

Annual Report 2023-2024





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. In 2023, Knox City Council adopted its first Reconciliation Action Plan (RAP), identifying six focus areas: health and wellbeing, recognition and respect, employment and economic development, civic participation, cultural heritage, and voice and governance.

Yana djerring ba ngarrnga djerring* - Walking together and listening together

(*Woi-wurrung language used with permission of Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation)

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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.



Welcome

To Knox City Council's Annual Report for 2023-24.

The Annual Report provides a thorough account of Council's achievements, challenges and performance from 1 July 2023 to 30 June 2024. 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.

Report of Operations

Knox City Council is committed to transparent reporting and accountability to the community. The report of operations 2023-24 is the primary means of advising the community regarding Council's operations and performance during the financial year.

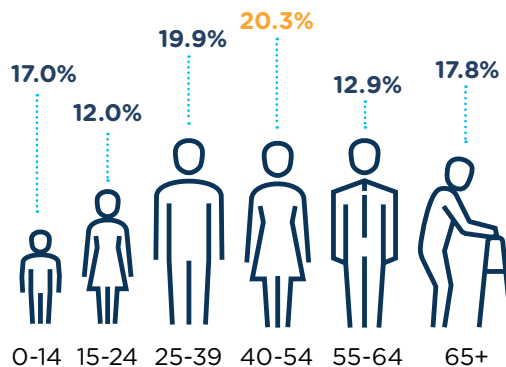
Who we are

The municipality of Knox is 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.



161,766

people call Knox home



40 is the average age of residents



32.5%

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
- 25.0% Couple family without children
- 11.2% One-parent family
- 1.0% Other family configurations



of working residents are employed in Knox.

Fast facts about our services

In 2023-24, there were...



869,403

physical
library items
loaned



560,385

digital library
items
loaned



125,140

online
service requests
received



11,100

visits to Council's
Customer Service
Centre



99,405

phone calls received,
with 80% resolved at
the first point of
contact



4,600

children provided with
maternal and child
health (MCH)
services



32,638

hard-waste
bookings
lodged



1,183

animal
management
requests received



663

planning
applications
received



4,519

infants and
children
immunised



5,722
community
transport trips
made



2,248
trees
planted



1,242 km
of footpaths
maintained



19,304 m²
of graffiti removed
from Knox
Council's assets



337,582
visits to
aquatic
facilities



209
playgrounds
maintained



729 km
of local
roads
maintained



1,351
MCH four-week
key age and
stage visits



64
sportsgrounds and
major reserves
maintained



283
Council-owned
buildings
maintained



39,547
drainage
pits
maintained

The year in review



CEO message

(As 2024 is an election year, and in line with Knox City Council's Election Period Policy, this Annual Report does not contain a message from this year's Mayor, Cr. Jude Dwight.)

Our Knox community has much to be proud of as we review what was achieved in the 2023-24 financial year, where we worked together to progress the objectives set out in our Council Plan 2021-25 and Annual Budget.

At the heart of everything we do are our customers – residents, non-resident ratepayers, business owners, local workers, visitors and community service users. In 2023-24, we continued to implement actions under Our Customer Strategy, which involved delivering a wide range of services for our community. For this reason, we ask our customers each year through a Community Satisfaction Survey how they think we have been performing. We have been proud to see that the satisfaction with our overall performance increased by 8% to 7.0 in 2023-24.

Council is committed to the recognition of and respect for our First Nations community on whose land we live and work. Our Reconciliation Action Plan was launched in August 2023. In November 2023, Council hosted a Cultural Safety and Aboriginal Employment Forum for the Eastern Region group of councils to improve approaches to First Nations employment and cultural safety. More than 150 people attended the Sorry Day Ceremony held at the Civic Centre in May 2024.

Knox residents significantly reduced the amount of rubbish going to landfill during 2023-24 and are now diverting 72% of all waste from landfill. This is an increase of 22% of waste being diverted from landfill since July 2023. This also translates to an average of 1,117 tonnes of rubbish being diverted from landfill each month, including an average of 1,098 tonnes of organic waste a month being saved from landfill and recovered for compost.

Across Knox, like the rest of Australia, our community and Council have been feeling the impact of cost-of-living pressures. Council is continuing to support food relief in Knox through an interim hub in Wantirna which distributes food to 35 groups in Knox who are assisting people in need, and continued advocacy for a fit for purpose facility and increased funding. This is part of Council's work in supporting welfare agencies to provide much-needed services to members of our community

and to ensure that our residents can access good-quality nutritious food, which is one of the six health priorities identified in the Council Plan 2021-25.

Council also has a four-year plan to increase the supply of social and affordable housing in Knox. To help address homelessness, Council has adopted a target of 1,140 social dwellings by 2041, which translates to a target of 57 additional dwellings being provided per year until 2041. Meanwhile, Council's Short-Term Support Team assists vulnerable people in our community and works with agencies, including Knox Infolink, to provide food and other material relief, such as nappies, pet food, Myki cards and chemist and op shop vouchers.

One of Council's key priorities is working with community groups to prevent and respond to family violence. During 2023-24, Council was successful in obtaining funding of \$212,500 over three years to strengthen our collective efforts to prevent and respond to family violence through the Free from Violence program.

We also adopted a plan to enhance the wellbeing and quality of life for Knox residents living with dementia and those caring for them. Council partnered with Dementia Australia to build awareness, understanding and acceptance of dementia so that people living with dementia can participate and remain active. Actions under the plan include increasing awareness of dementia, advocating for the provision of affordable and convenient transport, seeking funding for a sensory garden and facilitating physical activities.

Responding to climate change is also a key Council priority. Our commitment to emissions reduction saw the addition of electric vehicle charging stations at Bayswater, Wantirna South and Mountain Gate in 2023-24, as well as the installation of solar power at Scoresby Recreation Reserve and the Knox Civic Centre. Council also

launched the Knox Net Zero Hero campaign, championing people and actions that will help us achieve net zero emissions by 2040.

Community clubs play an important part in role modelling, developing a culture of respect and equality, and driving positive change. We completed our review of the Sports Club Development Program in mid-2023 and improvements have been rolled out, including a female participation workshop and the promotion of webinars on topics such as bystander training and respect in sporting clubs.

The much-anticipated new Knox Library, Ngarrgoo, opened at Westfield Knox in March 2024. In the first few weeks of opening, there were over 31,000 visits, 1,600 new members and 18,400 items borrowed. The Youth Hive ran a special effects make-up workshop, henna tattoos, a Young Sporting Leaders program and more over the school holidays. With these facilities and activities on offer, the library has already become a popular destination for our community.

We completed our biggest ever investment of \$27 million in a community facility with the expansion of the State Basketball Centre in Wantirna South, which more than two million people a year are expected to visit. The project delivered 12 new indoor courts for local basketball competitions, bringing the total number to 18 courts, as well as a new regional-level gymnastics facility.

Wetlands play an important role in improving the quality of stormwater and help to enhance biodiversity in Knox by providing habitat needed for species to survive. The Stamford Park wetland and parkland redevelopment came to fruition in 2023-24. Situated along Corhanwarrabul Creek, Rowville, the redeveloped site includes expanded wetlands, 3.5 kilometres of shared walking and cycling paths, an intergenerational playground, five viewing decks, a lookout tower, a pedestrian bridge, boardwalks, signage and an open village green space for community events and activities.

Visual mapping of our municipality's habitat corridor was completed in mid-2023 and in September 2023 we endorsed our Biodiversity Resilience Strategy. The strategy supports our tree canopy and vegetation cover targets and aims to address the climate crisis, cool our city, improve amenity, provide habitat corridors and protect local biodiversity. Council's targets include increasing the municipality's tree canopy to 30% and vegetation cover to 50% by 2050.

The rising costs of getting our work done and the cumulative effects of rate capping continue to put pressure on our budget. This year we delivered \$1.4 million in operational savings and had to make difficult decisions to delay some projects to ensure we managed our budget in a financially responsible way. Successive years of rate capping have continued to place our budget under real pressure. Even with careful planning and prioritisation, the long-term outcome of this is inevitably reducing services and facilities for the local community.

Our 2023-24 capital works program delivered:

- \$10.31m for the provision of new and renewal of existing buildings and facilities, key projects including the completion of the Knox Library at Westfield, the Carrington Park squash upgrade and the Fairpark Reserve pavilion.
- \$7.568m for road construction and resurfacing
- \$3.088m for drainage and flood mitigation works
- \$0.57m for carparks
- \$4.181m for new and renewed footpaths and cycling paths
- \$1.61m for the replacement of Council's fleet vehicles
- \$3.23m for open space and playground renewals and upgrades, including the completion of the Stamford Park precinct and delivery of a major playground at Tim Neville arboretum

On behalf of Knox Councillors and colleagues, I am proud to recognise the achievements of our Council over the past year. While we have collectively faced challenges, we have worked to meet these with resilience and compassion to achieve great outcomes for our community.



Bruce Dobson
Chief Executive Officer

Financial Summary

Council's financial position continued to remain sound throughout the 2023-24 financial year, while noting that 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.

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 2023-24, Knox Council continued to see increased demand for its services and upgraded or new facilities while facing the need to maintain assets appropriately. Council's capacity to meet these obligations is being challenged by the state government's imposed cap on revenue.

Operating result

Summary of financial performance as at 30 June 2024	Budget \$'000	Actual \$'000
Total income	217,552	200,843
Total expenses	193,110	193,593
Surplus/(deficit) for the reporting period	24,442	7,250

The operating surplus reported in the 2023-24 financial statements is \$7.3 million, which compares to a budgeted surplus of \$24.4 million.

The variance has primarily resulted from a timing difference in land sales, with these sales set to proceed during the 2024-25 financial year. The other major variance occurred as a result of the timing of the receipt of the Victoria Local Government Grants Commission General Purpose Grant and Local Road Funding, where the 2023-24 funding was received prior to 30 June 2023, while none of the 2024-25 funding was received prior to 30 June 2024. However, these timing differences have not negatively impacted Council's underlying financial position.

Income

Total income for the 2023-24 financial year was \$200.8 million. Overall income decreased by \$0.6 million compared to the previous year, which represents a 0.3% decrease. An increase in income derived from rates and charges was offset by decreases in operating and capital grant income, user fees and monetary contributions compared to 2022-23.

The rates and charges received, which totalled \$146.5 million, represents 73.0% of the total income generated. Other major sources of income included grants of \$25.9 million, user fees of \$11.4 million and monetary contributions of \$9.7 million.

Statutory fees were down \$1.4 million on budget primarily due to a decrease in traffic enforcement fines against budget, while user fees were up \$0.2 million. Capital grants were up \$1.2 million on budget due to the timing of capital projects, while operating grants were down \$7.8 million on budget due to the timing of the receipt of the Victoria Local Government Grants Commission General Purpose Grant. Other income was \$2.4 million up on budget due to an increase in interest income and reimbursements received. Monetary contributions were down \$0.2 million on budget.

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



● Rates and charges	73%
● Grants - operating	10%
● User fees	6%
● Contributions - monetary	5%
● Grants - capital	3%
● Other income	2%
● Statutory fees and fines	1%



● Employee costs	42%
● Materials and services	39%
● Depreciation	13%
● Contributions & donations	3%
● Borrowing costs	2%
● Amortisation - intangible assets	1%

Expenses

Total expenses for 2023–24 were \$193.6 million. Overall expenditure decreased by \$15.8 million, a 7.5% decrease from the previous financial year. The decrease primarily relates to the one-off transfer in July 2022 of the Knox Regional Sports Park assets to the state government, totalling \$25.4 million. This was partially offset by increases in employee costs and materials and services.

Employee costs were up on budget by \$2.2 million. This was mainly due to employee costs carried out on capital projects, which totalled \$2.1 million, being considered operational in nature and therefore not capitalised, while the WorkCover premium paid was \$0.9 million greater than budget.

Materials and services were down on budget by \$3.1 million, with \$2.6 million of this reduction being linked to operating project expenditure for capital works. This was mostly offset through increased employee costs relating to operating project expenditure for capital works.

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 \$77.4 million and materials and services of \$70.1 million.

Overall financial position

Council ended the 2023-24 financial year with net assets of \$2.3 billion, an increase of \$104.6 million when compared to the budget.

Summary of financial position as at 30 June 2024	Budget \$'000	Actual \$'000
Total assets	2,283,539	2,386,302
Total liabilities	129,591	127,758
Net assets	2,153,948	2,258,544

The variance in total assets is primarily due to the net-asset revaluation increment of \$116.0 million through the revaluation of land, buildings, and infrastructure since the 2023-24 budget was adopted.

The Balance Sheet reflects a satisfactory position with working capital ratio (liquidity) of 1.67:1 or 167%, meaning Council has \$1.67 of current assets for each \$1.00 of current liabilities.

Total trade and other receivables were \$20.8 million (the 2022-23 figure was \$21.5 million). Included in this was rates debtors, which increased to \$17.0 million in 2023-24 from \$14.5 million in 2022-23.

Cash position

Summary of cash flows for the year ended 30 June 2024	Budget \$'000	Actual \$'000
Cash flows provided by/ (used in) operating activities	40,907	34,506
Cash flow provided for/ (used in) investing activities	(44,406)	(47,167)
Cash flow provided by/(used in) financing activities	3,595	4,959
Net increase/(decrease) in cash and cash equivalents	96	(7,702)
Cash at beginning of the financial year	41,243	44,318
Cash at end of the financial year	41,339	36,616

Council's cash position as at 30 June 2024 was \$36.7 million, with there being a further \$10.0 million in investment accounts. This result represents a decrease in cash holdings, including other financial assets, from the previous year of \$10.2 million.

Debt position

Council borrowed \$15.5 million, which was as budgeted. Borrowings were used to fund works within the capital works program.



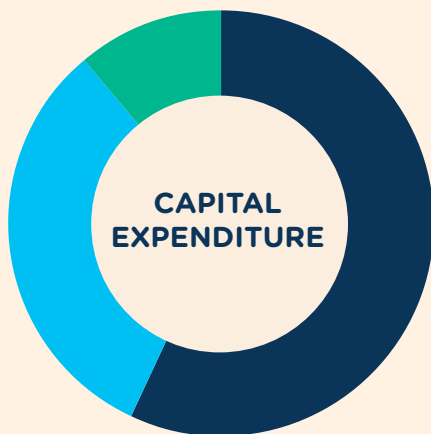
Capital Works Program

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 and avoid increased costs in the future. To achieve long-term financial sustainability, effective asset management is essential.

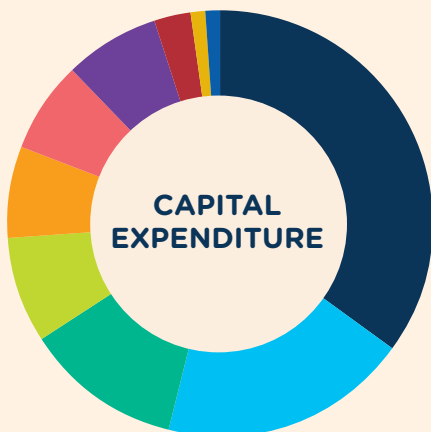
Capital expenditure

Council allocates funding on an annual basis for the renewal of the community’s assets, which are valued at over \$2 billion. Funding is also allocated for the new, upgrade, asset expansion and legal requirement programs to deliver a range of works that enhance the city and its infrastructure.

In 2023-24, Council delivered capital works to the value of \$54.5 million, which met the accounting requirements for capitalisation. The following chart details the proportional allocation of the capital works expenditure for 2023-24 for each program and the Asset Renewal program.



Asset renewal	57%
New and upgrade	32%
Major projects	11%



Recreational, leisure & community facilities	35%
Roads	19%
Buildings	12%
Footpaths and cycleways	8%
Drainage	7%
Computers and telecommunication	7%
Plant, machinery and equipment	7%
Other infrastructure	3%
Off street car parks	1%
Bridges	1%

Major projects in 2023-24

During 2023-24, the major capital works included the following.

Stamford Park Parklands transformation

Works were completed at Stamford Park in 2023-24 to enhance and preserve this wonderful natural environment for our community. The expanded wetlands at Stamford Park include shared walking and cycling paths, boardwalks, landscaping and revegetation works, a lookout tower, an intergenerational playground, 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 2023-24 included:

- Completion of an integrated multi-purpose facility at Fairpark Reserve to enhance the user experience for all tenants.
- Commencement of design works on an upgraded Tormore Reserve pavilion.
- Completion of design works for a modular pavilion at Park Ridge Reserve, with the refurbishment of the existing pavilion to come.
- Commencement of design works for an upgraded Wally Tew pavilion.

New Library at Knox Central

The new \$5.4 million library at Westfield Knox was completed in 2023-24. It is twice the size of the old library, occupying about 2,000 square metres. The new library includes an impressive collection of books, DVDs and other items to borrow, and many purpose-built areas for community use. The library also has a dedicated space for young people called the Youth Hive, where there is a space for children, a garden room, a computer area, lounges, study booths and meeting rooms.

Knox Regional Netball Centre

Refurbishment of the original Knox Regional Netball Centre was completed in 2023-24, bringing the facilities up to best practice with improved accessibility, upgraded toilets and administration areas. This work completed the \$15.6 million expansion project after the two new indoor courts were completed in 2022-23.



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 2023-24 was \$54.5 million, which included a component of projects carried forward from 2022-23. This also included \$37.9 million for asset renewal, which incorporated funding to support the renewal of existing assets, such as roads, bridges, buildings, drainage, footpaths, shared paths, carparks, 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, defining the current condition/performance of Council's physical assets and identifying the financial investment required to provide fit-for-purpose assets that would meet the continuing needs of the community. 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.

Asset renewal program highlights

Road pavement, kerb and channel, drainage and footpath/shared-path reconstruction programs that were completed during 2023-24 included the following:

- Road reconstruction of Harley Street, Knoxfield; Allister Close, Knoxfield; The Haven, Bayswater; Rickards Avenue, Knoxfield; and Faraday Street, Boronia, in addition to numerous designs to inform the 2023-24 program.
- \$4.57 million for road-resurfacing works throughout Knox.
- \$2.76 million for footpath improvements and \$0.62 million for shared-path improvements.
- \$2.6 million for drainage renewal works across Knox.

The Active Open Space program included the following works during 2023-24:

- Tennis court renewals at Eildon Park Reserve.
- Renewal of sports fields, including a synthetic pitch nearing completion at Egan Lee Reserve.
- Renewal of cricket nets to provide a modern and safe facility at Templeton Reserve and Pickett Reserve.
- Cricket net renewal (designs) for Fairpark Reserve and Windemere Reserve.
- Fencing enhancements at various sporting grounds across Knox, including Eildon Park's oval.

Council also delivered \$3.5 million for various renewal works to Council buildings as part of the 2023-24 program.



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 and the associated Budget 2023-24 and are reported upon in this document. Further information regarding Council's services can be found in the 'Our Performance' section on page 36.

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

Major Achievements

During 2023-24, our major achievements included the following:

Our Customer Strategy

Adopted in December 2022, Our Customer Strategy 2022-2025 has been guiding the transformation of how we deliver our services. The strategy helps us ensure that we focus on better meeting the needs of our customers whilst 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 that our focus on customers is at the centre of everything we do.

In 2023-24, Council built upon the service catalogue that had been developed during 2022-23 to develop greater insights regarding the services that we deliver to our community and how these can be improved to best meet our customers' needs. This work included an analysis of more than 170 sub-services provided by Knox to identify opportunities for improvement. This information will be used in 2024-25 to develop four-year plans for each of our services that will help us design services that best meet the needs of our customers into the future and support better informed resource and

financial planning. In 2023-24, an internal Service Planning and Review Framework was adopted as well as a review of Council's Youth Service being completed. The service review program is ensuring that Knox has the right mix of services, facilitated by an appropriate delivery model, to meet the evolving needs of the community.

Dementia Friendly Action Plan

The Knox Dementia Friendly Action Plan 2023-2025 was adopted in July 2023. This Action Plan has been designed to guide Council in becoming a dementia-friendly organisation as well as supporting Council in its work towards making Knox a dementia-friendly community. The Plan contains 14 specific actions that are monitored monthly by the Knox Dementia Advisory Group. Council staff are working in partnership with community members, community groups and organisations, and with service providers to ensure that Knox residents affected by dementia are socially connected and able to access appropriate services and support.

Dementia is currently the second-leading cause of death in Australia and the leading cause of death for women. Within Knox there are currently 3,219 residents living with dementia, and it is estimated that this number will increase by 148% over the next 35 years. Local government can play an important role in the dementia space by becoming a dementia-friendly organisation and supporting people living with dementia and those close to them. Living well with dementia means finding ways to promote wellbeing and quality of life for everyone affected by the disease.



