways	31,418	-	31,418
Drainage	105,475	(26,612)	78,863
Off street car parks	3,007	-	3,007
Other infrastructure	-	-	-
	<b>466,800</b>	<b>(26,222)</b>	<b>440,578</b>
<b>Total asset revaluation reserve</b>	<b>1,400,349</b>	<b>(25,820)</b>	<b>1,374,529</b>
<b>2022</b>			
<b>Property</b>			
Land	777,063	73,019	850,082
Buildings	60,551	22,885	83,436
	<b>837,614</b>	<b>95,904</b>	<b>933,518</b>
<b>Plant and equipment</b>			
Artworks	31	-	31
	<b>31</b>	<b>-</b>	<b>31</b>
<b>Infrastructure</b>			
Roads	288,572	36,056	324,628
Bridges	2,272	-	2,272
Footpaths and cycleways	23,279	8,139	31,418
Drainage	105,475	-	105,475
Off street car parks	4,272	(1,265)	3,007
Other infrastructure	-	-	-
	<b>423,870</b>	<b>42,930</b>	<b>466,800</b>
<b>Total asset revaluation reserve</b>	<b>1,261,515</b>	<b>138,834</b>	<b>1,400,349</b>

#### Nature and purpose of asset revaluation reserve

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

## (b) Other reserves

2023	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>Restricted reserves</b>				
Open space reserve	17,313	6,183	(6,248)	17,248
Basketball stadium infrastructure reserve	100	-	-	100
State Basketball Centre asset renewal fund	624	-	(624)	-
Football pitch replacement fund	612	-	(612)	-
<b>Total restricted reserves</b>	<b>18,649</b>	<b>6,183</b>	<b>(7,484)</b>	<b>17,348</b>
<b>Unrestricted reserves</b>				
Mountain Gate reserve	140	-	(140)	-
City futures fund	246	-	-	246
Revegetation net gain	476	65	(453)	88
Revolving energy fund	12	-	(12)	-
Aged care reserve	3,160	-	(200)	2,960
Unexpended grant reserve (Financial Assistance Grants)	5,844	8,609	(5,844)	8,609
Stamford Park	8,923	-	(7,537)	1,386
Blue Hills	3	-	(3)	-
Scoresby Recreation Reserve	173	30	-	203
HACC capital reserve	545	-	(33)	512
Library reserve	2,000	924	(282)	2,642
Social housing reserve	-	2,559	-	2,559
<b>Total unrestricted reserves</b>	<b>21,522</b>	<b>12,187</b>	<b>(14,504)</b>	<b>19,205</b>
<b>Total other reserves</b>	<b>40,171</b>	<b>18,370</b>	<b>(21,988)</b>	<b>36,553</b>

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 9 Other Matters (cont'd)

### 9.1 Reserves (cont'd)

2022	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>Restricted reserves</b>				
Open space reserve	15,630	5,410	(3,727)	17,313
Basketball stadium infrastructure reserve	100	-	-	100
State Basketball Centre asset renewal fund	597	27	-	624
Football pitch replacement fund	612	-	-	612
<b>Total restricted reserves</b>	<b>16,939</b>	<b>5,437</b>	<b>(3,727)</b>	<b>18,649</b>
<b>Unrestricted reserves</b>				
Mountain Gate Reserve	140	-	-	140
City futures fund	2,915	-	(2,669)	246
Revegetation net gain	461	65	(50)	476
Revolving energy fund	60	57	(105)	12
Aged care reserve	4,891	-	(1,731)	3,160
Unexpended grant reserve (Financial Assistance Grants)	4,038	5,844	(4,038)	5,844
Stamford Park	8,923	-	-	8,923
Blue Hills	3	-	-	3
Scoresby Recreation Reserve	144	29	-	173
HACC capital reserve	635	-	(90)	545
Library reserve	-	2,000	-	2,000
Social housing reserve	-	-	-	-
<b>Total unrestricted reserves</b>	<b>22,210</b>	<b>7,995</b>	<b>(8,683)</b>	<b>21,522</b>
<b>Total other reserves</b>	<b>39,149</b>	<b>13,432</b>	<b>(12,410)</b>	<b>40,171</b>

## Nature and purpose of other reserves

### **Open space reserve**

The Open Space Reserve is used to provide funding for future purchases and improvements of open space. Funding is provided from developer's contributions for open space which is initially recognised in the comprehensive income statement and then transferred to the reserve from accumulated surplus to facilitate separate tracking of the total funds received but not yet spent.

### **Basketball stadium infrastructure reserve**

The purpose of this reserve is to improve basketball stadium facilities within the Knox municipality.

### **State basketball centre asset renewal fund**

The purpose of this reserve is to provide for asset renewal works at the State Basketball Centre (Knox Regional Sports Park).

### **Football pitch replacement fund**

The purpose of this reserve is to provide for future football pitch replacement at Knox Regional Sports Park.

### **Mountain Gate reserve**

The purpose of this reserve is to enhance community facilities within Mountain Gate.

### **City futures fund**

The purpose of this reserve is to enhance community facilities within Knox municipality.

### **Revegetation net gain**

The purpose of this reserve is to ensure any loss of vegetation through development is re-established in a sustainable location.

### **Revolving energy fund**

The purpose of this reserve is to re-invest savings in energy costs to be invested in further works to minimise energy consumption.

### **Aged care reserve**

The purpose of this reserve is to set aside the proceeds from the divestment of the Amaroo Gardens Aged Care Facility by Council on 2 November 2011 for aged services and infrastructure within the Knox municipality.

### **Unexpended grant reserve (Victoria Grants Commission)**

The purpose of this reserve is to quarantine early payment of Victoria Grants Commission General Purpose and Local Roads Federal Grant funding for use in the following year.