Food and Garden Bin Collection

Council introduced a Food and Garden Organics (FOGO) service in 2023–24. The expanded service converts food and garden waste into nutrient-rich compost for gardens, parks and farms. We are delighted to report that the introduction of this service resulted in an increase of 22% in the amount of garbage, recyclables and green organics being diverted from landfill in 2023–24. Approximately 1,117 tonnes per month of previously landfilled waste is now being composted via the FOGO service thanks to the responsiveness and adaptability displayed by the Knox community in using the new service.

Kindergarten Reform

In response to the State Government’s Kindergarten reforms to implement two years of kindergarten, 15 hours of funded kindergarten for 3 year-olds, the ‘Best Start Best Life’ reform, including ‘Free Kindergarten’ and 30 hours of kindergarten for 4 year-olds, Council officers undertook an extensive review of the kindergarten service provision and role as an Early Years manager.

In August 2023, Council made the decision to exit from direct-service provision of sessional kindergarten (outside of the two Early Years Hubs) and to seek alternative providers to deliver sessional kindergarten from Council’s facilities from 2025. The decision also included Knox refocussing and strengthening its role as municipal planner for early years.

After a thorough procurement process, Council secured five high-quality, not-for-profit and independent kindergarten service providers to deliver sessional kindergarten for children in Knox from 2025 at all 18 of the kindergarten sites that Council currently operates.

A plan is now underway to ensure a seamless transition with minimal impact on children currently attending kindergarten and those who will be attending from 2025. Knox City Council will continue to provide central registration for kindergarten so that families are easily able to find a kindergarten place for their child and to ensure fair and equitable access to kindergarten into the future.

As municipal planner for the early years, Council officers will work in partnership with the Department of Education and kindergarten service providers to build community connections and capacity in the early years, identify opportunities to strengthen the delivery of kindergarten services within Knox, and advocate to State and Federal Government and other key stakeholders on behalf of Council, early years programs, children and families.

Knox Fest

The annual Knox Fest, held on Saturday 2 March 2024, was bigger and better than ever and was a huge success. It was attended by more than 22,000 people and featured three separate stages of live music and performances, amusement rides, a car show, a food court and food trucks, a global kitchen hosted by Lillie Giang, local stallholders, roving performers and fireworks. There was also an active hub with sports for children, which included cricket, football, netball, tennis and soccer, as well as a youth hub with stalls, activities and a roller rink, and more. The richness and diversity of our community was highlighted by the four multicultural and all-inclusive performers on the community and canopy stage and the seven local and multicultural organisations presented on the global kitchen stage.

Biodiversity Resilience Strategy

The Biodiversity Resilience Strategy 2024–2034 was endorsed by Council in January 2024 and outlines Knox City Council’s priorities for biodiversity over the next decade (2024–2034). Biodiversity is the flora, fauna, fungi, insects and microscopic organisms found in our environment. Protection of our biodiversity is paramount to ensuring healthy, liveable communities and is a key priority for Council. The strategy has three primary focus areas: tree canopy and vegetation cover; habitat connectivity; and climate change resilience. The strategy outlines how Council will set targets and ensure that areas identified as key biodiversity zones are managed effectively to ensure protection of their ecological significance.

Reconciliation Action Plan

After its adoption in late 2022–23, Our Reconciliation Action Plan (RAP) was launched in August 2023. The RAP was developed with the local First Nations community and Wurundjeri Woi-wurrung and Bunurong Elders to strengthen the relationship between the First Nations community and the wider Knox community through meaningful steps to advance reconciliation. In November 2023, Council hosted a Cultural Safety and Aboriginal Employment Forum for the Eastern Region group of councils to improve approaches to First Nations employment and cultural safety. In May 2024, we hosted a Sorry Day Ceremony at the Civic Centre, with more than 150 people in attendance. We also installed Indigenous art in the Civic Centre foyer to celebrate local artists and Council’s First Nations Lead held a number of cultural education events for the wider community during the year.

Green Areas and Rural Strategy

Council adopted the Green Areas and Rural Strategy (GARS) on 18 December 2023. The strategy provides a strategic planning framework for precincts along the municipal boundaries that contain some of the most important bushland, green wedge, open space and rural landscapes in Knox. The strategy guides the future of the precincts by identifying their key values and providing direction on how to protect these values. It also aims to proactively attend to the existing and emerging challenges while realising future potential.

Boronia Renewal Strategy

Public consultation on the Boronia Renewal Strategy and exhibition of the associated Planning Scheme Amendment C192knox were undertaken in July and August 2023. Amendment C192knox seeks to implement the objectives and strategies of the Boronia Renewal Strategy through the application of local policies, changes to zones and overlays, and other consequential changes to the Knox Planning Scheme. The findings were presented to Council in September 2023 and referred to Planning Panels Victoria. The Planning Panel's report was released in early 2024, and the Boronia Renewal Strategy and Amendment C192knox were adopted by Council in May 2024. The Amendment has been submitted to the Minister for Planning for approval.

Council's Boronia Renewal Project will ensure that Boronia is a hub for services, employment, housing, public transport and social interaction.

Bayswater Renewal Strategy

The draft Bayswater Renewal Strategy was presented to Council in March 2024, following which community and stakeholder consultation has been undertaken.

The draft strategy includes an action plan consisting of 65 actions. Key projects are:

- supporting population growth and housing needs in the centre
- revitalise and activate Penguin Place and Macauley Place
- investigate a new Community Hub
- facilitate renewal of Bayswater Triangle
- increase tree canopy and greening throughout the centre
- activate and renew public spaces
- improve access and business synergies between Bayswater Business Precinct and the activity centre
- develop a niche and night time economy
- improve pedestrian and cycling networks along Mountain Highway
- improve links between Marie Wallace Bayswater Park and the Bayswater Activity Centre

Organisational Changes

Throughout 2023-24, Knox City Council undertook several organisational change processes. These change processes were carried out in accordance with Clause 13, Change Management of Council's Enterprise Agreement. The following areas underwent change:

Customer and Performance

The People, Culture and Development (PCD) function was realigned to report into the Customer and Performance (C&P) Directorate, taking effect from 19 February 2024.

City Liveability

The City Safety & Health (CS&H) department underwent changes during 2023-24 to improve the strategic direction and alignment of service delivery functions. Changes took effect from March 2024.

Connected Communities

The Community Access & Support (CA&S) department undertook changes with the ceasing of the Youth Counselling service due to the changing landscape of youth counselling services.

There were also changes following the Australian Government announcement in November 2023 of significant reforms to the Aged Care sector, to be introduced in stages over the next three years. Council had been providing Regional Assessment Services for an extended period as a sub-contractor through an Agreement with the Victorian Government. Council was not able to meet the requirements of the Australian Government request for tender (RFT) process for Single Assessment Services, and consequently, the service was exited in June 2024.

Infrastructure

A new structure for the Infrastructure Directorate came into effect in October 2023. The principles for this realignment were to ensure clear departmental structure and responsibilities, enhanced collaboration and communication across the directorate, to provide focus on customer experience and improve the delivery of services and capital works.

All change processes were carried out effectively, and as a result, now better support Knox City Council's strategic objectives and enhance its overall performance.

Our city

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. The municipality is named after Sir George Hodges Knox (1885-1960), who was a local and state politician. It is a diverse municipality, with residents from 140 different countries speaking over 130 languages.

Knox has an estimated residential population of 161,766 (30 June 2024) 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

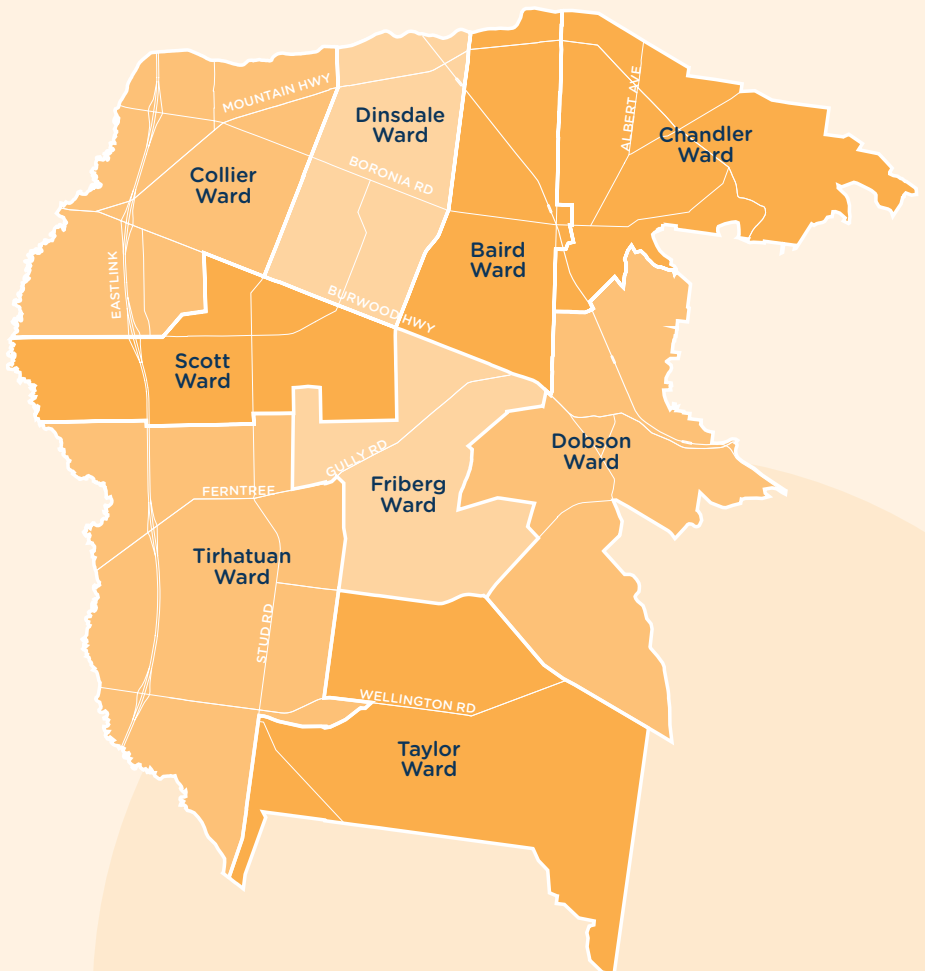
Facebook: [knoxcouncil](#)

Instagram: [knoxcouncil](#)

X: [knoxcc](#)

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





Our Councillors



Cr Yvonne Allred
Baird Ward
Current term:
Nov 2020 - current
t. 0437 906 189
e. Cr.Yvonne.Allred@knox.vic.gov.au



Cr Jude Dwight, Mayor
Chandler Ward
Current term: Nov 2020 - current
Deputy Mayoral term: November
2022 - November 2023
Mayoral term: November 2023 - current
t. 0437 877 176
e. Cr.Jude.Dwight@knox.vic.gov.au



Cr Marcia Timmers-Leitch
Collier Ward
Current term: March 2019 - current
Deputy mayoral term: October
2019 - October 2020
Mayoral Term: November
2022 - November 2023
t. 0428 162 218
e. [Cr.Marcia.Timmers-
Leitch@knox.vic.gov.au](mailto:Cr.Marcia.Timmers-Leitch@knox.vic.gov.au)



Cr Sorina Grasso, Deputy Mayor
Dinsdale Ward
Current term: November 2020 - current
Deputy Mayoral term:
November 2023 - current
t. 0437 853 445
e. Cr.Sorina.Grasso@knox.vic.gov.au



Cr Meagan Baker
Dobson Ward
Current term: November
2020 - current
t. 0437 808 011
e. Cr.Meagan.Baker@knox.vic.gov.au



Cr Susan Laukens
Friberg Ward
Current Term: November 2020 - current
Deputy Mayoral Term: November
2020 - November 2021
Mayoral term: November
2021 - November 2022
t. 0437 882 913
e. Cr.Susan.Laukens@knox.vic.gov.au



Cr Lisa Cooper
Scott Ward
Current term: March 2015 - current
Mayoral term: November
2020 - November 2021
t. 0407 240 275
e. Cr.Lisa.Cooper@knox.vic.gov.au



Cr Darren Pearce
Taylor Ward
Current term: November 2008 - current
Mayoral terms: November 2013
- November 2014, November
2016 - November 2017
t. 0402 780 950
e. Cr.Darren.Pearce@knox.vic.gov.au



Cr Nicole Seymour
Tirhatuan Ward
Current term: March 2012 - current
Mayoral term: October
2019 - October 2020
Deputy Mayoral term: November
2021 - November 2022
t. 0427 245 834
e. Cr.Nicole.Seymour@knox.vic.gov.au

Our people

Executive leadership team

The following information is representative of the executive leadership team in place at Knox as at 30 June 2024.



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



Greg Curcio
Director Customer & Performance

Greg's directorate consists of:

- Chief Information Office
- Customer and Communications
- Governance and Risk
- People, Culture and Development
- Strategy and Transformation



Matt Kelleher
Director City Liveability

Matt's directorate consists of:

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



Navec Lorkin
Chief Financial Officer

Navec's function consists of:

- Finance Operations
- Rates and Valuations
- Strategic Procurement and Property



Grant Thorne
Director Infrastructure

Grant's directorate consists of:

- Engineering Services and Operations
- Green Spaces and Environment
- Major Projects and Facilities
- Strategic Infrastructure

Organisation chart

The following chart sets out the organisational structure of Knox City Council as at 30 June 2024.



Workplace Report

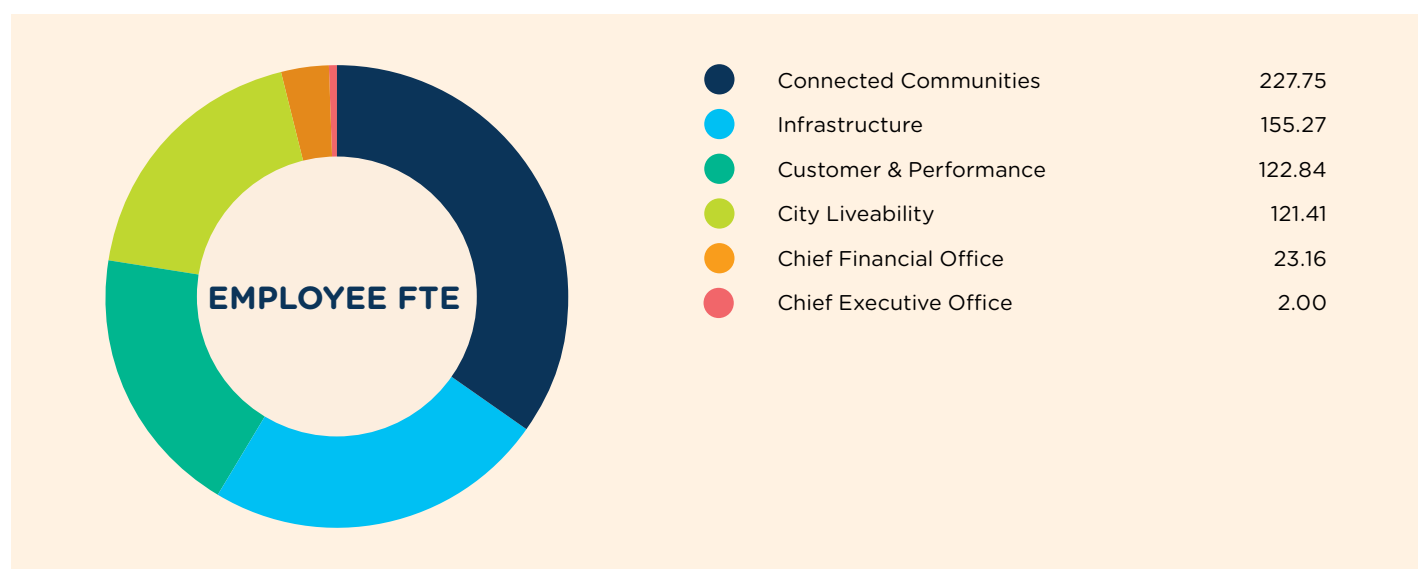
As at 30 June 2024, Council employed 943 employees, which consisted of full-time, part-time, temporary and casual positions.

Overall, 193 permanent, temporary and casual staff joined Council during the year to fill vacant positions and to meet legislative, project and operational requirements.

Staff by functional area in 2023-24

Full-time Equivalent (FTE) as at 30 June 2024

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	1.00	1.00	-	-	-	-	-	-	-	1.00	1.00	-	2.00
Chief Financial Office	12.03	4.00	-	7.13	-	-	-	-	-	19.16	4.00	-	23.16
City Liveability	37.00	46.00	-	28.40	8.88	-	0.87	0.21	0.05	66.27	55.09	0.05	121.41
Connected Communities	105.83	10.00	-	104.40	5.04	-	2.32	0.16	-	212.55	15.20	-	227.75
Customer & Performance	56.00	38.00	-	24.15	4.63	-	0.03	0.03	-	80.18	42.66	-	122.84
Infrastructure	34.89	112.00	-	7.68	0.67	-	-	0.03	-	42.57	112.70	-	155.27
Grand Total	246.75	211.00	0.00	171.76	19.22	0.00	3.22	0.43	0.05	421.73	230.65	0.05	652.43

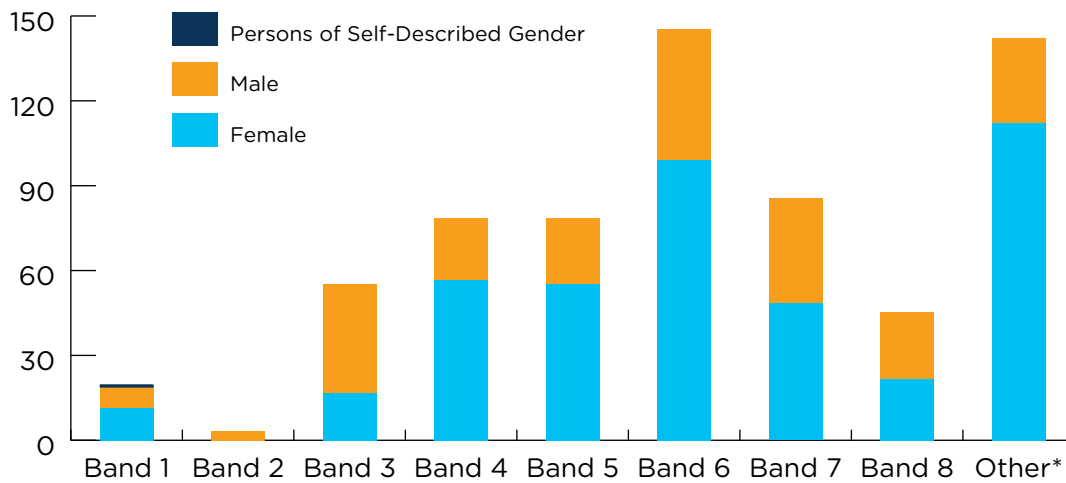


Council staff

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	Persons of Self-Described Gender	Total
Band 1	11.5	7.67	0.05	19.22
Band 2	0.03	3.2		3.23
Band 3	16.64	38.39		55.03
Band 4	56.65	21.66		78.31
Band 5	55.16	23.23		78.39
Band 6	99.17	46.2		145.37
Band 7	48.69	36.8		85.49
Band 8	21.68	23.5		45.18
Other*	112.21	30		142.21
Total	421.73	230.65	0.05	652.43

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



Purpose

During 2023–24, we continued to strengthen our staff’s connection to our organisational purpose:

‘Empowering our diverse community to thrive and prosper’

Organisational culture influences how we work together, how we communicate with each other, and how decisions are made. The Knox Culture Statement was developed in 2024 following leader and staff consultation, with over 150 employees providing input. The statement aims to achieve cultural alignment across Knox by defining a set of behavioural expectations, promoting ‘the way things are done’, and balancing the current cultural environment and our aspirational goals. The culture statement is:

‘At Knox, we are accountable for the work we do, make meaningful connections and empower each other to make a difference in the community’.

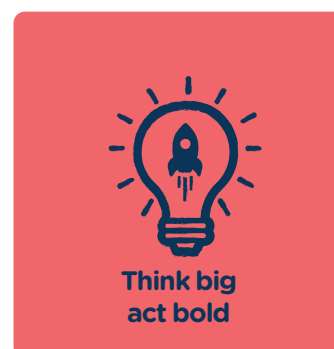
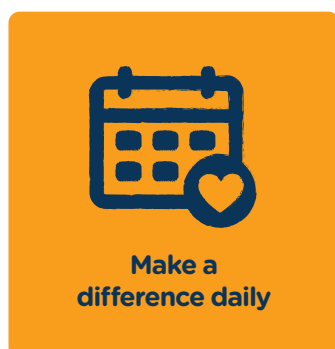
The wellbeing of staff at Knox City Council is a central focus, and the various initiatives undertaken in relation to this indicate a high level of employee engagement. Engagement is a measure of people’s connection and commitment to the organisation and its goals. It reflects the level of enthusiasm and connection employees have with Knox, the level of motivation to put in extra effort, and how committed people are to staying with Knox.

Council’s responsibility remains to create a safe and inclusive workplace and an environment that protects the rights and wellbeing of staff and the community.



Our values

Our values are the foundations of 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.



Internal metrics indicate that both staff understanding of our organisational values and staff belief in our values and culture continue to rise.

Our annual Star Awards celebrate outstanding excellence in people and teams working for Knox City Council. 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. The 2023 Star Awards was the highest attended event in recent years, with over 350 people attending, either in-person or virtually, with a total of 200 award nominations received.

ROADmap (development 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

Employee Value Proposition

At Knox, making a difference to others and our community is at the heart of everything we do. We succeed by recruiting for excellence through investing in our people, encouraging their unique talents and supporting them to bring their whole selves to work. We believe in our people and provide a supportive, driven and inclusive culture that we are proud of that focuses on wellbeing. In 2023-24, staff from across the organisation worked together to develop our first Employee Value Proposition, which combines our current state with an aspirational message of what it means to work at Knox:

‘Discover your future at Knox City Council, where you will make meaningful impact, find great opportunities and work with committed people to shape our community’.

This statement is supported by a Framework that covers the following key elements:

- Support for wellbeing
- Engagement with work
- Culture of belonging
- Career development
- Purpose and leadership
- Rewards, recognition and benefits

Learning and Development

Leadership 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

In 2023–24, the Discovery in Action (DiA) leadership development program was delivered. DiA encourages people leaders to discover, evolve and apply their unique people leadership model with the assistance of a skilled facilitator and the support of a peer group. In 2023, over 65 leaders from all directorates participated in the DiA program. The 2024 program commenced with 32 leaders participating in the program. Participants were selected via a nomination process led by the Senior Leadership Team.

Opportunities for all staff

Knox City Council also provides learning and development opportunities for all staff. Workshops run during 2023–24 included:

- Wholehearted Conversations
- Customer First training
- Intersectional Bystander training
- Recruiting for Excellence—Behavioural Interview Skills for Merit-based Selection
- Recruiting for Excellence—Leading the Recruitment Process
- Child Safe training
- Corporate Reporting training
- Gender Impact Assessment training
- Community Engagement training
- Performance Conversations for Leaders
- Menopause in the Workplace (webinar)
- Corporate Induction training

Equal opportunity

Council is committed to upholding the principles of the Equal Opportunity Act 2010, which are affirmed in Council's Enterprise Agreement No. 11 2023–2026. During the second half of 2023–24, there was a refresh of Contact Officer training, including the appointment of new Contact Officers to various parts of the organisation. Contact officers are workplace representatives who provide a support and referral service to other staff who have concerns regarding equal opportunity, harassment, bullying and other kinds of misconduct in the workplace. There continued to be a strong focus on the Gender Equality Action Plan, which was supported by several training programs for all staff, including Active Bystander training, Gender Impact Assessment training, Everyday Sexism, LGBTIQ Inclusion, and Sexual Harassment in the Workplace (Compliance) training. In addition, a tailored suite of e-learning modules related to equal opportunity were implemented, including First Nations Awareness, Use of Pronouns in the Workplace and Unconscious Bias. Regular updates of equal opportunity issues or concerns are reported to the Staff Consultative Committee (SCC), which also acts as the Equal Opportunity Consultative Committee (EOCC).

Equal Opportunity is important at Knox because workforce diversity and an inclusive and accepting workplace benefit all employees. A diverse workforce will attract and retain quality employees, which translates into effective service delivery and sound business decisions.

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 children and young people 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 2023-24, Council updated its Child Safety and Wellbeing Policy, Child Safe Code of Conduct and Reporting procedures to reflect the 11 Standards set by the Victorian Commission for Children and Young People in July 2022 and undertook an analysis of priority areas for further focus to address the Standards.

A child-safe communication plan was developed and implemented in 2023-24 to provide clear messaging across the business regarding the implications of the Standards for all Council teams and services. Subsequent initiatives included an organisation-wide review of Working with Children Check requirements and updates to position descriptions for roles that require these checks. An extensive risk register was also developed to identify and assess child-safe risks across Council and further analyse priority areas for continued child-safe work.

When an incident happens, or after forming a reasonable belief of abuse, harm or neglect, all staff, contractors, volunteers, and councillors must follow the Child Safe reporting process. Council adopted the use of the Elumina system for child-safe incident reporting and had received over 80 child-safe incident reports since its establishment in mid-2023.

Council also commenced the provision of face-to-face training and has delivered child-safe training to 320 staff, people leaders, volunteers, contractors and community groups during the 2023-24 financial year.

The Child Safe Committee continued to monitor and report progress on and compliance with all agreed actions as outlined in Council's Child Safe Action Plan.



Staff health, safety and wellbeing

Knox City Council is committed to providing physically and psychologically safe and healthy working environments for staff, contractors, visitors and members of the public who use our services and facilities.

Our culture recognises safety as being everyone's responsibility. We have integrated this messaging into our organisational values, our systems, processes and practices. Each person is responsible for recognising workplace hazards and correcting or reporting them promptly because we recognise that the physical and psychological safety and wellbeing of our people is connected to all elements of how our organisation functions.

Council applies a continuous-improvement approach to the management of safety and wellbeing in the workplace as we strive to go beyond compliance requirements to implement best practice in our health, safety and wellbeing systems.

Council's wellbeing program provided a wide variety of wellbeing activities and resources both in-person and online throughout 2023-24 to help support the mental and physical wellbeing of staff. This included free influenza vaccinations, discounted gym memberships, fun runs and walks, webinars, and a health and wellbeing learning program.

In 2023-24, Council continued its partnership with the Employee Assistance Program (EAP) provider Converge International because it recognises the important role that proactive and timely professional assistance has in helping staff to nurture their mental and physical wellbeing. Through the EAP partner, Council provides all employees and their immediate family members with access to three general counselling appointments with experienced and professional clinicians. The program also includes access to free holistic wellbeing sessions provided by industry professionals in financial counselling, diet and nutrition, and legal matters.

Council recognises the importance of consulting and regularly communicating on safety and wellbeing issues and does this via engagement with appointed Health and Safety representatives, Safety and Wellbeing committees, and with senior leaders to ensure our approach is collaborative, systematic, risk based and specific to Council's wide range of operational environments.

Other areas of focus have included, but are not limited to:

- Regular site inspections, audits and incident investigations to assist in identifying and allocating appropriate corrective actions to reduce the likelihood of injury or illness or a recurrence
- Monitoring of lone-worker risk mitigation strategies, including reviewing the effectiveness of technological controls (duress devices)
- Compliance training, including first-aid officers and wardens, and specific training for outdoor staff in the safe use of equipment (e.g., towing trailers, chainsaws)
- Emergency preparedness and response reviews with improved plans, emergency personnel coverage, and training
- An internal audit to review the effectiveness of the processes Council has in place to manage the occupational health and safety practices of the contractors we engage



Injury management

There was a decrease in the number of injuries reported by Council staff in 2023-24 compared to 2022-23: 102 injuries were reported as opposed to 114 injuries in 2022-23.

Pleasingly, the proportion of injuries classified as 'major injuries' (i.e., medical treatment and lost-time injuries) continued to reduce, with 25 reported in 2023-24 compared to 36 in 2022-23 and 43 in 2021-22.

'Minor injuries' (i.e., injuries requiring no treatment or first aid only) remained consistent, with 77 in 2023-24 compared to 78 in 2022-23.

The reduction in 'major injuries' again resulted in a reduction in the number of WorkCover claims lodged, with 21 claims submitted in 2023-24, compared to 26 in 2022-23.

Council's continued investment and holistic injury management approach, focused on early intervention and timely and sustainable return-to-work practices, resulted in a significant improvement in Council's WorkCover claims performance.

Council continued to work closely with WorkCover agent Gallagher Bassett to facilitate successful outcomes for all parties.

Risk management

Council continued to work throughout the 2023-24 financial year towards embedding a risk management culture in the organisation.

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 leadership 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.

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 leadership 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.

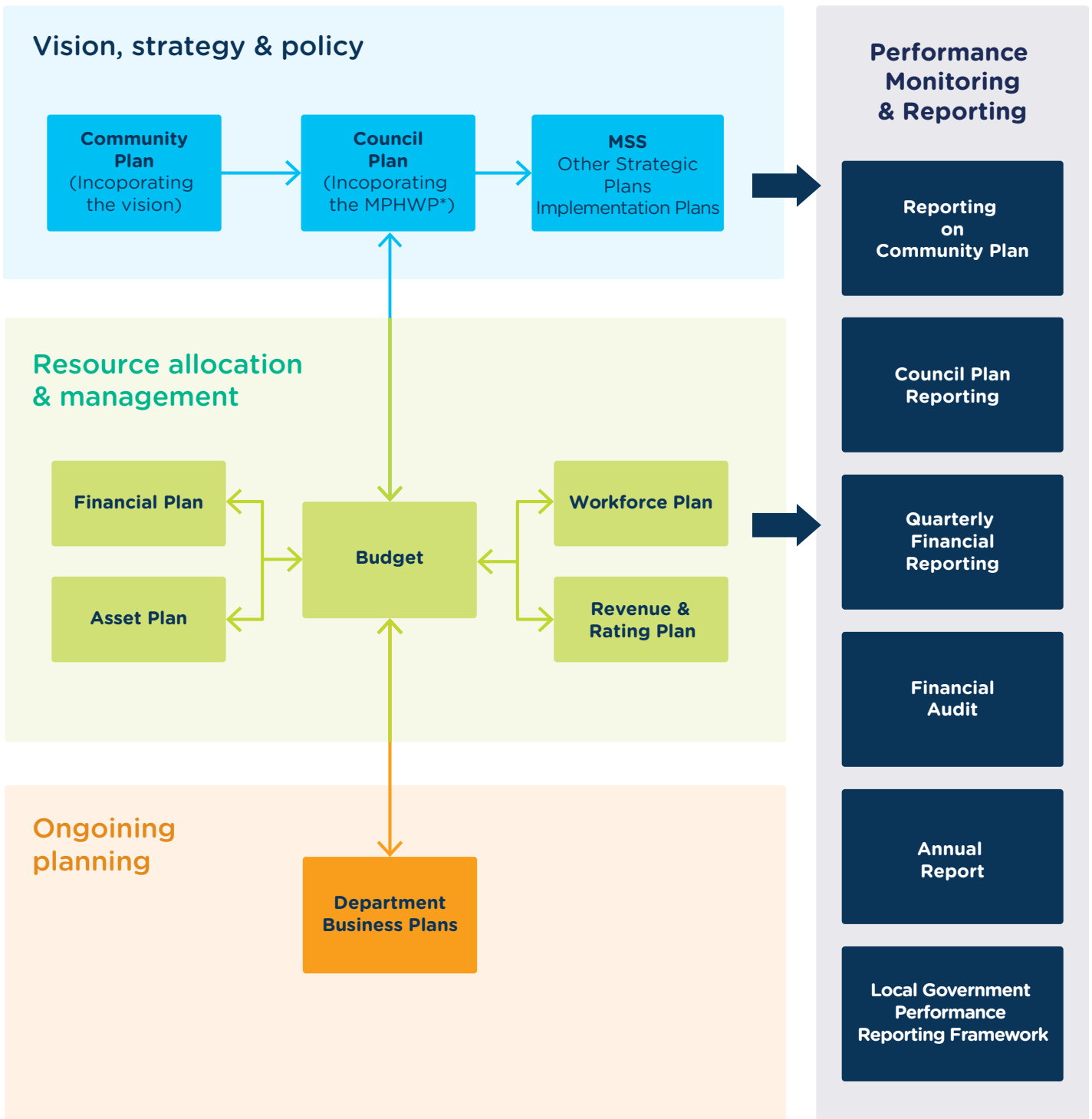
The internal auditor attends ARC meetings as required to report on the status of the audit plan, provide an update on the implementation of audit recommendations, and present the findings of completed reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible 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.





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.



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.



Key Direction 3

Natural environment and sustainability

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



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.



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.

Our detailed performance

This section of the Annual Report 2023-24 provides an overview of the achievements of the third year of our Council Plan.




Our initiatives

The initiatives earmarked to be completed or to have had significant work undertaken in the 2023-24 financial year were identified in the Annual Budget 2023-24. 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 2023-24 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. The progress status is reported based on the following colour coding:

Complete	Behind schedule	Closed
		

The assessment of progress against the milestones relates only to Year 3 (2023-24) 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 undertaking has been contributing to a positive change in our community. Council has sole control over the achievement of some of these indicators; for others, Council can influence in partnership with other organisations (for example, other levels of government, service providers). Different data sets are collected over differing reporting timeframes and, as such, some data will not change in this report. Updated data for these indicators will be reported in future annual reports when it becomes available.

Our ongoing work

The everyday work that Council performs and the services we provide 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 – to provide a comprehensive picture of Council's performance. These indicators and measures are reported on throughout the following sections of this report. 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.



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 engaged a digital consulting firm, which has commenced work to develop and deliver a 'What's on Knox' platform.
- Lease negotiations with preferred providers for Kindergarten Services were finalised alongside a transition plan and communication materials for the community.




What we achieved in 2023-24

Progress of our initiatives identified in Year 3 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>Commence preparation of a Spatial Plan for the Bayswater Business Precinct (BBP).</p>	50%	<p>A new Program Coordinator was appointed by the three councils in June 2024. The new Program Coordinator commenced work in Q4 2023-24 on the program to meet with the Project Control Group (comprising staff from Knox, Maroondah, and Yarra Ranges councils) and to develop new timeframes and priorities to progress the Spatial Plan. The Program Coordinator will meet with the planning working group across the three councils in Q1 2024-25 to commence the tender process to engage a consultant to prepare the Spatial Plan.</p>	
<p>Continue to monitor the local economy to inform the strategic direction of future economic development initiatives.</p> <p>Develop a draft economic plan informed by data gathered from the evaluation of the reporting framework.</p>	20%	<p>A desktop analysis of current economic development and business support projects and operations has been undertaken to determine priority economic development initiatives. Recruitment of an officer specialising in strategic investment did not occur as expected in Q4 2023-24 due to economic development work planning, internal capacity constraints and the need to prioritise other actions. Approval to go to market for the position is pending. However, the economic plan is expected to be completed in Q2 2024-25.</p>	

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


Initiative	Progress	Comments	Status Symbol
<p>Implement Council's decision regarding kindergarten expansion.</p> <p>Determine Council's future role in kindergarten service provision and develop and action the Kindergarten Service Review Outcome Implementation Plan. (Major Initiative 2023-24)</p>	100%	<p>Actions from the Kindergarten Service Review Implementation Plan continue on schedule with anticipated timelines. The Request for Proposal process has been finalised along with lease negotiations with the preferred providers. A report is scheduled to go to Council on 22 July 2024 to award the leases. A transition plan has been developed, alongside the communication plan which will include workforce supports.</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>Implement the Year 2 actions of the Retail Activation Strategy.</p>	45%	<p>Council has engaged a digital consulting firm which has commenced work to develop and deliver a 'What's on Knox' platform. It is expected that the platform will be delivered in Q2 2024-25. However, not all Year 2 actions of the Retail Activation Strategy were implemented before the end of Q4 2023-24. An expression of interest for the Business Working Group will be opened in Q1 2024-25 to attract business owners across the retail precincts. The initial delay in the adoption of the strategy has also broadly set back delivery of the actions.</p>	

Council Plan initiative closed

On rare occasions, Council may decide to close an incomplete Council Plan initiative. This may be due to factors beyond Council's control or because priorities have shifted in the years since the adoption of the Council Plan. Closing an initiative means that it will formally be removed from all future Council Plan Quarterly Performance Reports.

Initiative	Comments	Status Symbol
<p>Research and review supply chain connectivity and networks, to enable and advance the circular economy.</p> <p>Prepare a briefing paper to advise of opportunities to improve supply chain connectivity and support circular economy initiatives.</p>	<p>As noted at Q3 2023-24, this milestone will not be reached and the action will not be achieved based on the 2024-25 operating budget for City Futures. Council's in-house economic and demographic resource, REMPLAN, cannot by itself provide the depth of information required to develop a meaningful briefing paper. As noted in the update for Q1 2023-24, Council did not receive funding from Sustainability Victoria to engage specialist resources to supplement REMPLAN. Council has explored other options, including the engagement of senior supply chain students from Swinburne University of Technology, but none of these can provide the expertise required at a manageable cost.</p>	

(Formally closed by Council on 9 September 2024. Meeting minutes will be uploaded to the Knox City Council website once finalised.)

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	2023-24 Result	Comment
Maintaining the number of existing businesses in Knox.	The total number of businesses registered in Knox.	Annual	14,046 (2019)	14,077 (2021)	14,778 (2022)	14,859 (2023)	The total number of businesses registered in Knox was 14,859 as at June 2023. It should be noted that the Australian Bureau of Statistics (ABS) advise that unusual reporting during the COVID-19 pandemic led the ABS to conclude that a number of businesses did not engage in any meaningful economic activity as per the ABS definition of a business in the year ending to June 2022. The total count of businesses for that year has been revised from 15,019 (2022) to 14,778 (2022).
An increase in new businesses in Knox.	The total number of new businesses registered in Knox.	Annual	875 (2020-21)	1,174	300	1,038	The total number of newly registered businesses for 2023-24 was 1,038. This number has been taken from the ABN registration date and not the date of GST registration noted on the Australian Business Register (ABR) data for 2023-24.
More residents employed in Knox.	The percentage of Knox residents who work in Knox.	5-yearly	32.2% (2016)	32.1% (2021)	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be held in August 2026.
More people with need for assistance employed in Knox.	The percentage of Knox residents (community of interest - people with need for assistance) employed.	5-yearly	83.9% (2016)	87.0% (2021)	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be held in August 2026. Note: this measure relates to 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.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	2023-24 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)	\$74,416 (2022)	\$76,215 (2023)	The total value of all final goods and services produced in the economy based on the final market value for the end consumer was \$76,215 in 2023. 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	55.0% (2016)	60.7% (2021)	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be held in August 2026.
Increased participation in Knox's Business Education program.	Number of businesses who participated in Knox education programs.	Annual	335 (2020-21)	113	24	393	393 registrations were received from businesses who participated in a variety of business programs, including digital workshops, facilitated networking sessions, and mentoring sessions. It should be noted that a high number of workshops, mentoring, and networking sessions offered in 2023-24 were funded by the Boronia Revitalisation Board as part of the Boronia Placemaking and Activation program.
More community education programs run by Knox.	The number of community training workshops run by Knox.	Half-yearly	12	12	18	16	There continued to be a strong demand for community training workshops throughout 2023-24, with a focus on preparing for the annual Community Development Fund grants program as well as supporting groups to implement their legislative responsibilities around the Child Safe Standards

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	2023-24 Result	Comment
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)	80.75% (2023)	Data not available	Note: the 2023 figure has been revised 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)	91.0% (2022)	91.15% (2023)	Data not available	Note: the 2023 figure has been revised by the Department of Education.

Services

The services funded in the 2023-24 Budget.

Service	Description	Net cost of providing this service in 2023-24 Budget Actual Variance \$'000
Economic Development	The Economic Development service provides information, advice and action to support a prosperous and sustainable economy, help generate local employment opportunities and encourages and attracts new investment to position Knox as a vibrant and diverse place of business.	1,407 <hr/> 1,232 175
Integrated Strategy and Partnerships for Children	The Integrated Strategy and Partnerships for Children service focuses on the current Kindergarten service review project, 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.	531 <hr/> 621 (90)
Investment and 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.	780 <hr/> 750 30



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:




- The Boronia Renewal Strategy and Amendment C192knox were adopted in May 2024.
- We submitted a grant application to the Australian Government for funding under the Commonwealth Home Supply Program.
- We completed works on the Napoleon Road shared path, lighting along the Burwood Highway shared path between Stud Road and the Knox school, intersection treatment works at Scoresby Road, Victoria Road and Devenish Road, and line treatments at Barmah Drive.






What we achieved in 2023-24



Progress of our initiatives identified in Year 3 of the Council Plan 2021-2025.