### **Stamford Park**

The purpose of this reserve is to develop the Stamford Park site for the benefit of the Knox Community.

### **Blue Hills**

The purpose of this reserve is to construct the Early Years Hubs facilities for the benefit of the Knox Community.

### **Scoresby Recreation reserve**

The purpose of this reserve is to invest the income derived from lease of this site into the Scoresby Recreation Reserve.

### **HACC capital reserve**

The purpose of this reserve is to refurbish, upgrade and maintain minor capital within the Home and Community Care funded programs.

### **Library reserve**

The purpose of this reserve is for major capital expenditure for acquiring, refurbishing or redeveloping library premises as standalone premises or as part of community hubs for Knox Library branches.

### **Social housing reserve**

The purpose of this reserve is to provide funding for the planning, development, construction and/or purchase of social housing for the Knox Community.

# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 9 Other Matters (cont'd)

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

	2023 \$'000	2022 \$'000
Surplus/(deficit) for the year	(7,896)	(2,792)
Depreciation	23,973	22,965
Amortisation - intangible assets	647	598
Amortisation - right of use assets	635	630
Bad and doubtful debts	276	334
Borrowing costs	1,746	403
Finance costs - leases	31	30
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	26,273	1,362
Contributions - non-monetary assets	-	(440)
Increment in investment in associate	90	(395)
<b>Change in operating assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	(2,691)	781
(Increase)/decrease in prepayments	(56)	172
(Increase)/decrease in accrued income	(984)	(5)
Increase/(decrease) in trade and other payables	3,369	(1,856)
Increase/(decrease) in unearned income/revenue	(1,669)	(7,294)
Increase/(decrease) in provisions	189	(1,208)
Increase/(decrease) in other liabilities	55	650
(Increase)/decrease in inventories	(7)	(3)
<b>Net cash provided by/(used in) operating activities</b>	<b>43,981</b>	<b>13,932</b>

## 9.3 Superannuation

Knox City 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 receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022: 10.0%)).

### Defined Benefit

Knox City 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 Knox City 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

Knox City Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The financial assumptions used to calculate the 30 June 2023 VBI were:

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

As at 30 June 2022, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2%. The financial assumptions used to calculate the VBI were:

Net investment	5.5% pa
Salary information	2.5% pa to 30 June 2023, and 3.5% pa thereafter
Price inflation (CPI)	3.0% pa

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.



# Notes to the Financial Report

For the Year Ended 30 June 2023

## Note 9 Other Matters (cont'd)

### 9.3 Superannuation (cont'd)

#### Employer contributions

##### Regular contributions

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021-22). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2022 interim valuation.

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

##### 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 Knox City 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 2022 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Knox City Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

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

A VBI surplus of \$44.6 million  
(2021: \$214.7 million)

A total service liability surplus of  
\$105.8 million (2021: \$270.3 million)

A discounted accrued benefits surplus  
of \$111.9 million (2021: \$285.2 million)

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022.

The discounted accrued 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 2022.

## The 2023 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023. The financial assumptions for the purposes of this investigation are:

	2023 Triennial investigation	2020 Triennial investigation
Net investment	5.7% pa	5.6% pa
Salary information	3.5% pa	2.5% pa for the first two years, and 2.75% pa thereafter
Price inflation (CPI)	2.8% pa	2.0% pa

## Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

Scheme	Type of scheme	Rate	2023 \$'000	2022 \$'000
Vision super	Defined Benefit	10.5% (2022: 10.0%)	259	250
Other funds	Defined Benefit	10.5% (2022: 10.0%)	-	-
Vision super	Accumulation Fund	10.5% (2022: 10.0%)	3,360	3,360
Other funds	Accumulation Fund	10.5% (2022: 10.0%)	3,165	3,010

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$0.246 million.

## Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2022-23 year.

There are no pending accounting standards that are likely to have a material impact on council.

# How to access Knox’s Annual Report

The 2022–23 Annual Report is compliant with Council’s Access and Inclusion Policy and meets the level double-A conformance to web content accessibility guidelines.

The annual report is available in various formats as follows:

- PDF on Council’s website
- MS Word
- Large print
- Hardcopy

You are welcome to contact Council for a copy of this annual report by telephoning 9298 8000 or sending an email to [knoxcc@knox.vic.gov.au](mailto:knoxcc@knox.vic.gov.au).

## Community input

Council welcomes community input into the development of its plans and strategies as well as feedback on any of its publications. Access to these is provided via the website ([knox.vic.gov.au](http://knox.vic.gov.au)), in person, or calling our Customer Service team on 9298 8000.

## Contact us

You are welcome to contact us.

<b>Knox Civic Centre</b>	511 Burwood Highway, Wantirna South VIC 3152
<b>Email</b>	<a href="mailto:knoxcc@knox.vic.gov.au">knoxcc@knox.vic.gov.au</a>
<b>Internet—our public website</b>	<a href="http://knox.vic.gov.au">knox.vic.gov.au</a>
<b>Phone</b>	9298 8000
<b>TTY Users (Text Telephone) (NRS)</b>	133 677 (ask for 9298 8000)
<b>Speak and Listen Users</b>	1300 555 727 (ask for 9298 8000)
<b>Facebook</b>	<a href="https://facebook.com/knoxccouncil">facebook.com/knoxccouncil</a>
<b>Twitter</b>	<a href="https://twitter.com/knoxcc">twitter.com/knoxcc</a>
<b>Translating and Interpreting Service</b>	131 450
<b>ABN</b>	24 477 480 661



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 [knoxccouncil](https://www.instagram.com/knoxccouncil)

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