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



Initiative	Progress	Comments	Status Symbol
<p>Implement the Social and Affordable Housing Strategy and Action Plan to increase the supply of social housing and address homelessness in Knox.</p> <p>Update Council's advocacy position to include the targets and definitions adopted in the Social and Affordable Housing Strategy, and commence review of Council's Homeless and Rough Sleeping Policy and Procedure.</p> <p>Explore an audit of Council land and other government owned land to identify potential sites suitable for future social and affordable housing developments. ♦</p>	100%	<p>In Q4 2023-24, officers from Community Wellbeing, Planning and Building Services, City Futures, and Community Access and Support formed an internal working group to support the delivery of the Social and Affordable Housing Strategy. The Homeless and Rough Sleeping Policy and Procedure review is expected to be completed in Q1 2024-25. A revised protocol has been developed to guide Council officers in their response to reports of rough sleeping. Community engagement is underway to seek feedback on the sale of surplus Council land at 58-60 Station Street, Bayswater, to a social housing provider at less than market value. The land audit identified as an action in the 2023-24 financial year has been placed on hold due to the opportunity to assimilate it to the Strategic Property Prioritisation Framework currently under development with the Property department.</p>	
<p>Commence review of the Knox Housing Strategy 2015.</p> <p>Undertake a preliminary investigation of the Knox Housing Strategy and develop a project scope/brief to commence a review of the strategy. ♦</p>	100%	<p>This project is on schedule. The State Government released draft housing targets for all councils in Victoria in June 2024. These draft targets will impact the scope of the review of the Knox Housing Strategy 2015. Whilst the business case for the Housing Strategy review was endorsed through the budget process in Q4 2023-24, a consultant has not yet been engaged to complete the review. The focus of Q4 and Q1 of the 2024-25 financial year has and will be to develop a brief to engage a consultant to undertake housing capacity analysis. The analysis will inform Council's submission to the State Government on the draft housing targets for Knox and the Housing Strategy review.</p>	
<p>Build on regional partnerships by contributing to the work of the Eastern Affordable Housing Alliance (EAHA).</p> <p>Complete the Preventing Homelessness in Older Women research project and commence implementation of the key recommendations. ♦</p>	100%	<p>The Eastern Affordable Housing Alliance (EAHA) is continuing to focus on the recommendations from the Preventing Homelessness Among Older Women (PHOW) project, including investigating the opportunity to partner with the Deakin University Incubator Hub to design a tool that looks at available land and sites suitable for public housing.</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>Adopt Amendment C192knox (implementation of the Boronia Renewal Strategy into the Knox Planning Scheme) and submission of Amendment C192knox to the Minister for Planning for approval.</p>	100%	<p>The Boronia Renewal Strategy and Amendment C192knox were adopted by Council at its meeting of 27 May 2024 (Q4 2023-24), completing the Strategy and the Council’s final decision on the Amendment. Council officers have updated the amendment documentation to reflect Council’s resolution on the final form of Amendment C192knox for lodgement with the Minister.</p>	
<p>Progress implementation of the Knox Central program.</p> <p>Prepare a Planning Scheme Amendment to rezone the Knox Central precinct land.</p>	100%	<p>Council had prepared a Planning Scheme Amendment for the land in the previous financial year; however, authorisation conditions of the Government meant that the Central Precinct Plan needed to be finalised prior to the progression of an amendment. In addition, legal input has suggested that a Planning Scheme Amendment should be pursued at a later date, more closely aligned with procurement activities.</p> <p>The draft Central Precinct Land Use Plan progressed through Community Engagement in Q4 2023-24. This included consultation on the Knox ‘Have Your Say’ website, where the community could share their ‘Bright Ideas’ for the precinct as well as respond to other comments. There was also engagement with nearby sports clubs, business owners, and other key landholders. The Land Use Plan is being finalised following the engagement and is expected to be presented to Council in Q1 2024-25 for adoption. Council’s decision will determine next steps, including whether to seek authorisation from the Minister for Planning for a Planning Scheme Amendment at a later date.</p>	
<p>Understand community needs across the suburbs of Knox to plan for community infrastructure requirements for the next 5–20 years.</p> <p>Apply the Community and Social Infrastructure Modelling (CASIMO) tool and database to support community infrastructure planning. ♦</p>	100%	<p>Officers reviewed the local area groupings for analysis and condensed the local areas into three groupings. Due to the challenges of undertaking sporting pavilion assessments, officers have conducted fit for-purpose assessments of pavilions from the perspective of a community user instead of from the club perspective. Officers completed almost half of the assessments for pavilions and focused on this as a priority in Q4 2023-24. Travel accessibility assessment was completed for Libraries and Maternal Child Health Centres.</p>	

Initiative	Progress	Comments	Status Symbol
Commence review and upgrade of Council's strategic planning documents including the Open Space Plan, Play Space Plan and Liveable Streets Plan. Commence the development of the draft Open Space Plan following completion of Background Research and Initial Community Engagement. ◆	100%	Work on the revised Open Space Plan has commenced. This initiative will continue throughout 2024-25.	
Finalise and implement the Bayswater Renewal Strategy. Present the Bayswater Renewal Strategy to Council for endorsement, for the purpose of requesting authorisation from the Minister for Planning to prepare and exhibit the a planning scheme amendment to implement the recommendations of the Bayswater Renewal Strategy in the Knox Planning Scheme. (Major Initiative 2023-24).	95%	Presentation of the Bayswater Renewal Strategy to Council is behind schedule. A report will be presented at the Council Meeting scheduled for 26 August 2024 (Q1 2024-25), requesting endorsement of the final Bayswater Renewal Strategy and authorisation from the Minister for Planning to prepare and exhibit a planning scheme amendment to implement the recommendations of the strategy in the Knox Planning Scheme.	


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

Initiative	Progress	Comments	Status Symbol
Advocate to state government for improved public transport and arterial road connectivity in Knox. Develop Project Specific Advocacy material for Council's Transport priorities and advocate for Long Term Public Transport priorities including Rowville Rail, Knox Tram and Trackless Tram proposals. ◆	100%	Input was presented to the State Government to inform the Strategic Business Case for the Trackless Tram, which is yet to be released. Council officers have submitted a list of strategic bus improvement priorities across Knox to the Department of Transport and Planning and have met with departmental representatives to inform these discussions. Key Knox transport priorities have also been shared with the Eastern Transport Coalition (ETC) for incorporation in their advocacy program, through which Knox officers continue to work with neighbouring Councils to support a coordinated approach to transport advocacy. Council also continues to pursue advocacy through the ETC by identifying priority safe arterial road crossing routes to enhance access to frequent bus services.	
Enhance sustainable transport utilisation through delivery of active transport infrastructure. Deliver the Footpath Program and the Shared Path and On Road Bicycle infrastructure program. ◆	100%	Works completed include: the Napoleon Road Stage 4 shared path, lighting along the Burwood Highway shared path between Stud Road and the Knox school, intersection treatment works at Scoresby Road, Victoria Road and Devenish Road, and Line treatments at Barmah Drive. Design has been completed for the Mountain Highway, Boronia Road, and Liverpool Road, The Basin.	

Initiative	Progress	Comments	Status Symbol
<p>Provide new and innovative community transport for the Knox community.</p> <p>Implement a new community transport pricing structure to provide an affordable service to individuals, seniors, clubs, etc. within the Knox community, as well as to allow cost recovery for other potential users of the service. ♦</p>	100%	Throughout 2024 there has been notably increased use of the community transport service, which has included the uptake of all day outings and community excursions. Council submitted a grant application to the Commonwealth Government in Q4 2023-24 to apply for Commonwealth Home Supply Program funding in support of this service. The outcome of the grant application will be known in Q2 2024-25.	

Council Plan initiative closed

On rare occasions, Council may decide to close an incomplete Council Plan initiative. This may be due to factors beyond Council’s control or because priorities have shifted in the years since the adoption of the Council Plan. Closing an initiative means that it will formally be removed from all future Council Plan Quarterly Performance Reports.

Initiative	Comments	Status Symbol
Incomplete 2022-23 initiative: Develop an Integrated Major Infrastructure Development Plan for sport, leisure and recreation.	The Major Infrastructure Review Project was identified and planned to ensure all major facilities have an asset plan and future building renewals and upgrades and are planned well in advance. This project was to allow the various teams to be reactive to work needs, but given other priority projects this has resulted in the need to close this action. Funding for improvements to sport and recreational infrastructure will continue to be prioritised and provided annually through the Capital Works budgeting process and guided by the various Masterplans and Strategies for implementation.	

(Knox City Council (2024). 'Item 8.1: Quarterly Performance Report for the Quarter Ended 31 March 2024'. Minutes of Meeting of Council 27 May 2024, p. 19. [knox.vic.gov.au/sites/default/files/2024-06/2024-05-27 - Minutes and Agenda - Meeting of Council.pdf](https://www.knox.vic.gov.au/sites/default/files/2024-06/2024-05-27_-_Minutes_and_Agenda_-_Meeting_of_Council.pdf))

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	2023-24 Result	Comment
More social and rental housing that is affordable to low-income households in Knox.	The proportion of need that can be met with existing local social housing and affordable private rentals.	5-yearly	77% (2020)	77% (2021)	Data not available	Data not available	The Minimum Supply of Social Housing methodology is reviewed periodically in line with the availability of Census and Population and Household forecasts. The 2021 figure remains the most recent available.
A reduction in the median household incomes needed to purchase a typical house.	The average number of household incomes needed to purchase a typical house.	5-yearly	8.9 (2016)	9.7 (2021)	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be conducted in August 2026.
Increased public transport usage.	Percentage of weekday trips made by public transport.	2-yearly	6.54% (2018)	6.41% (2020)	Data not available	Data not available	This measure relies on data from the Victorian Integrated Survey of Travel and Activity (VISTA) conducted every two years. Data from the 2022 survey will not be available until late 2024.
More one- and two-bedroom dwellings approved for construction in Knox.	The number of one- and two-bedroom dwellings approved for construction in Knox.	Annual	240 (2020-21)	Data not available	174	52	There were 52 dwellings approved for construction in 2023-24. This is significantly fewer than in previous years and reflects difficult economic conditions, including a lower number of dwelling approvals overall.
An increase in the number of cyclists recorded on a typical day at a typical site on Knox's shared path networks.	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)	1,251 (March 2023)	1,300	These are consistent with the 2023 results, with a slight increase in the number of riders counted.
Improved community satisfaction with recreation facilities.	Community satisfaction score for recreation facilities.	Annual	74 (2021)	73 (2022)	70 (2023)	80 (2024)	The 2024 result is measurably and significantly higher than the result recorded in 2023. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	2023-24 Result	Comment
Improved community satisfaction with arts centres and libraries.	Community satisfaction score for arts centres and libraries.	Annual	72 (2021)	70 (2022)	70 (2023)	Arts Centres: 80 (2024)	Arts centres and libraries were measured separately in Knox City Council's 2024 Community Satisfaction Survey. Arts centres recorded a satisfaction level of 80. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
						Libraries: 85 (2024)	Arts centres and libraries were measured separately in Knox City Council's 2024 Community Satisfaction Survey. Libraries recorded a satisfaction level of 85. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with appearance of public areas.	Community satisfaction score for appearance of public areas.	Annual	72 (2021)	69 (2022)	63 (2023)	75 (2024)	The 2024 result is measurably higher than the long-term average satisfaction since 2017 of 69. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with sealed local roads.	Community satisfaction score for sealed local roads.	Annual	70 (2021)	68 (2022)	55 (2023)	67 (2024)	The 2024 result is significantly higher than the unusually low 2023 result. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with planning for population growth.	Community satisfaction score for planning for population growth.	Annual	55 (2021)	56 (2022)	Data not available	70 (2024)	The 2024 result represents a significant improvement on previous years. No statistically significant variation in the result was observed across the municipality. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.

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.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Roads					
Satisfaction of use Sealed local road requests [Number of sealed local road requests/Kilometres of sealed local roads] x100	40.71	48.51	58.30	46.41	2023-24 saw a marked drop in three request types: pothole repair/minor patching, edge repair, and minor surface treatment. This is attributable to a reduction in rainfall over the financial year. The more rain that falls, the higher the number of pothole/minor patching, edge repair, and, to a lesser extent, surface treatment requests.
Condition Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council/ Kilometres of sealed locals roads] x100	93.92%	93.89%	95.28%	91.18%	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.
Service Cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction/ Square metres of sealed local roads reconstructed]	\$101.29	\$84.39	\$183.11	\$152.30	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.
Cost of sealed local road resealing [Direct cost of sealed local road resealing/ Square metres of sealed local roads resealed]	\$25.40	\$32.53	\$26.50	\$31.41	Road resealing is completed by contractors to Council. A significant number of roads are resealed in any given year to meet Council's service standard 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.
Roads Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	70	68	55	67	The 2024 result is significantly higher than the unusually low 2023 result, but is in line with historical figures. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Statutory Planning					
Timeliness	28	50	49	49	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.
Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]					
Service Standard	82.04%	70.73%	71.12%	77.55%	77.5% of decisions made within the statutory timeframes is an improvement on the previous year's result.
Planning applications decided within required timeframes [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					
Service Cost	\$1,685.93	\$1,607.91	\$1,844.44	\$2,772.89	The cost of processing a planning application has increased compared with previous years as a result of a decrease in applications received, an increase in staff costs and a significant VCAT appeal.
Cost of statutory planning service [Direct cost of statutory planning service/Number of planning applications received]					
Decision-making	47.06%	62.50%	16.67%	50.00%	There were 20 appeals with decisions made by VCAT in the 2023-24 year, not including 8 appeals that were settled by consent or withdrawn. Of the 20 appeals, 10 were not set aside. This is a material improvement on the unusually low 2022-23 result.
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					

Services

The services funded in the 2023-24 Budget.

Service	Description	Net cost of providing this service in 2023-24	
		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.		1,227
			1,067
			160
Building	The Building service provides building assessment and regulatory services in accordance with the Building Act 1993 and other relevant legislation. It issues Building Permits, performs building inspections, responds to complaints with inspections, and performs swimming pool inspections.		314
			872
			(558)
Community Planning	The Community Planning service undertakes the community infrastructure needs analysis program for suburbs in Knox to support future planning. The service also supports planning and advocacy for social housing and manages tenancy agreements for Council owned facilities.		453
			393
			60
Facilities	The Facilities service constructs, upgrades and maintains a majority of Council buildings infrastructure, and undertakes services such as graffiti management, cleaning and security. It also provides internal architectural advice and building management services on land where Council has an interest.		3,655
			3,934
			(279)
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.		362
			521
			(159)
Open Space & Landscape Design	The Open Space & Landscape Design service plans, designs, and delivers a range of public passive open spaces areas including streetscapes and play spaces and develops strategic plans, masterplans and policies, and provides landscape architectural design expertise for other areas of Council.		13,675
			13,872
			(197)
Operations	The Operations service is responsible for maintenance, renewal and upgrading of footpaths, roads, active and passive open space infrastructure assets, road signage, drainage pits and the delivery of street sweeping. The service provides well-maintained infrastructure assets that meet present day and future needs of our community.		3,116
			2,591
			525

Service	Description	Net cost of providing this service in 2023-24	
		Budget	Actual
		Variance	
		(\$'000)	
Planning	The Planning service provides statutory planning assessments, enforcement and regulatory services under the Planning and Environment Act and related Acts and Regulations.	2,192	2,462
			(270)
Social Policy and Projects	The Social Policy and Projects service develops evidence based policies and strategies that ensure Council's response to social issues reflect community priorities, contemporary best practice and directs activity and resources to where they are most needed. Key tasks include advocacy, research, strategic planning, analysis and community consultation.	164	108
			56
Strategic Land Use Planning	The Strategic Land Use Planning service undertakes research to inform planning policies and decisions, 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.	1,009	836
			173
Traffic and Transport	The Traffic and Transport service provides local traffic management advice for Knox's on roads, footpaths, and shared paths. It advocates for a broad range of transport choices for our community to enhance and promote the sustainable transport network and to improve the whole transport network within Knox.	3,627	3,727
			(100)

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:



- The Biodiversity Resilience Strategy 2024-2034 was endorsed by Council.
- Our road renewal program for 2023-24 was completed, with 90% of projects delivered with products that contain recycled asphalt, plastic and glass.





What we achieved in 2023-24

Progress of our initiatives identified in Year 3 of the Council Plan 2021-2025.


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

Initiative	Progress	Comments	Status Symbol
Implement Knox's Biodiversity Resilience Plan. Commence implementation of the Biodiversity Action Plan. ♦	100%	The Biodiversity Resilience Strategy 2024-2034 was endorsed by Council in January 2024. A 4-year action plan has been mapped out and commencement has been initiated.	
Develop a Domestic Wastewater Management Plan for Knox.	40%	The State Government has finally released updated guidance to Councils and there is now an official requirement for the Wastewater Management Plan to be completed (Victoria Government Gazette - No. S 226 Tuesday 7 May 2024 from the Environmental Protection Act 2017). With this impediment now removed, a program of audits of all wastewater systems has commenced. Properties are now mapped on Council's Geospatial Information System (GIS), inspections of septic systems are progressively being completed, and desktop audits are being finalised to clean up records, remove duplicates, and finalise any incomplete information. After the audits are completed, a draft Domestic Wastewater Management plan will be developed.	

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 Year 3 actions of the Climate Response Plan. ♦ (Major Initiative 2023-24)</p>	100%	<p>Year 3 actions from the Climate Response Plan completed in Q4 2023-24 include: promoting Round 2 of the Business Power Purchase Agreement program through the Business Renewables Buying Group; installation of two additional Electric Vehicle (EV) charging stations with Jolt Charge in Wantirna South and Mountain Gate; signing a Power Purchase Agreement for all of Council's Buildings to be 100% renewable by 2030; completing a Heat Vulnerability Map for a high-priority precinct in Boronia to understand how to take account of climate risks when planning infrastructure improvement works such as footpath renewal or street-tree planting programs; completing a corporate and community EV car-share feasibility study; and the installation of innovative light-weight flexible solar panels at Rowville Community Workshop (Men's Shed).</p>	
<p>Trial new and recycled materials in the construction of shared paths and as part of Council's road renewal program.</p> <p>Continue Council's road renewal program to achieve at least 70% recycled content in asphalt. ♦</p>	100%	<p>Council's road renewal program for 2023-24 has been successfully completed with 90% of projects delivered utilising asphalt products that contain recycled asphalt, plastic, and glass. A highly successful trial also occurred with recycling drainage pit waste, filtering sand and crushed rock for re-use into concrete for footpath projects. Approximately 70% of this concrete is made up of re-claimed drainage waste material. The success achieved with the trial footpath project was extended to a new shared path project along Napoleon Road, delivered in Q4 2023-24. Other recycling initiatives include using crushed concrete in place of crushed rock as bedding material for footpath projects, trialing asphalt for shared path projects that contains recycled asphalt, plastic, and glass, and encouraging Council's local suppliers to further explore and develop recycling initiatives that Council can trial in maintenance and infrastructure works.</p>	

Lead by example and encourage our community to reduce waste.

Initiative	Progress	Comments	Status Symbol
<p>Secure long-term solutions for the treatment and disposal of residual waste streams.</p> <p>Secure a development partner agreement through the Advanced Waste Processing tender phase and participate in the Design Development phase.</p>	100%	<p>The procurement process for entering into a contract to supply waste to an Energy from Waste plant has been completed. The Special Purpose Vehicle (SPV) Board has made a recommendation, which is now being considered by the nine councils that form the SPV.</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	2023-24 Result	Comment
More houses within 400m of open space.	The percentage of Knox homes within 400m of a public open space of any size.	2-yearly	69% (2018)	76.9% (2021)	Data not available	Data not available	This data is updated every two years by the Australian Urban Observatory, with 2023 data due in late 2024. Note: The Australian Urban Observatory has reduced the 2021 figure from 81.7% to 76.9% after correcting a problem identified with the data.
An increase in tree canopy coverage.	Percentage of Knox's total area under tree canopy cover.	2-yearly	18% (2018)	Data not available	Data not available	Data not available	The 2018 results for tree canopy cover in Knox remain the most accurate data available to Council.
A reduction in greenhouse gas emissions.	Tonnes of greenhouse gas emissions generated per capita in total (waste, transport, gas, and electricity).	Annual (September)	15 (2017)	14.5 (2020-21)	Data not available	Data not available	Note: Additional data and data analysis updates have been applied to the 2020-21 result, which has been amended accordingly. Updates include the addition of Industrial Processes and Product Use (IPPU) as an emissions source and calculation of fugitive emissions (losses, leaks and other releases of gases such as methane and carbon dioxide into the atmosphere that are associated with industries producing natural gas, oil and coal).
An increase in renewable energy usage.	Renewable energy as a percentage of total electricity consumption.	Annual	7.3% (2017)	56% (2021)	47%	48%	The proportion of renewable energy used by Council in 2023-24 has seen a slight increase over 2022-23. It should be noted that the reduction from 2021-22 to 2022-23 was as a result of the introduction of 500 new LED streetlights in Boronia, resulting in a lower amount of energy being required for streetlights, with all streetlights being powered by renewable energy through a Power Purchase Agreement (PPA).

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	2023-24 Result	Comment
A reduction in Council's corporate greenhouse gas emissions.	Council's corporate greenhouse gas emissions.	Annual (September)	9,733 (2020-21)	8,759 (2021-22)	8,671 (2022-23)	8,163	Council's corporate Greenhouse emissions have seen a 5.8% decrease in overall emissions compared to the previous year with the largest reduction being seen in the emissions from the use of electricity. Note: The 2021-22 and 2022-23 emissions data has been revised and amended with the availability of more accurate data.
An increase in Council's corporate renewable energy usage.	Total Installed capacity of Solar on Council facilities.	Annual	662kW (2020-21)	816kW	916kW	1,108kW	Nearly 200kW of Solar and 82kWh of Battery were added to a further five buildings in Knox. Knox now has a total of 1,100 kW of Solar across 50 buildings (one building with solar panelling was demolished in 2023-24).
A higher annual net gain of trees in Knox.	A higher annual net gain of trees in Knox.	Annual	1,249 (2020-21)	1,420	1,611	1,381	In 2023-24 there were 2,248 trees planted and 867 trees removed, resulting in a net gain of 1,381 trees planted across the municipality.
Improved community satisfaction with waste management.	Community satisfaction score for waste management.	Annual	75 (2021)	76 (2022)	69 (2023)	83 (2024)	The very strong 2024 result indicates that most in the community are very satisfied with Council's management of waste and that the decline recorded in 2023 has been reversed. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with environmental sustainability.	Community satisfaction score for environmental sustainability.	Annual	65 (2021)	65 (2022)	62 (2023)	71 (2024)	Satisfaction with the performance of Council in meeting its responsibilities towards the environment increased measurably and significantly in 2024. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
An increase in kerbside collection waste diverted from landfill.	Percentage of kerbside collection waste diverted from landfill.	Half-yearly	52.10% (2020-21)	51.60%	53.12%	73.76%	The introduction of the Food and Garden Organics (FOGO) service and the alteration of bin collection frequencies has resulted in an excellent result for Knox in waste diversion. Approximately 1,000 tonnes per month of previously landfilled waste is now being composted via the FOGO service, thanks to the responsiveness and adaptability displayed by the Knox community in using the new service.

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.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Waste Collection					
Service Standard	7.70	8.22	1.80	0.38	Missed collections per 10,000 has reduced from 2022-23 levels as Council is now reporting only 'confirmed' missed collections (contractor at fault) not the total number of requests made by customers (reported). Missed collection requests are confirmed via cross checking with the contractors onboard cameras and GPS as to whether the bin was legitimately missed (contractor at fault) or unable to be collected for some reason – for example not presented for collection by the resident. This measure more accurately represents the performance of Council's service and will be used going forward. (Note that total customer reports of missed bins did spike during the transition to the fortnightly frequency, but this did not translate to an increase in confirmed contractor-at-fault misses).
Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed/ Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
Service Cost	\$112.92	\$110.46	\$124.06	\$80.09	The frequency of rubbish collection changed to fortnightly in 2023-24, halving the number of bin lifts for the year.
Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]					
Service Cost	\$72.79	\$71.59	\$66.41	\$65.13	Recycling costs remained stable over the 2023-24 financial year.
Cost of kerbside recyclables bin collection service [Direct cost of kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]					
Waste Diversion	52.10%	51.60%	53.12%	72.87%	The introduction of the Food and Garden Organics (FOGO) service and the reduction of rubbish collection frequency has significantly increased diversion rates.
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					

Services

The services funded in the 2023-24 Budget.

Service	Description	Net cost of providing this service in 2023-24	
		Budget	Actual
		Variance	
		(\$'000)	
Biodiversity	The Biodiversity service works to conserve, enhance and celebrate our local biodiversity by providing bushland management to over 100 Council bushland reserves and over 120 sites of biological significance. This service develops strategic plans and policies and 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.	1,445	1,590
Integrated Water Management	The Integrated Water Management service provides technical and strategic advice to developers and residents. It works to sustainably manage stormwater both derived within Knox and that which flows through the Municipality from the surrounding region.	2,370	2,507
Sustainable Futures	The Sustainable Futures service undertakes environmental planning, community engagement, policy development, research into new approaches and project implementation focused on climate change mitigation and adaptation. It provides a range of capital works and behaviour change programs that focus on supporting Council and our community to move towards sustainability and achieve our net zero emissions targets.	1,031	937
Waste Management	The Waste Management service provides waste collection, disposal services and education and awareness of waste with the aim of minimising waste in our community.	25,481	22,353
			3,128



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:




- In August 2023, we celebrated the launch of our first Reconciliation Action Plan 2023-2025.
- The new Knox Library was opened, incorporating The Youth Hive, which is a dedicated area for young people.
- The Knox Dementia Friendly Action Plan was adopted in July 2023 and was implemented throughout the year.
- A number of community events, webinars, workshops and training sessions were delivered during 2023-24 to build volunteer capacity.






What we achieved in 2023-24


Progress of our initiatives identified in Year 3 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>Prioritise mental health and wellbeing initiatives by focusing on community partnerships and collective impact.</p> <p>Explore the impact of gender on mental health, and deliver Mental Health Month activities in October 2023. ♦</p>	100%	<p>A summit was held on 16 May 2024, 'When Life Throws You Curve Balls', for community leaders to help build community resilience and positive mental health. The keynote speaker was Peter Miller, Professor of Violence Prevention and Addiction Studies at Deakin University, whose presentation on trauma was very well received by attendees. A facilitated capacity-building session was delivered by the Jesuit Social Services on ground-breaking research into attitudes to manhood and behaviours. The summit concluded with a community leaders' panel discussion of how they have navigated tough times. The Health Masculinities workshops for men in the Knox community have been postponed to later in the year due to low numbers. The focus of the workshops will be changed to engage a broader audience.</p>	
<p>Progress implementation of the Children, Youth and Seniors Plan.</p> <p>Implement the Year 3 actions of the Child, Youth and Seniors Plan. ♦</p>	100%	<p>Year 3 actions have been implemented in support of this plan. The Youth Hive has seen strong activation and utilisation since opening in March 2024. The implementation of school-holiday programming, providing opportunity for connection and development during the break from school, has been well accepted by Knox young people. The most significant event delivered for Knox Seniors was 'Find Your Joy - Resize, Repurpose, Reimagine'. Held at Fairpark Reserve Community Space, this well-attended day of activities provided interactive exhibits, informative presentations, and workshops. A series of other programs and activities to engage Seniors was promoted in Q4 2023-24 through the Autumn and Winter Zest4Life programs, focusing on residents over 55 years old.</p>	
<p>Develop and implement an Active Participation Plan - Beyond Structured Sport</p> <p>Complete the development of the Active Participation Plan - Beyond Structured Sport. ♦</p>	100%	<p>The development of this plan is on track. The Draft Document is out for feedback (due to close on 15 July 2024). Once feedback is received the document will be finalised and presented to Council for adoption in Q1 2024-25.</p>	



Initiative	Progress	Comments	Status Symbol
<p>Review the Sports Club Development program and usage of Council resources to support club sustainability.</p> <p>Deliver the Club Development Program for 2024 and explore additional opportunities for partnerships in the delivery of this program. ♦</p>	100%	2023-24 saw a number of Club Development Initiatives delivered to Knox's Sporting Clubs. This included a female participation series of two workshops, a 16 days of activism event, child-safe training, club say no to family violence, champions of change, and other events delivered in partnership with various Council departments. A strong emphasis was placed on sharing relevant information through fortnightly e-newsletters to clubs. The Club Development Program continues to play a key role in building the capacity of local clubs to be inclusive of all members of the Knox community.	
<p>Support the creation of new physical activity based programs and community infrastructure across the municipality.</p> <p>Explore and roll out additional programs across Knox's Indoor Leisure Centres. ♦</p>	100%	Utilisation of the Indoor Leisure Centre's continued to grow steadily during Q4 of 2023-24, predominantly through community hire of the Leisure Centre's. Notable increases included the expanded daytime School training and tournament use of Knox Regional Netball Centre (KRNC) as well the consolidation and continuation of the recently created Boys Netball Competition also at KRNC.	
<p>Develop and implement programs to enable older and vulnerable residents to access technology.</p> <p>Continue to support the Knox Digital Connection Stakeholder Group (comprising Bridges Connecting Communities, Community Houses and Your Library, EACH Community Health Services, Services Australia and Swinburne University). ♦</p>	100%	The Knox Digital Connection Stakeholder Group continues to oversee program delivery in support of older residents learning about technology. In Q4 2023-24 this included events hosted across the Your Library network and Knox University of the Third Age (U3A), as well as a scam-prevention session coordinated by Bridges Connecting Communities in collaboration with the National Anti-Scam Centre in April 2024.	

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 and awareness raising activities including a project for 16 Days of Activism against Gender-Based Violence, and deliver training for frontline Council staff and/or community members. ♦</p>	100%	A range of community events and workshops were delivered during Q4 2023-24, including two webinars: 'Ask, Listen, Believe', with guest speaker Jess Hill for 'Are You Safe at Home? Day' (188 attendees), and an affirmative consent webinar, with guest speaker Chanel Contos (105 attendees). 25 people from sporting clubs attended a workshop in May on 'Clubs Say No to Family Violence'. World Elder Abuse Awareness Day was recognised in June, with 100 people attending the 'Line Up for Line Dancing' event, featuring a guest speaker and information stalls.	

Initiative	Progress	Comments	Status Symbol
<p>Embed the state government's Child Information Sharing Scheme (CISS) to support the safety and wellbeing of children.</p> <p>Implement Child Link for Maternal and Child Health Nurses and plan for the implementation of Child Link for Early Childhood Education and Care Staff (dependant on access being made available from the Department of Education). ♦</p>	100%	<p>All Maternal and Child Health Nurses and Early Childhood Teachers have completed the training and have access to Child Link. The instrument of delegations has been updated to include Early Childhood Teachers.</p>	
<p>Develop and implement Knox Council's Disability Action Plan incorporated within the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-27.</p> <p>Implement the Year 2 Disability Action Plan actions within the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-2027.</p>	100%	<p>Year 2 actions implemented. 15 professional development sessions were delivered, increasing the confidence and skills of early-years staff working with children with a disability. Attendance ranged from 22 (in person) to 124 (webinar) per session. Weekly carer exercise classes were delivered at Knox Leisureworks, providing carers with exercise and social connections. Two-monthly carer walks have been well attended throughout the year, providing an opportunity for carers to connect and learn more about services in Knox. Eight carer webinars and information sessions were delivered. Topics included: school refusal, carer boundaries, understanding autism, and carer payments and subsidies. Attendance ranged from 30 to 80 people per session. Council hosted a 'Carers Mingle' event in partnership with Carers Victoria to acknowledge and celebrate the work of unpaid carers. Disability access and inclusion training was delivered to Knox Council staff. Council coordinated the quarterly Knox Disability Partnership Network, building the capacity of service providers and addressing disability barriers. Access Key accessibility guides for Knox venues and events were updated and promoted to support access and inclusion. The Accessing Knox newsletter was distributed regularly, providing relevant disability information to the Knox community</p>	


Initiative	Progress	Comments	Status Symbol
<p>Develop and implement the Dementia Friendly Action Plan. Present the Knox Dementia Friendly Action Plan to Council for consideration, implement the plan following its adoption, and continue to support the Knox Dementia Advisory Group. ♦</p>	100%	<p>Implementation of the Dementia Friendly Action Plan continued with some key events delivered during the quarter. These included an information session, 'Healthy Brains', with Dr Cassandra Szoeka, a consultant neurologist and multi-award-winning clinical researcher, explaining how the brain changes with age and ways to maximise brain health. Two well-attended events were delivered for 'Dancing for Health' in April and June, inviting participants with dementia (and without) to attend. In partnership with Council, Knox Community Baptist Church delivered an event, 'Music Takes Me Back', providing an opportunity to enjoy music from the past and the powerful effect of music on positive ageing and brain health.</p>	
<p>Work and partner with the multicultural community and key services to support our diverse communities.</p> <p>Implement visual multilingual installations to acknowledge Council's Refugee Welcome Zone and signatory to the 'Racism, It Stops With Me' campaign, develop guidelines and protocols informed by culturally and linguistically diverse communities for the provision of Council information, and provide four training sessions for Council staff to develop skills for effective communication with culturally diverse communities. ♦</p>	100%	<p>During the reporting period, Council has progressed work with culturally diverse communities in Knox, to feel included and respected. In October 2023, Council collaborated with Victoria Police and the Victorian Equal Opportunity and Human Rights Commission to facilitate community education sessions on how to report racism to relevant authorities. The sessions were well attended, with over 50 community members from culturally diverse communities. November 2023 saw the roll-out over 5 weeks of our 'Growing Your Community Group' training program to support multicultural community leaders to build their knowledge and skills in governance and grant writing. In February 2024 two workshops were run for staff, focused on increasing knowledge and skills for developing multilingual written material and using interpreters. In March 2024, Council hosted a free, one-day event to celebrate the important contributions many multicultural communities from refugee and migrant backgrounds bring to Knox for Cultural Diversity Week. Over 400 community members enjoyed an afternoon of music, performances, food, activities, and First Nations crafts. In June a communicating with multicultural communities training workshop was held for staff in relation to interpreting and translation services.</p>	
<p>Implement Council's adopted Gender Equality Action Plan. Deliver Year 2 of the Gender Equality Action Plan, ensuring Council meets its obligations under the Gender Equality Act 2020. ♦</p>	100%	<p>All Year-2 actions of the Gender Equality Action Plan have been completed, including submission of the 2-year progress report to the Gender Equality Commission.</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>Develop and deliver programs to address ageism, including a pilot of intergenerational activities at Knox Early Years Services, an Ageism Awareness Exhibition at Millers Homestead, and the development of a resource kit in collaboration with Swinburne University. ♦</p>	100%	<p>Meeting with our Knox Community to learn more about their interest in developing sustainable Intergenerational Programs was a key focus in Q4 2023-24. A variety of opportunities to meet and share this information was provided to the community, including: a pop-up event to acknowledge Global Intergenerational Week at the Knox Library in April, information sharing at the Knox Primary and Secondary Wellbeing Network Meetings and a 'Find Your Joy' event in May, as well as a presentation to the Knox Disability Advisory Group in June. Strong interest from and partnership opportunities with various kindergartens, primary schools, and secondary schools within the Knox municipality continue to grow. Swinburne University has confirmed launch of the resource kit to support improving community approaches to intergenerational social connection for mid-July 2024. Council looks forward to sharing this information with the broader community in the new financial year. The Basin Community House has expressed interest in exhibiting the 'Voices of Over 55s - Challenging Ageist Stereotypes' photography exhibition in the coming months. This exhibition will be supported and complemented by a number of presentations to the community, further raising awareness of ageism.</p>	
<p>Develop and deliver a range of evidence-based community training initiatives to build volunteer capacity.</p> <p>Undertake a review of Council's Community Training Calendar to identify emerging and future needs, and provide a range of workshops and activities that support community groups, clubs, not-for-profit organisations and volunteers in Knox. ♦</p>	100%	<p>Four community training sessions were delivered in Q4 2023-24, with a total of 74 participants. Topics included governance, succession planning, child-safe standards, and building Aboriginal cultural competency.</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>Implement visual Acknowledgement to Country installations (with consideration for interpretive signage, design/art elements, murals, Yarning Circles, language, and Cultural Gardens in Council's parks, open spaces and reserves), develop statements that outline Council's role in challenging racism and promoting inclusion that support, empower and protect First Nations people and Country in Knox, and deliver four cultural education sessions for the wider community. ♦ (Major Initiative 2023-24)</p>	100%	<p>Council has taken meaningful action to advance and champion reconciliation and truth-telling in Knox. In August 2023 Council celebrated the launch of our first Reconciliation Action Plan 2023-2025. A key achievement was the installation of Indigenous art in the Civic Centre foyer to celebrate local artists. In October 2023 Council's First Nations Lead supported restorative conversations with the First Nations community, led by Uncle Kutcha Edwards. In November 2023 Council hosted a Cultural Safety and Aboriginal Employment Forum for the Eastern Region group of councils to assist in improving approaches to First Nations employment and cultural safety. In March 2024 First Nations activities and experiences contributed to the success of the Knox Festival. In May 2024 over 150 people attended the Sorry Day Ceremony held at the Civic Centre. Council's First Nations Lead held five cultural education events for the wider community during the reporting period, attended by 40 people, to learn about caring for country, history, and culture. Council's Community Development Fund provided support for a Koorie Basketball Academy clinic for 80 First Nations young people in Knox. Council has incorporated First Nations Cultural Sessions into Citizenship Ceremonies. First Nations work has also focused on providing advice for Open Space Projects and heritage protection.</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 final draft Community Resilience Plan in a format that will allow broader community consultation.</p>	40%	<p>Delays in the delivery of the plan have been experienced due to the changeover of key personnel in the Emergency Management service. A best practice review is still in progress and further collaboration to occur with the Community Wellbeing team. A stand-alone document is expected to be developed by the end of Q2 2024-25.</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	2023-24 Result	Comment
A reduction in the number of adults who report high or very high psychological distress.	Percentage of adults who suffer from high psychological distress.	3-yearly	18.25% (2017)	27.50% (2020)	Data not available	Data not available	This measure relies on the Victorian Population Health Survey (Local Government data collected every three years). Data from the 2023 survey has not yet been released to Council.
More residents who report their health as good, very good, or excellent.	Percentage of Knox adults who rate their health as 'very good' or 'excellent'.	3-yearly	40.50% (2017)	41.10% (2020)	Data not available	Data not available	This measure relies on the Victorian Population Health Survey (Local Government data collected every three years). Data from the 2023 survey has not yet been released to Council. Note: the data for 2017 and 2020 has been updated and rounded to two decimal points for consistency.
An increase in the level of agreement that multiculturalism makes life better.	Percentage of adults that definitely agree that multiculturalism makes life their area better.	3-yearly	48.57% (2017)	59.20% (2020)	Data not available	Data not available	This measure relies on the Victorian Population Health Survey (Local Government data collected every three years). Data from the 2023 survey has not yet been released to Council. Note: the 2020 data has been updated and rounded to two decimal points for consistency.
Improved perceptions of safety.	Percentage of adults that 'definitely' feel safe at night.	3-yearly	52.20% (2017)	Data not available	Data not available	Data not available	This measure relies on the Victorian Population Health Survey (Local Government data collected every three years). Data from the 2023 survey has not yet been released to Council. This measure is one of several that was not included in the 2020 survey to allow for COVID-19-related data collection. This has resulted in 2017 data being the most recent available.
An increase in the number of adults who feel a sense of belonging.	Percentage of adults that 'definitely' feel valued by society.	3-yearly	41.50% (2017)	46.20% (2020)	Data not available	Data not available	This measure relies on the Victorian Population Health Survey (Local Government data collected every three years). Data from the 2023 survey has not yet been released to Council.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	2023-24 Result	Comment
More adults in Knox who volunteer.	Percentage of adults who definitely or sometimes help out a local group by volunteering.	3-yearly	35.10% (2017)	Data not available	Data not available	Data not available	This measure relies on the Victorian Population Health Survey (Local Government data collected every three years). Data from the 2023 survey has not yet been released to Council. This measure is one of several that was not included in the 2020 survey to allow for COVID-19-related data collection. This has resulted in 2017 data being the most recent available.
More infants and children in the Knox region immunised at Council run immunisation sessions.	Number of children immunised at a Council run immunisation session.	Annual	5,550 (2020-21)	4,002	6,885	4,519	The number for 2023-24 is lower than last year because the 2022-23 result included two years of school vaccinations (they were delayed in 2022). We now have a new booking, encountering, and reporting system and are looking to grow the service. Two schools have delayed in 2023-24 and will be in next year's reporting numbers.
Increased participation in key ages and stages Maternal and Child Health visits.	Percentage of children participating in the key ages and stages MCH visit.	Half-yearly	96.33% (2020-21)	99.05%	95.44%	100.48%	Participation in the 4-week Key Age and Stage visit has increased in comparison with previous reporting periods. Council has focused on re-engagement of families with younger infants if an appointment is missed. Note: a result of over 100% occurs when we have additional infants transfer into our municipality before a first home visit, and/or the birth notice was initially sent to the incorrect LGA.
Improved satisfaction with cultural activities.	Community satisfaction score for community and cultural.	Annual	65 (2021)	63 (2022)	65 (2023)	78 (2024)	The 2024 result was significantly higher than the 2023 result and measurably and significantly higher than the long-term average satisfaction since 2017 of 68. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	2023-24 Result	Comment
An increase in the number of opportunities and avenues to include First Nations' culture within Knox.	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-Jun 2022)	43	45	Partnership opportunities undertaken included: Knox Festival activities, Move Your Way activity, Koorie Academy Basketball Clinics, NAIDOC activities, Reconciliation Action Plan consultations and launch, Grants Consultations, Mullum Mullum Indigenous Gathering Place (MMIGP) Gala, Traditional Owner formal consultations, Koorie Heritage Trust Education, Cultural Diversity Week activities, and Sorry Day/Reconciliation Week activities.
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	31,138	32,430	During the COVID-19 pandemic, when the baseline was established, the demand for services was greater, probably due to the restrictions of the time. The 2023-24 result demonstrates a small increase of service provision, with close alignment to the past two financial years' results.
More clients and community members supported through Council's Community Access and Support (CAS) programs.	Number of clients and community members who have participated in CAS programs.	Annual	4,348 (2020-21)	4,656	11,407	11,409	Service levels have been maintained during 2023-24.
	Number of teams using Council facilities.	Annual	1,157 (2020-21)	2,018	2,457	2,567	The increase is likely to be due to a focus on accurate tracking and pursuing of clubs to start or continue to include female teams and a focus on building female involvement.
Greater sports participation rates.	Number of participants by age and gender.	Annual	Male - 12,310 Female - 3,745 Junior - 9,248 Senior - 6,807 (2020-21)	Male - 12,450 Female - 3,558 Junior - 9,142 Senior - 6,866	Male - 13,364 Female - 3,819 Junior - 9,639 Senior - 7,544	Male - 11,330 Female - 3,449 Junior - 8,993 Senior - 5,840	This data derives from outdoor leisure clubs, as well as from competitions and social opportunities across Council facilities and reserves. Council officers are constantly engaging with clubs to obtain more accurate data. This is likely to be the primary reason for the decrease in numbers compared with last year.

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.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Aquatic Facilities					
Service standard	1	2	2	2	Two health inspections of Knox Leisureworks were conducted in 2023-24.
Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities/ Number of Council aquatic facilities]					
Utilisation	0.85	1.11	2.03	2.09	Knox Leisureworks received 177,209 visitations during the first six months of 2024 and 337,582 in total over the 2023-24 financial year.
Utilisation of aquatic facilities [Number of visits to aquatic facilities/Municipal population]					
Service Cost	\$3.65	\$0.83	\$1.55	\$0.07	Expenses for the service included internal maintenance, gardening and utilities costs, and leisure maintenance costs. The decrease in the cost of aquatic facilities for 2023-24 was due to the reintroduction of income payments from our external contractor which had previously been paused in 2022-23. This resulted in an increase in income in 2023-24 compared to 2022-23.
Cost of aquatic facilities [Direct cost of aquatic facilities less income received/Number of visits to aquatic facilities]					
Animal Management					
Timeliness	3.93	3.13	3.06	4.35	All animal management requests are triaged based on risk and are actioned in a timely manner. Council prioritises all dogs at large, animal collections, attacks and animal cruelty requests, acting on them immediately. The increase in the time taken to action requests in 2023-24 was due to staff shortages which were experienced throughout the year.
Time taken to action animal requests [Number of days between receipt and first response action for all animal management requests/ Number of animal management requests]					

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Service Standard Animals reclaimed [Number of animals reclaimed/Number animals collected] x100	59.43%	50.54%	47.48%	41.22%	Council endeavors to reunite registered dogs and cats with their owners. The number fluctuates from one year to the next according to the number of calls to Council from residents who have found an animal and the particular set of circumstances that has resulted in Council impounding an animal. The 2023-24 figure of animals collected also includes 41 animals where the final outcome is currently unknown (i.e. the animals are still being processed by Council's pound). 2023-24 saw Council deal with an exceptionally high number of surrenders relating to semi-owned cat populations (stray cats being fed and accommodated), reducing the overall percentage of animals reclaimed.
Service Standard Animal rehomed [Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100	23.40%	34.60%	36.43%	64.04%	Local Government Victoria amended this measure in 2023-24. The denominator for 2023-24 has been updated to remove animals that have been reclaimed from the calculation.
Service Cost Cost of animal management service per population [Direct cost of animal management service/ Population]	\$5.03	\$6.14	\$8.08	\$8.10	Costs have remained stable with no significant fluctuation.
Health and safety Animal management prosecutions [Number of successful animal management prosecutions/Number of animal management prosecutions] x100	100.00%	95.45%	91.67%	100%	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. In 2023-24 we prosecuted 19 matters, all with successful outcomes.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Food Safety					
Timeliness	1.98	1.48	1.97	2.48	The majority of complaints were responded to in 1.7 days with a very small number with longer response times. This has highlighted a specific training opportunity within the team in customer service response times.
Time taken to action food complaints [Number of days between receipt and first response action for all food complaints/Number of food complaints]					
Service standard	103.05%	102.05%	101.11%	97.91%	A number of premises opened in December 2023 and safety assessments were unable to be conducted prior to the end of the 2023 calendar year.
Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984/Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100					
Health and safety	N/A	N/A	N/A	111.96%	Extra samples were obtained in response to food premises, outbreak, biological and chemical complaints regarding food.
Food safety samples [Number of food samples obtained/Required number of food samples] x 100					
Service cost	\$478.91	\$852.85	\$1,128.87	\$1,058.61	Costs in line with expected results. Premises numbers are continuing to fluctuate in the aftermath of the COVID-19 pandemic and increased cost of living.
Cost of food safety service [Direct cost of the food safety service/Number of food premises registered or notified in accordance with the Food Act 1984]					

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Health and safety 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	98.04%	96.71%	99.40%	100.00%	Council's health officers continue to prioritise follow-up inspections to ensure legislative compliance.
Libraries					
Resource Currency Recently purchased library collection [Number of library collection items purchased in the last 5 years/Number of library collection items] x100	80.78%	80.02%	77.00%	78.60%	The standard of the library collection has improved slightly in 2023-24.
Service Cost Cost of library service per population [Direct cost of library service/Population]	\$21.03	\$22.98	\$23.68	\$22.25	Council's operating cost of library services in 2023-24 remained relatively consistent with previous reporting periods.
Utilisation Library loans per population [Number of collection item loans/Population]	N/A	N/A	N/A	8.84	New indicator for 2023-24.
Participation Library membership [Number of registered library members/Population] x 100	N/A	N/A	N/A	28.92%	New indicator for 2023-24.
Participation Library visits per head of population [Number of library visits/Population] x 100	N/A	N/A	N/A	3.58	New indicator for 2023-24.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Maternal and Child Health (MCH)					
Service standard	100.49%	101.14%	100.98%	100.73%	A result of over 100% occurs when we have additional infants transfer into our municipality before a first home visit, and/or the birth notice was initially sent to the incorrect LGA.
Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received)/ Number of birth notifications received] x100					
Service Cost	\$82.86	\$90.44	\$90.25	\$86.44	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.
Cost of the MCH service [Cost of the MCH service/ Hours worked by MCH nurses]					
Participation	75.82%	73.72%	75.84%	77.21%	We are pleased to see an increase in participation in 2023-24, attributable to additional measures taken to ensure that those families who cannot attend their initial booked appointment are contacted and invited to attend again.
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					
Participation	85.48%	75.81%	85.71%	81.63%	We continue to focus on improving the way we engage our Aboriginal families.
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					
Maternal and Child Health (MCH) Satisfaction	96.33%	99.05%	98.70%	98.33%	Close to 100% participation at our 4-week Key Age and Stage visit encourages us to keep engaging in the positive, proactive manner we do, from the very first contact we make with our families.
Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits/Number of birth notifications received] x100					

Services

The services funded in the 2023-24 Budget.

Service	Description	Net cost of providing this service in 2023-24	
		Budget	Actual
		Variance	
		(\$'000)	
Arts & Cultural Services	The Arts and Cultural service contributes to the health and wellbeing of the community through diverse programs, projects and initiatives in arts, events, place based initiatives and cultural services. The team facilitate social and community connections through positive participation in community life.	2,516	2,456
Community Access and Support	The Community Access and Support service delivers activities, events, programs, projects and services to support youth, seniors, people with a disability, and vulnerable persons, within our community.	1,039	809
Community Partnerships	The Community Partnerships service builds the capacity of community groups in Knox through the delivery of Council's community grants programs as well as community training. The service also leads partnership approaches to community development on areas of need, including family violence and food relief services.	1,939	2,007
Emergency Management	The Emergency Management service coordinates and delivers Council's legislative and community focused responsibilities for emergency and fire management, mitigation of risk to people and property and planning for response and recovery.	517	212
Health Planning and Liveability	The Health Planning and Liveability service leads the development, delivery and review of the Municipal Health and Wellbeing Plan and the roll out of Gender Impact Assessments across Council, in accordance with Council's responsibilities in the Gender Equality Act.	238	240
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. This service has a focus on culturally diverse and First Nations communities, as well as planning and responding to issues such as alcohol harms, gambling harms, rough sleeping, perceptions of community safety and conducting community safety audits.	1,660	1,870
Inclusive Communities	The Inclusive Communities service provides support, including advice, advocacy, referrals and assistance for public housing, for eligible Knox residents aged 55 years or older who are homeless or at risk of homelessness, as well as 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.	806	909
Integrated Services and Practice	Integrated Services and Practice focuses on leadership and support of Council's Early Years Hubs, Kindergartens, Maternal & Child Health services, supported and community playgroups, Preschool Field Officers and parenting support.	1,843	1,447
Integrated Systems Quality and Operations	The Integrated Systems Quality and Operations service focuses on maximising 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.	2,380	1,909
Leisure Services	Leisure Services contributes to the health and wellbeing of the community by providing strategic advice to community organisations that offer opportunities for sport, leisure, recreation and wellbeing in our community. It also manages and operates Council's leisure centres and supports programs, projects and initiatives in sport, leisure.	1,388	1,346
			42

		Net cost of providing this service in 2023-24
		Budget
Service	Description	Actual
		Variance
		\$'000
Libraries	Knox Libraries provide resources, programs and a variety of media that supports life-long learning, builds social connections and improves access to technology. There are five library branches in Knox, as well as the reading room and other library services delivered from Miller's Homestead. The service is managed by the Eastern Regional Library Corporation, a formal partnership between Knox, Maroonah, and Yarra Ranges Councils.	4,776
		4,755
		21
Local Laws	The Local Laws service ensures compliance with Council's local laws, parking enforcement, school crossing supervision, and domestic animal management programs.	922
		1,584
		(662)
Regional Assessment Service	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.	(124)
		81
		(205)
Social Connections	The Social Connections service provides the Knox Bright Ideas Network and Zest for Life program, facilitates the provision of community transport, delivers the Commonwealth Home Support Programme (CHSP) funded Food Services, oversees the management and operation of seniors citizen centres, and delivers a range of ageism and intergenerational related activities, events and programs, across the municipality. 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.	1,083
		937
		146
Youth Services	Youth Services promotes, develops and encourages the mental, physical and social 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.	1,000
		1,018
		(18)



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 reviewed the Community Engagement Framework and developed a new Action Plan.
- We've progressed the development of our Voice of Customer program through development of new complaints procedures, progressing work to survey customers on their experience after a service has been delivered, and provided a variety of organisation-wide training initiatives.
- We delivered 33 transformational projects through our new Customer and Performance Transformation Roadmap, including the introduction of a Transformation Governance Committee to oversee the Customer and Performance portfolio of work.





What we achieved in 2023-24

Progress of our initiatives identified in Year 3 of the Council Plan 2021-2025.

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

Initiative	Progress	Comments	Status Symbol
Implement priority actions of the Community Engagement Framework and Action Plan. Review the Community Engagement Framework and develop a new Action Plan.	100%	Engagement with advisory committees and the wider community to explore the draft Policy has been undertaken, with particular emphasis on the scope of the draft Policy, Council's promise in line with the IAP2 Levels of Engagement, and the Principles of Engagement. The draft was exhibited to the community from 22 April to 20 May 2024. The 'Have Your Say' web-page was viewed by 196 people, with 25 providing feedback on suggested changes. Five people provided feedback at the inperson pop-up held in the foyer prior to a Council meeting to engage people directly interested in Council's decision-making processes. Overall, the community supported the revised Policy and the feedback received informed final adjustments to the draft Policy to reflect community expectations and consider inclusion requirements. The most notable change was the inclusion of a statement to publish a summary engagement plan to demonstrate how the Principles of Engagement will be achieved. The Policy and associated actions have been completed, with formal adoption expected at the Council Meeting of 22 July 2024.	


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

Initiative	Progress	Comments	Status Symbol
<p>Implement Our Customer Strategy and Action Plan.</p> <p>Establish a Voice of Customer program, roll out the new complaints procedure and implement the initiatives in the second year of the digital roadmap. (Major Initiative 2023-24)</p>	100%	<p>Work in Q4 2023-24 focused on: developing an executive dashboard providing oversight of complaints data to identify opportunities for improvement; progressing the technical implementation of a Voice of Customer program that will survey customers on their experience after a service has been delivered; developing e-learning modules to introduce new starters to our customer-first culture and support good complaint handling practices; and delivering organisation-wide training on good telephone service and establishing call groups for high volume services.</p>	
<p>Implement the Transformation Roadmap to ensure Knox Councils services, systems and processes meet our customers' needs and drive organisational financial sustainability.</p> <p>Establish the new Transformation Roadmap, including governance, portfolio office and enterprise change framework, and deliver on Year 1 projects across the Customer and Digital Experiences, Technology, Strategy and Transformation, Governance and Risk, and Data Enablement streams.</p>	100%	<p>The focus over the past 12 months has been the transition to the new Customer and Performance (C&P) Portfolio and these activities are now settling into a business-as-usual mode. The team have delivered refreshed C&P Project Management Framework and Change Management Toolkit, both supported with templates, procedures, and ongoing support. As part of a refreshed governance model, the first Transformation Governance Committee meeting to oversee the portfolio of work was held in March 2024. A Transformation Roadmap has been developed to assist with organisational visibility of the work in progress. 33 projects were delivered in 2023-24 through our five C&P streams: Customer and Digital Experiences; Technology, Strategy and Transformation; Governance and Risk; and People, Culture and Development. All upcoming projects have been scored against an Executive Leadership Team approved prioritisation model to rank them in terms of strategic connection, risk, benefit, and cost. This informs the order of projects to optimise available resource capacity and budgets. Monthly governance reporting is now well established and aligned to the Quarterly Performance Reporting (QPR) cycle. Council is assessing options for a new Portfolio Management solution which will further enable consistency of outcomes, quality management, and reporting across a broad range of initiatives in 2024-25.</p>	

Council Plan Year 2 (2022-23) initiative closed

On rare occasions, Council may decide to close an incomplete Council Plan initiative. This may be due to factors beyond Council's control or because priorities have shifted in the years since the adoption of the Council Plan. Closing an initiative means that it will formally be removed from all future Council Plan Quarterly Performance Reports.

During 2023-24, the following Year 2 (2022-23) Council Plan initiative was closed:

Initiative	Comments	Status Symbol
Incomplete 2022-23 initiative: Implement an internal self-assessment process to monitor Council's performance in decision making - Develop and distribute a self-assessment survey, analyse the results and conduct workshops with councillors, including an externally facilitated self-assessment workshop.	This action was closed because the scope of the initiative has changed. Rather than a self-assessment, Councillors will complete a Learning Needs Assessment as part of the new Councillor induction and ongoing training program, which will assist in developing training opportunities for Councillors to support them in delivery of their role.	

(Knox City Council (2024). 'Item 8.1: Quarterly Performance Report for the Quarter Ended 31 March 2024'. Minutes of Meeting of Council 27 May 2024, p. 19. [knox.vic.gov.au/sites/default/files/2024-06/2024-05-27 - Minutes and Agenda - Meeting of Council.pdf](https://www.knox.vic.gov.au/sites/default/files/2024-06/2024-05-27_-_Minutes_and_Agenda_-_Meeting_of_Council.pdf))

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	2023-24 Result	Comment
Improved community satisfaction with decision making.	Community satisfaction score for decision making.	Annual	60 (2021)	58 (2022)	54 (2023)	69 (2024)	Satisfaction with Council decision making increased measurably and significantly in 2024 and significantly above the long-term average satisfaction from 2014 to 2023 of 58. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with customer service.	Community satisfaction score for customer service.	Annual	75 (2021)	73 (2022)	71 (2023)	78 (2024)	Overall satisfaction with Council's customer service increased measurably in 2024 and was measurably higher than the metropolitan Melbourne average of 71. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with overall direction.	Community satisfaction score for overall direction.	Annual	54 (2021)	51 (2022)	48 (2023)	69 (2024)	Satisfaction that Council has a sound direction for the future increased measurably and significantly in 2024. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with overall performance.	Community satisfaction score for overall performance.	Annual	69 (2021)	67 (2022)	62 (2023)	70 (2024)	Satisfaction with the overall performance of Council increased measurably in 2024 and was four per cent higher than the long-term average satisfaction since 2014 of 66. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Improved community satisfaction with consultation & engagement.	Community satisfaction score for consultation & engagement.	Annual	58 (2021)	58 (2022)	53 (2023)	69 (2024)	Satisfaction with Council's community consultation and engagement increased measurably and significantly in 2024 and represented the highest score recorded for this aspect of governance and leadership since the question was first asked in 2014. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	2022-23 Result	2023-24 Result	Comment
More council services with a technology based self-service option.	Number of council services with a technology based self-service option.	Annual	434 (2020-21)	439	456	484	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. The additional Council services with a technology-based self-service option include: waste services special consideration forms, applications to enrol to vote in the 2024 Council elections, customer complaints, community award nominations, expression of interest forms, and tenant compliance with child-safe obligations form.
Meet liquidity and indebted targets from the adopted budget.	Liquidity result compared to target.	Quarterly	1.0 (2021/22 Adopted Budget)	1.5 (Jun 2022)	1.6 (Jun 2023)	1.7 (Jun 2024)	The June 2024 liquidity result of 1.7% compares favourably to the June 2023 liquidity result of 1.6. Cash and cash equivalents, together with other financial assets, are \$10.2 million lower than last year, partially offset by trade and other payables, which are \$6.7 million lower than last year.
Meet liquidity and indebted targets from the adopted budget.	Indebted result compared to target.	Quarterly	53.2% (2021/22 Adopted Budget)	38.8% (Jun 2022)	45.6% (Jun 2023)	47.5% (Jun 2024)	The increased result compared to 2022-23 is due to borrowings totalling \$15.5 million being taken out during the 2024 financial year, together with an increase in lease liabilities. This has led to an increase in Council's non-current liabilities. This is partially offset by an increase in own-source.

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.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Governance					
Transparency Council decisions made at meetings closed to the public [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public/Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	10.40%	6.31%	4.20%	4.44%	Council continues to minimise the number of decisions made in meetings closed to the public as much as possible. Four resolutions were made in a closed meeting of Council during 2023-24.
Consultation and engagement Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	58	58	53	69	Satisfaction with Council's community consultation and engagement increased measurably and significantly in 2024 and represented the highest score recorded for this aspect of governance and leadership since the question was first asked in 2014. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.

Service/indicator/ measure	Results				Comment
	2021	2022	2023	2024	
Attendance Councillor attendance at Council meetings [The sum of the number of Councillors who attended each ordinary and special Council meeting/(Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election)] x100	98.41%	91.85%	91.27%	88.44%	A total of 25 meetings were held during this period, including five mid-month meetings and 15 Council Meetings.
Service Cost Cost of elected representation [Direct cost of the governance service/ Number of Councillors elected at the last Council general election]	\$51,449.33	\$57,069.44	\$61,954.22	\$67,233.73	The result represents a slight increase in governance costs over 2023-24.
Satisfaction Satisfaction with Council decisions [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	60	58	54	69	Satisfaction with Council decision-making increased measurably and significantly in 2024 and significantly above the long-term average satisfaction from 2014 to 2023 of 58. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.

Services

The services funded in the 2023-24 Budget.

Service	Description	Net cost of providing this service in 2023-24	
		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.	1,725	1,738
			(13)
Customer Service	Customer Service supports the delivery of a range of programs and front line service to our community via telephone, counter contact centres and online. The service provides guidance and support for all customer interactions to support a consistently excellent customer experience and exists to support information and connection between Council and our community.	2,276	1,909
			367
Digital Experience	Digital Experience is responsible for helping the community easily access the information and services they need online.	888	878
			10
Financial Services	Financial Services leads the processes for budgeting and forecasting, accounts payable and receivable, management accounting, investment management and 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 and oversees procurement activities within the organisation.	2,753	2,765
			(12)
Governance and Risk	The Governance and Risk service provide administrative and procedural support to Council and Councillors, coordinates business papers for meetings, as well as overseeing elections and Councillor inductions. It contributes to Council's legislative compliance and integrity framework through a range of governance, compliance and assurance activities including supporting the internal audit program and the Audit and Risk Committee, overseeing fraud and corruption prevention, privacy compliance and managing Freedom of Information. It promotes and supports proactive strategic and operational risk management across the business and manages Council's insurance portfolio. It also maintains and provides event support to Council's Civic Centre meeting and functions rooms, as well as overseeing the administration and operation of Ferntree Gully Cemetery.	5,836	5,252
			584
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.	8,503	7,676
			827

		Net cost of providing this service in 2023-24
		Budget
		Actual
		Variance
Service	Description	\$'000
People, Culture and Development	The People, Culture and Development service provides both operational and strategic support to the organisation including the development and implementation of strategies, services, and programs for all aspects of human resource management, organisational development, safety & wellbeing and payroll. This includes industrial and employee relations, talent acquisition, diversity and inclusion, corporate learning and development, organisational culture, performance management, remuneration & benefits, and employee and contractor safety.	5,680
		4,970
		710
Research and Geospatial Analytics	The Research and Geospatial Analytics service helps to inform policy development and decision making through an evidence-based approach. This service undertakes specialist research, analyses data and provides advice to build organisational capacity. This service also develops and implements new tools and applications in the area of research and geospatial analysis, and is responsible for the maintenance of Council's Geographic Information System (GIS), spatial database and online data resources.	151
		87
		64
Strategy and Transformation	Strategy and Transformation leads the organisation's strategy, planning, business intelligence, service review, continuous improvement and change management functions. This includes 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. It also ensures Council's services and processes are effective, financially sustainable, and delivered in the ways that best meet the community's needs.	2,153
		2,029
		124

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, instruments of delegation and Council's Budget. Knox's formal decision-making processes are conducted through Council 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 held on the second and fourth Mondays of each month. Additional Council meetings can be called for specific purposes if required.

Meetings are 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 2023-24 were conducted in person in a hybrid format, with some Councillors and staff attending in person and some attending virtually. Monthly meetings also provide an opportunity for community members to submit a question to Council and to speak to their question.

Delegated committee meetings

The Strategic Planning Delegated Committee meetings were typically scheduled to be held on the second Monday of each month. The purpose of the Strategic Planning Delegated Committee (also known as the Strategic Planning Committee) was 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.

At the Council Meeting of 25 September 2023, Council decided to replace the Strategic Planning Committee Meetings with a second monthly Council meeting, distinguished as a 'mid-month' Council meeting, as set out in the updated Council Meeting Structures and Cycles Policy. The last meeting of the Strategic Planning Committee was held on 11 December 2023. The revised Meeting Structures and Cycles Policy came into full effect on 1 January 2024.

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 2023-24 financial year.

Meetings of Council in 2023-24

Council meeting attendance

	Cr Allred	Cr Dwight	Cr Grasso	Cr Baker	Cr Laukens	Cr Cooper	Cr Pearce	Cr Seymour	Cr Timmers-Leitch
Council Meetings									
Meetings held in 2023/24	20	20	20	20	20	20	20	20	20
Attendance in 2023/24	19	20	17	20	19	15	19	18	20

Strategic Planning Committee attendance

	Cr Allred	Cr Dwight	Cr Grasso	Cr Baker	Cr Laukens	Cr Cooper	Cr Pearce	Cr Seymour	Cr Timmers-Leitch
Strategic Planning Committee									
Meetings held in 2023	5	5	5	5	5	5	5	5	5
Attendance in 2023	5	5	4	5	4	4	5	4	5

Note that the last meeting of the Strategic Planning Committee was held on 11 December 2023.

Other committee meeting attendance

Committee	Cr Grasso	Cr Baker	Cr Timmers-Leitch	Cr Allred	Cr Laukens	Cr Dwight	Cr Cooper	Cr Pearce	Cr Seymour
Audit and Risk Committee			4/4		1/1	3/3			
Knox Community Awards Committee				1/1					1/1
CEO Employment and Remuneration Committee	2/2		4/4	4/4	4/4	2/2			2/4
Transformation Governance Committee		2/2			2/2	2/2			
Early Years Advisory Committee			6/6	3/3					
Youth Advisory Committee			5/7	6/10		1/3			
Active Ageing Advisory Committee		6/6							5/6
Environment Advisory Committee	3/3		3/3	3/3		3/3			
Community Safety, Health and Wellbeing Committee	2/3			1/2	5/5				
Knox Disability Advisory Committee		6/6							5/6
Knox Multicultural Advisory Committee						2/3			5/6
Arts and Culture Committee	4/4				3/3	1/1			
Recreation and Leisure Committee	3/5						4/5		

Councillor allowances

In accordance with Section 39 of the Act, councillors are entitled to receive an allowance while performing their duty as a councillor. The Mayor is also entitled to receive a higher allowance.

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 are detailed in the following table:

Effective date	Allowance for mayors	Allowance for deputy mayors	Allowance for councillors
1 July 2023	\$126,958	\$63,480	\$38,316
18 December 2023	\$130,390	\$65,195	\$39,390

The following table contains details of current allowances paid to the Mayor, Deputy Mayor and Councillors during the year.

Councillors	Allowance Paid
Cr Jude Dwight, Chandler Ward Mayor: November 2023 – June 2024 Deputy Mayor: July 2023 – November 2023	\$111,388.01
Cr Sorina Grasso, Dinsdale Ward Deputy Mayor: November 2023 – June 2024	\$57,586.33
Cr Yvonne Allred, Baird Ward	\$39,153.27
Cr Meagan Baker, Dobson Ward	\$39,153.27
Cr Lisa Cooper, Scott Ward	\$39,153.27
Cr Susan Laukens, Friberg Ward	\$39,153.27
Cr Darren Pearce, Taylor Ward	\$39,153.27
Cr Nicole Seymour, Tirhatuan Ward	\$39,153.27
Cr Marcia Timmers-Leitch, Collier Ward Mayor: July 2023 – November 2023	\$64,905.79

Councillor expenses

In accordance with Section 40 of the Act, council is required to reimburse a councillor for expenses incurred whilst performing their duties as a councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the mayor and councillors to enable them to discharge their duties. Council publishes in its Annual Report the details of the expenses, including the reimbursement of expenses for each councillor and member of a council committee paid by Council. 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 2023-24

Ward	Performance of the role	Professional development	Travel	Grand total
Baird	\$764.99	-	-	\$764.99
Chandler	\$2,680.32	\$1,085.13	\$11,139.01	\$14,904.46
Collier	\$2,720.69	\$3,389.67	\$5,620.13	\$11,730.49
Dinsdale	\$3,362.85	\$1,154.22	\$494.93	\$5,012.00
Dobson	\$1,494.02	\$12,600.00	-	\$14,094.02
Friberg	\$1,513.64	\$706.60	-	\$2,220.24
Scott	\$979.59	-	-	\$979.59
Taylor	\$4,863.69	-	\$13.22	\$4,876.91
Tirhatuan	\$1,514.53	\$8,800.00	-	\$10,314.53
Total	\$19,894.32	\$27,735.62	\$17,267.29	\$64,897.23

Vehicle Expenses

Cr Marcia Timmers- Leitch (Collier Ward) Mayor: July 2023 - November 2023	Monthly Vehicle Expense	\$ 5560.32
	Fuel Expenses	\$ 653.46
	Maintenance Expenses	\$ 252.50
	Toll Expenses	\$ 132.33
	Total	\$ 1,038.29
Cr Jude Dwight (Chandler Ward) Mayor: November 2023 - June 2024	Monthly Vehicle Expense	\$ 11,120.64
	Fuel Expenses	\$ 978.10
	Maintenance Expenses	\$ 408.48
	Toll Expenses	\$88.12
	Total	\$ 1,474.70

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

	Governance and management items	Assessment	
1	Community Engagement Policy (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 Date of adoption: 22 July 2024	<input checked="" type="checkbox"/>
2	Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	Guidelines Date of commencement of current guidelines: 22 February 2021	<input checked="" type="checkbox"/>
3	Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act Date of adoption: 24 June 2024	<input checked="" type="checkbox"/>
4	Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 27 June 2022	<input checked="" type="checkbox"/>
5	Revenue and Rating Plan (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 Date of adoption: 24 June 2024	<input checked="" type="checkbox"/>
6	Annual Budget (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: 24 June 2024	<input checked="" type="checkbox"/>
7	Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy - Risk Management Policy & Framework Date of commencement of current policy: 30 May 2024	<input checked="" type="checkbox"/>
8	Fraud and Corruption Policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy - Fraud and Corruption Control Framework Date of commencement of current policy: 25 July 2022	<input checked="" type="checkbox"/>
9	Municipal Emergency Management Planning (Council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC).)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year: 19 September 2023 4 December 2023 18 March 2024 17 June 2024	<input checked="" type="checkbox"/>

Governance and management items		Assessment
10	<p>Procurement Policy</p> <p>(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)</p>	<p>Adopted in accordance with section 108 of the Act</p> <p>Date of adoption: 27 June 2022</p>
11	<p>Business Continuity Plan</p> <p>(plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)</p>	<p>Business Continuity Plan</p> <p>Date of commencement of current plan: March 2020</p>
12	<p>Disaster Recovery Plan</p> <p>(plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p>Plan - Disaster recovery plan</p> <p>Date of commencement of current plan: June 2021</p>
13	<p>Complaint Policy</p> <p>(policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)</p>	<p>Date of commencement of policy: 28 August 2023</p>
14	<p>Workforce Plan</p> <p>(plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)</p>	<p>Date of commencement of current plan: 31 December 2021</p>
15	<p>Payment of rates and charges hardship policy</p> <p>(policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)</p>	<p>Date of commencement of current policy: 23 August 2021</p>
16	<p>Risk Management Framework</p> <p>(framework outlining Council's approach to managing risks to the Council's operations)</p>	<p>Framework - Risk management framework</p> <p>Date of commencement of current framework: 24 June 2024</p>
17	<p>Audit and Risk Committee</p> <p>(see sections 53 and 54 of the Act)</p>	<p>Established in accordance with section 53 of the Act. The Audit and Risk Committee Charter was adopted by Council on 27 February 2023.</p>
18	<p>Internal Audit</p> <p>(independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)</p>	<p>Engaged - HLB Mann Judd</p> <p>Date of engagement of current provider: 6 February 2024</p>

Governance and management items		Assessment	
19	Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Framework - Community Plan 2021 - 2031, Council Plan 2021 – 2025 Financial Plan 2024 – 2034 (adopted separately 24 June 2024) Date of adoption of current framework: 25 October 2021	☑
20	Council Plan Reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	Report Date of reports: 23 October 2023 (Annual Report) 26 February 2024	☑
21	Quarterly Budget Reports (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Reports presented to the Council in accordance with section 97(1) of the Act Dates reports presented: 28 August 2023 23 October 2023 (Annual Report) 27 November 2023 26 February 2024 27 May 2024	☑
22	Risk Reports (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports Dates of reports: 25 September 2023 18 December 2023 11 June 2024	☑
23	Performance Reports (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Reports Dates of reports: 23 October 2023 (Annual Report) 26 February 2024	☑
24	Annual Report (annual report under sections 98, 99 and 100 of the Act to the community containing a report of operations and audited financial and performance statements)	Presented at a meeting of the Council in accordance with section 100 of the Act Date of presentation: 23 October 2023	☑
25	Councillor Code of Conduct (code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed and adopted in accordance with section 139 of the Act Date reviewed and adopted: 24 February 2021	☑

Governance and management items		Assessment
26	<p>Delegations</p> <p>(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)</p>	<p>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</p> <p>Date of review under section 11(7):</p> <ul style="list-style-type: none"> • Council to CEO – 28 June 2022 • Council to SPC – 26 November 2021 • Cemeteries and Crematoria – 24 June 2024 • Domestic Animals, Environmental Protection and Food – 1 September 2022 • Road Management Responsibilities – 27 May 2024 • Planning – 26 February 2024 • CEO Powers – 3 June 2024 • CEO to Staff – 6 May 2024
27	<p>Meeting Procedures</p> <p>(Governance rules under section 60 of the Local Government Act 2020 governing the conduct of meetings of Council and delegated committees)</p>	<p>Governance rules adopted in accordance with section 60 of the Act</p> <p>Date amended Governance Rules adopted: 26 March 2024</p>

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



Bruce Dobson
Chief Executive Officer

9 September 2024



Cr Jude Dwight
Mayor

9 September 2024



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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 2023-24 were:

- Cr Marcia Timmers-Leitch (From July 2023)
- Cr Susan Laukens (July 2023 to November 2023)
- Cr Jude Dwight (From November 2023)

Independent external members were:

- Mr Geoff Harry (Chair)
- Mr Homi Burjorjee
- Mr Mick Jaensch

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 2023-24 and oversaw the internal audit work plan by Crowe (previous internal auditor) until March 2023 and, from the May 2024 Meeting, HLB Mann Judd (current internal auditor):

- Events Management
- Risk Management
- Parking Administration and Enforcement
- Statutory Building
- Asset Management
- Tending Management
- Playground Maintenance
- Review of Relevance, Veracity and Effectiveness of Outstanding Audit Actions (HLB Mann Judd)

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 Freedom of Information (FOI)

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 and Data Protection Policy is a public document available from Council's website at 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 (OVIC) in 2023-24 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 or on request. The policy was approved in March 2018.

No complaints were referred to Council from the Office of the Victorian Information Commissioner (OVIC) or the Health Complaints Commissioner in 2023-24 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**

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 2023-24, Council received 24 FOI requests. Determinations were made on 12 of those applications during the period; three requests were deemed invalid and nine other requests were determined outside the Freedom of Information Act. One request that had been submitted in the 2022-23 financial year had its documents finalised and released in the 2023-24 financial year.

The median time taken to issue a determination on FOI applications determined in 2023-24 was nine days. There were no applications which were lodged with OVIC for review during 2023-24. 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 2023-24 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 2023-24 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/

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 2023-24, 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 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. Council adheres to the following strategic planning principles:

- an integrated approach to planning, monitoring and performance reporting is to be adopted
- strategic planning must address the Community Vision
- strategic planning must take into account the resources needed for effective implementation strategic planning must identify and address the risks to effective implementation
- strategic planning must provide for ongoing monitoring of progress and regular reviews to identify and address changing circumstances

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 service 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 2023-24, 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 2023 to 30 June 2024, 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:

Contract 3314E for the provision of Early Years Cleaning for 12 months was awarded to Menzies International Pty Ltd due to the uncertainty of future of the kinder services, as well as the exploration of collaboration opportunities. This has since been tendered.

Contract 3358E for the Provision of General Maintenance and Minor Works was a short term contract of 7 months, awarded to a panel of suppliers (EcoBuilt Vic Pty Ltd, DQ Constructions Pty Ltd, DBS Construction Group; Building Impressions and Build Technics Pty Ltd), while collaboration with other Councils was explored. This has since been tendered.

Contract 3362E for the provision of annual maintenance and support for the software system, Pathway, was awarded to Infor Global Solutions for 5 years. A review was undertaken and subsequently it was deemed unviable to change this core business system at this time due to the significant cost impact. The contract has been reviewed; the product works well and deemed as meeting the needs of the business in terms of Property, Rating, and Regulatory services.

Contract 3120E for the construction of the Knox Library premises in Knox City Shopping Centre was awarded to Scentre Design and Construction Pty Ltd. The limitations and constraints for entering the site while the overall Knox shopping precinct was under development - together with significantly contracted timelines for completion - prompted consideration of consolidating the library project into the overall redevelopment project.

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 2023 to 30 June 2024:

Contract number	Contract name
3179	Knox Park Athletics Track Redevelopment
3013	Egan Lee Reserve Sportsground Redevelopment - Top Oval
3313	Carpark Upgrade and Wetland Construction Works at Gilbert Park Reserve and Egan Lee Reserve, Knoxfield
3182	Road Renewal Construction Program 2023-2024
3219	Carrington Park Squash Facility Extension
3281	Preventative Routine and Regulatory Maintenance and Minor Repairs of Heating, Ventilation and Cooling Systems in Council Buildings
3184	Provision of Home Maintenance & Modification Services
3188	Pickett Reserve and Templeton Reserve Cricket Net Renewal
3187	Supply, Clearance and Maintenance of Bulk Bins at Council Venues and Dorset Square
3235	Erica Avenue, Boronia Stage 2 Streetscape Works
3284	Delivery of the Tim Neville Arboretum Playspace Renewal
3329	Provision of Security Services for Council Buildings
3294	Scoresby Exner Reserve - Tennis Court Renewals (Courts 4-5) and associated works
3262	Provision of Internal Audit Services
3205	Marie Wallace Bayswater Oval Cricket Net Renewal
3225	Employee Assistance Program
3238	Tormore Reserve Pavilion Redevelopment - Detailed Design
2548	Provision of Aquatic Facilities Pool Plant Maintenance 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 in 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, which equates to 17 per cent of Knox residents.¹ 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

To achieve this, Council provides a wide range of services and programs for the community, many of which are accessible by, and inclusive of, 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.
- The Commonwealth Home Support Programme 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 in conjunction with VicRoads.
- Wheelie Bin Assistance scheme: Council provides support for frail aged people and people with a disability who are unable to put their bins out for Council collection.

1. 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>).

- 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 and 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.
- Celebration of International Day of People with Disability.
- Carers Mingle event, hosted in partnership with Carers Victoria, was held at the Knox Civic Centre in March 2024 in recognition of the tireless work of people caring for those living with disability (the evening included appreciation for the carers, information and entertainment from popular podcaster and Carer advocate, Kate Jones).
- Inclusive features incorporated in all Knox festivals, such as providing an access key accessibility guide and chill-out spaces for people with anxiety, accessible seating areas, sighted guides, Auslan interpreters, paths for wheelchair mobility, accessible parking and toilets as well as having a changing-places accessible bathroom facility on site.
- Training and information sharing for community members and services on topics such as the NDIS and reviews, mental health and trauma, understanding behaviours and communication, school refusal, and autism.
- Your Library offers a range of services to people with disabilities, which includes a home delivery service, tactile, audio and large-print books, captioned DVDs, and assisting devices for computer users.
- Access key accessibility guides for the Knox Civic Centre and a range of community venues in Knox, including neighbourhood houses, libraries, and sporting 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 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 the Act is recognised and delivered to the community. Some of the programs are delivered in partnership with other community support services.
- Approximately 1,000 residents subscribe to Accessing Knox, the electronic publication distributed weekly by email. Council has received positive feedback regarding 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 focus on power of attorney, administration, guardianship, wills and trusts for carers; preparing for educational transitions; school refusal, understanding neurodivergence and autism have been well attended by Knox carers and parents.
- Council provides weekly carer exercise sessions and monthly Pathways for Carer walks, 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 has provided service coordination, referral and support to carers through the Regional Assessment Service. Commonwealth Home Support Programme and Council-funded services are provided to carers to support their caring role, such as 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 supports 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 City Council. The program is funded by the Federal government.
- Knox City 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 department 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

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 DAMP for the 2021-25 period. Engagement with the community will commence in 2024-25 for the development of the 2025-29 DAMP.

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

- 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 2023-24:

- 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 April 2024.
- 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 registrations
 - registration reminder text messages distributed to owners to ensure timely registration renewals
 - follow-up contact with residents to obtain evidence of unregistered animals and issuing owners with infringements for non-compliance
 - 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 to determine whether 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

For the year ended 30 June 2024

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 161,766 (as at 30 June 2024) 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.

Service performance indicators

For the year ended 30 June 2024

Service/indicator/ measure	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities						
<i>Utilisation</i>	0.85	1.11	2.03	N/A	2.09	Knox Leisureworks received 177,209 visitations during the first six months of 2024 and 337,582 in total over the 2023-24 financial year.
Utilisation of aquatic facilities [Number of visits to aquatic facilities/Municipal population]						
Animal Management						
<i>Health and safety</i>	100%	95%	92%	N/A	100%	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. In 2023-24 we prosecuted 19 matters, all with successful outcomes.
Animal management prosecutions [Number of successful animal management prosecutions/Number of animal management prosecutions] x100						

Service/indicator/ measure	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Food safety						
Health and safety	98.04%	96.71%	99.40%	N/A	100.00%	Council's health officers continue to prioritise follow-up inspections to ensure legislative compliance.
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						
Governance						
Consultation and engagement	58	58	53	58	69	Satisfaction with Council's community consultation and engagement increased measurably and significantly in 2024 and represented the highest score recorded for this aspect of governance and leadership since the question was first asked in 2014. Knox City Council engaged a new survey provider in 2024 that undertook the survey face to face instead of via telephone.
Satisfaction with community consultation and engagement						
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]						
Libraries						
Participation	N/A	N/A	N/A	N/A	28.92%	New indicator for 2023-24.
Library membership						
[Number of registered library members / Population] x100						

Service performance indicators

For the year ended 30 June 2024

Service/indicator/ measure	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Maternal and Child Health (MCH)						
Participation	75.82%	73.72%	75.84%	N/A	77.21%	We are pleased to see an increase in participation in 2023-24, attributable to additional measures taken to ensure that those families who cannot attend their initial booked appointment are contacted and invited to attend again.
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						
Participation in the MCH service by Aboriginal children	85.48%	75.81%	85.71%	N/A	81.63%	We continue to focus on improving the way we engage our Aboriginal families.
[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						
Roads						
Condition	93.92%	93.89%	95.28%	94.00%	91.18%	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.
Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100						

Service/indicator/ measure	Results					Comment
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Statutory Planning						
Service standard	82.04%	70.73%	71.12%	60.00%	77.55%	77.5% of decisions made within the statutory timeframes is an improvement on the previous year's result.
Planning applications decided within required time frames						
[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100						
Waste Collection						
Waste Diversion	52.10%	51.60%	53.12%	65.00%	72.87%	The introduction of the Food and Garden Organics (FOGO) service and the reduction of rubbish collection frequency has significantly increased diversion rates.
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						

Note: Measures where no target was required for 2024 are noted as "N/A".

Financial performance indicators

For the year ended 30 June 2024

Dimension/Indicator/ Measure	Results				
	2021	2022	2023	2024	
[Formula]	Actual	Actual	Actual	Target as per budget	Actual
Efficiency					
<i>Expenditure level</i>	\$2,544.46	\$2,833.93	\$3,034.26	\$2,648.00	\$2,781.51
Expenses per property assessment					
[Total expenses/Number of property assessments]					
<i>Revenue level</i>	\$1,563.94	\$1,573.01	\$1,623.38	N/A	\$1,683.69
Average rate per property assessment					
[Total rate revenue (general rates and municipal charges)/Number of property assessments]					
Liquidity					
<i>Working capital</i>	144.58%	148.44%	163.35%	100.00%	167.33%
Current assets compared to current liabilities					
[Current assets/Current liabilities] x100					
<i>Unrestricted cash</i>	30.88%	35.38%	41.95%	N/A	45.73%
Unrestricted cash compared to current liabilities					
[Unrestricted cash/Current liabilities] x100					
Obligations					
<i>Loans and borrowings</i>	0.00%	38.83%	54.95%	N/A	56.42%
Loans and borrowings compared to rates					
[Interest bearing loans and borrowings/Rate revenue] x100					
<i>Loans and borrowings</i>	0.00%	1.14%	4.45%	N/A	6.61%
Loans and borrowings repayments compared to rates					
[Interest and principal repayments on interest bearing loans and borrowings/Rate revenue] x100					

Forecasts				Material Variations and Comments
2025	2026	2027	2028	
Forecasts	Forecasts	Forecasts	Forecasts	
\$2,883.59	\$2,670.64	\$2,784.90	\$2,756.03	The 2022-23 expenditure includes the one-off transfer of assets totalling \$25.4 million relating to the Knox Regional Sports Park to the State Government, leading to a reduction in the 2023-24 figure.
\$1,728.45	\$1,768.36	\$1,809.24	\$1,851.17	General rate income was increased by the approved rate cap percentage.
122.66%	122.70%	126.03%	125.31%	Cash and cash equivalents and other financial assets have decreased by \$10.2 million, partially offset by a \$2.6 million increase in non-current assets classified as held for sale and a \$1.3 million increase in contract assets. Trade and other payables have decreased by \$6.7 million, partially offset by an increase of \$1.5 million in current interest-bearing liabilities.
58.44%	69.39%	72.25%	72.95%	Although cash and cash equivalents have decreased by \$7.7 million, this was largely offset by a decrease of \$6.6 million in statutory reserves. Trade and other payables have decreased by \$6.7 million, partially offset by an increase of \$1.5 million in current interest-bearing liabilities.
63.55%	61.24%	62.05%	64.26%	Borrowings totalling \$15.5 million were taken out in the 2024 financial year, with further borrowings forecast in future years to fund projects within the capital works program.
8.70%	9.76%	10.34%	11.86%	Borrowings totalling \$15.5 million were taken out in the 2024 financial year, with further borrowings forecast in future years to fund projects within the capital works program.

Dimension/Indicator/ Measure	Results				
	2021	2022	2023	2024	
[Formula]	Actual	Actual	Actual	Target as per budget	Actual
Indebtedness	3.25%	33.09%	45.56%	N/A	49.91%
Non-current liabilities compared to own source revenue					
[Non-current liabilities/Own source revenue] x100					
Asset renewal and upgrade	150.75%	170.53%	186.26%	100.00%	165.68%
Asset renewal and upgrade compared to depreciation					
[Asset renewal and asset upgrade expense/Asset depreciation] x100					
Operating position					
Adjusted underlying result	4.66%	-4.56%	-9.13%	N/A	0.28%
Adjusted underlying surplus (or deficit)					
[Adjusted underlying surplus (deficit)/Adjusted underlying revenue] x100					
Stability					
Rates concentration	67.40%	67.63%	70.15%	72.38%	75.47%
Rates compared to adjusted underlying revenue					
[Rate revenue/Adjusted underlying revenue] x100					
Rates effort	0.23%	0.24%	0.22%	N/A	0.23%
Rates compared to property values					
[Rate revenue/Capital improved value of rateable properties in the municipality] x100					

Note: Measures where no target was required for 2024 are noted as "N/A"

Forecasts				Material Variations and Comments
2025	2026	2027	2028	
Forecasts	Forecasts	Forecasts	Forecasts	
51.98%	52.40%	52.21%	52.36%	Borrowings totalling \$15.5 million were taken out in the 2024 financial year, with further borrowings forecast in future years to fund projects within the capital works program.
285.46%	157.60%	181.07%	177.45%	Asset renewal and upgrade works were \$3.6 million lower than the 2023 financial year, while depreciation increased by \$0.8 million. While the capitalised asset renewal and upgrade works were down on last year, \$6.6 million worth of renewal and upgrade works were not capitalised and were treated as operational expenditure as per Accounting Standards.
3.85%	7.66%	7.41%	7.85%	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 impacted the adjusted underlying surplus (deficit) figure in the 2023 financial year.
71.27%	75.42%	76.44%	75.74%	Rates income, including the residential garbage charge and related service charges, was \$11.9 million greater than the 2023 financial year, largely due to the introduction of the Food Organics Garden Organics (FOGO) bin. However property values have increased \$1,138.9 million compared to the 2023 financial year.
0.22%	0.22%	0.21%	0.20%	Rates income, including the residential garbage charge and related service charges, was \$11.9 million greater than the 2023 financial year, largely due to the introduction of the Food Organics Garden Organics (FOGO) bin. However property values have increased \$1,138.9 million compared to the 2023 financial year.

Sustainable capacity indicators

For the year ended 30 June 2024

Indicator/Measure [Formula]	Results				Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	
Population					
Expenses per head of municipal population [Total expenses/Municipal population]	\$1,047.69	\$1,196.12	\$1,313.42	\$1,196.75	The 2022-23 expenditure includes the one-off transfer of assets totalling \$25.4 million relating to the Knox Regional Sports Park to the State Government, leading to a reduction in the 2023-24 figure.
Infrastructure per head of municipal population [Value of infrastructure/Municipal population]	\$6,220.00	\$6,854.05	\$6,872.31	\$7,331.59	The infrastructure value has increased by \$90.5 million on the prior year, with additions of \$50.4 million and a revaluation increase of \$143.9 million being offset by a decrease related to depreciation and disposals. The municipal population has increased by 2,362.
Population density per length of road [Municipal population/Kilometres of local roads]	227.91	224.51	219.87	221.84	The municipal population has increased by 2,362. There has been no change to the length of local roads.
Own-source revenue					
Own-source revenue per head of municipal population [Own-source revenue/Municipal population]	\$846.27	\$894.33	\$975.96	\$1,021.63	Own-source revenue has increased by \$9.4 million. Rates income, including the residential garbage charge and related service charges, was \$11.9 million greater than the 2023 financial year, largely due to the introduction of the Food Organics Garden Organics (FOGO) bin. This was partially offset by a decrease in waste management services user fees of \$4.1 million due to the movement of green waste costs into the residential garbage charge. The municipal population has increased by 2,362.
Recurrent grants					
Recurrent grants per head of municipal population [Recurrent grants/Municipal population]	\$174.66	\$194.91	\$162.75	\$104.49	The 2023-24 Victoria Local Government Grants Commission General Purpose Grant and Local Road Funding was brought forward and paid prior to 30 June 2023, while none of the 2024-25 General Purpose Grant and Local Road Funding was received prior to 30 June 2024.

Indicator/Measure [Formula]	Results				Comment
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	
Disadvantage					
Recurrent grants per head of municipal population	9.00	9.00	9.00	9.00	
[Recurrent grants/ Municipal population]					
Workforce turnover					
Percentage of staff turnover	15.0%	13.5%	17.7%	15.5%	
[Number of permanent staff resignations and terminations/Average number of permanent staff for the financial year] x100					

Notes to the accounts

Basis of preparation

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

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

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

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

The forecast figures included in the performance statement are those adopted by Council in its Financial Plan on 24 June 2024. 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.

Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: non-recurrent grants used to fund capital expenditure; and non-monetary asset contributions; and 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
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the 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
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the 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
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

Certification of the Performance Statement 2023-24

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

9 September 2024

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

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

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

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



Cr Jude Dwight
Mayor

9 September 2024



Cr Sorina Grasso
Deputy Mayor

9 September 2024



Bruce Dobson
Chief Executive Officer

9 September 2024

Auditor-General's Certification of Performance Statement



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Knox City Council

Opinion	<p>I have audited the accompanying performance statement of Knox City Council (the council) which comprises the:</p> <ul style="list-style-type: none">• description of municipality for the year ended 30 June 2024• service performance indicators for the year ended 30 June 2024• financial performance indicators for the year ended 30 June 2024• sustainable capacity indicators for the year ended 30 June 2024• notes to the accounts• certification of the performance statement. <p>In my opinion, the performance statement of Knox City Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
Basis for Opinion	<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>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
19 September 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

Understanding the Financial Statements

The Financial Report shows how Council performed financially during the 2023-24 year and the overall position at the end of the financial year on 30 June 2024.

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 1989*, 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 2023-24 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 2024.

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.

Understanding the Financial Statements continued

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.
- Contract assets—includes prepayments which are expenses that Council has paid in advance of service delivery.
- Inventories—comprises various stock items held by Council.
- Investment in Your Library Limited—represents Council's investment in Your Library Limited and its share of the company'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.
- Contract liabilities—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

9 September 2024
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 2024 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 Jude Dwight
Mayor

9 September 2024



Cr Sorina Grasso
Deputy Mayor

9 September 2024



Bruce Dobson
Chief Executive Officer

9 September 2024

Victorian Auditor-General's Certification of the Financial Report



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Knox City Council

Opinion	<p>I have audited the financial report of Knox City Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2024• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including material accounting policy information• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<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 Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</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>

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 September 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement

For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income/revenue			
Rates and charges	3.1	146,523	134,583
Statutory fees and fines	3.2	2,932	3,020
User fees	3.3	11,404	15,877
Grants – operating	3.4	19,844	25,668
Grants – capital	3.4	6,020	9,049
Contributions – monetary	3.5	9,714	11,179
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	450	-
Share of net profits (or loss) of associates and joint ventures	6.3	292	-
Other income	3.7	3,664	2,092
Total income/revenue		200,843	201,468
Expenses			
Employee costs	4.1	(81,948)	(77,443)
Materials and services	4.2	(74,921)	(70,120)
Depreciation	4.3	(24,784)	(23,973)
Amortisation – intangible assets	4.4	(903)	(647)
Depreciation – right-of-use assets	4.5	(822)	(635)
Allowance for impairment losses	4.6	(305)	(276)
Borrowing costs	4.7	(3,012)	(1,746)
Finance costs – leases	4.8	(132)	(31)
Contributions and donations	4.9	(5,949)	(7,325)
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	-	(26,273)
Share of net profits (or loss) of associates and joint ventures	6.3	-	(90)
Other expenses	4.10	(817)	(805)
Total expenses		(193,593)	(209,364)
Surplus/(deficit) for the year		7,250	(7,896)
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	9.1	141,772	(25,820)
Total other comprehensive income		141,772	(25,820)
Total comprehensive result		149,022	(33,716)

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

Balance Sheet

As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	36,616	44,318
Other financial assets	5.1	10,000	12,500
Trade and other receivables	5.1	20,778	21,509
Inventories		13	21
Prepayments	5.2	1,340	1,141
Non-current assets classified as held for sale	6.1	4,666	2,072
Contract assets	5.1	2,342	1,008
Total current assets		75,755	82,569
Non-current assets			
Property, infrastructure, plant and equipment	6.2	2,299,158	2,142,080
Right-of-use assets	5.8	6,223	1,104
Intangible assets	5.2	2,419	2,742
Investment in Your Library Limited	6.3	2,747	2,455
Total non-current assets		2,310,547	2,148,381
Total assets		2,386,302	2,230,950
Liabilities			
Current liabilities			
Trade and other payables	5.3	12,842	19,497
Trust funds and deposits	5.3	2,560	2,562
Contract and other liabilities	5.3	2,048	2,694
Provisions	5.5	18,525	18,511
Interest-bearing liabilities	5.4	8,265	6,765
Lease liabilities	5.8	1,032	517
Total current liabilities		45,272	50,546
Non-current liabilities			
Provisions	5.5	2,865	3,097
Interest-bearing liabilities	5.4	74,406	67,191
Lease liabilities	5.8	5,215	594
Total non-current liabilities		82,486	70,882
Total liabilities		127,758	121,428
Net assets		2,258,544	2,109,522
Equity			
Accumulated surplus		723,126	698,440
Reserves	9.1	1,535,418	1,411,082
Total equity		2,258,544	2,109,522

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

Statement of Changes in Equity

For the Year Ended 30 June 2024

2024	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,109,522	698,440	1,374,529	36,553
Surplus for the year		7,250	7,250	-	-
Net asset revaluation gain/(loss)	6.2	141,772	-	141,772	-
Transfers to other reserves	9.1	-	(6,513)	-	6,513
Transfers from other reserves	9.1	-	23,949	-	(23,949)
Balance at end of the financial year		2,258,544	723,126	1,516,301	19,117

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 gain/(loss)	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)
Balance at end of the financial year		2,109,522	698,440	1,374,529	36,553

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

Statement of Cash Flows

For the Year Ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		143,989	132,254
Statutory fees and fines		2,483	2,762
User fees		14,601	13,075
Grants - operating		18,748	25,564
Grants - capital		5,559	8,839
Contributions - monetary		9,909	11,614
Interest received		1,674	559
Trust funds and deposits taken		19,697	19,970
Other receipts		1,898	1,551
Net GST refund		12,109	12,663
Employee costs		(82,803)	(78,105)
Materials and services		(86,191)	(78,120)
Contributions and donations		(6,530)	(7,916)
Short-term, low value and variable lease payments		(149)	(160)
Trust funds and deposits repaid		(19,699)	(19,915)
Other payments		(789)	(654)
Net cash provided by/(used in) operating activities	9.2	34,506	43,981
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(54,780)	(60,214)
Proceeds from sales of property, infrastructure, plant and equipment		5,113	1,601
Payments for investments		(10,000)	(12,500)
Proceeds from sale of investments		12,500	5,000
Proceeds from investment in Your Library Limited		-	924
Net cash provided by/(used in) investing activities		(47,167)	(65,189)
Cash flows from financing activities			
Finance costs		(2,913)	(1,720)
Proceeds from borrowings		15,480	29,312
Repayment of borrowings		(6,766)	(4,263)
Interest paid - lease liability		(114)	(30)
Repayment of lease liabilities		(728)	(625)
Net cash provided by/(used in) financing activities		4,959	22,674
Net increase/(decrease) in cash and cash equivalents		(7,702)	1,466
Cash and cash equivalents at the beginning of the financial year		44,318	42,852
Cash and cash equivalents at the end of the financial year		36,616	44,318
Financing arrangements	5.6		

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

Statement of Capital Works

For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Property			
Land		-	453
Total land		-	453
Buildings		14,487	18,441
Total buildings		14,487	18,441
Total property		14,487	18,894
Plant and equipment			
Artworks		245	493
Plant, machinery and equipment		2,464	1,098
Fixtures, fittings and furniture		-	153
Computers and telecommunications		696	947
Total plant and equipment		3,405	2,691
Infrastructure			
Roads		7,855	8,333
Bridges		2,011	893
Footpaths and cycleways		5,394	3,437
Drainage		4,808	4,536
Recreational, leisure and community facilities		11,592	18,762
Off street car parks		1,282	1,779
Total infrastructure		32,942	37,740
Total capital works expenditure		50,834	59,325
Represented by:			
New asset expenditure		6,094	9,193
Asset renewal expenditure		29,225	27,612
Asset expansion expenditure		3,679	5,479
Asset upgrade expenditure		11,836	17,041
Total capital works expenditure		50,834	59,325

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

Notes to the Financial Report

For the Year Ended 30 June 2024

Note 1 Overview

Introduction

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.

Accounting policy information

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

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

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

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

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

Note 1 Overview continued

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.

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 10 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 26 June 2023. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council sets guidelines and parameters for 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 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Income/revenue					
Rates and charges	146,056	146,523	467	0%	
Statutory fees and fines	4,373	2,932	(1,441)	-33%	1
User fees	11,226	11,404	178	2%	
Grants - operating	27,608	19,844	(7,764)	-28%	2
Grants - capital	4,821	6,020	1,199	25%	3
Contributions - monetary	9,931	9,714	(217)	-2%	
Contributions - non-monetary	2,000	-	(2,000)	-100%	4
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	10,223	450	(9,773)	-96%	5
Share of net profits (or loss) of associates and joint ventures	-	292	292	100%	
Other income	1,314	3,664	2,350	179%	6
Total income/revenue	217,552	200,843	(16,709)	-8%	
Expenses					
Employee costs	79,703	81,948	(2,245)	-3%	7
Materials and services	78,031	74,921	3,110	4%	8
Depreciation	23,206	24,784	(1,578)	-7%	
Amortisation - intangible assets	893	903	(10)	-1%	
Depreciation - right of use assets	1,171	822	349	30%	
Allowance for impairment losses	311	305	6	2%	
Borrowing costs	3,058	3,012	46	2%	
Finance costs - leases	293	132	161	55%	
Contributions and donations	5,728	5,949	(221)	-4%	
Other expenses	716	817	(101)	-14%	
Total expenses	193,110	193,593	(483)	0%	
Surplus/(deficit) for the year	24,442	7,250	(17,192)	-70%	

Notes to the Financial Report

For the Year Ended 30 June 2024

Note 2 Analysis of our results continued

2.1.1 Income/revenue and expenditure continued

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	Traffic enforcement fines were down \$0.716 million mainly due to the delayed implementation of parking sensors. Statutory planning application fees were down \$0.391 million which is reflective of development activities, while statutory fees were down \$0.101 million.
2	Grants - operating	The 2023-24 Victoria Local Government Grants Commission General Purpose Grant was brought forward and paid prior to 30 June 2023, while none of the 2024-25 General Purpose Grant was received prior to 30 June 2024. Therefore the total General Purpose Grant received during the 2023-24 financial year was \$10.477 million lower than budget. Unbudgeted operating grants totalling \$3.046 million were received and expended during the year.
3	Grants - capital	The 2023-24 Victoria Local Government Grants Commission Local Road Funding was brought forward and paid prior to 30 June 2023, while none of the 2024-25 Local Road Funding was received prior to 30 June 2024. Therefore the total Local Road Funding received during the 2023-24 financial year was \$2.089 million lower than budget. Capital grants totalling \$1.153 million were received prior to the 2023-24 financial year but expended and recognised in the 2023-24 financial year. This is offset by capital grants totalling \$1.333 million that have been received during the 2023-24 financial year but have been treated as unearned income as they are yet to be expended. Capital grants totalling \$4.335 million were budgeted in prior years but received and recognised as income in 2023-24.
4	Contributions - non-monetary	Non-monetary contributions were down \$2.000 million due to no assets being handed over to Council from developers.
5	Net loss (gain) on disposal of property, infrastructure, plant and equipment	Land and building sales were \$12.031 million down on budget, partially offset by the written down value of these sales totalling \$4.198 million. The variance in land sales are a timing difference and are set to proceed during the 2024-25 financial year. Sale of plant was \$0.468 million down on budget, while unbudgeted infrastructure disposed during the year totalled \$0.831 million.
6	Other income	Interest on investments was \$1.301 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 \$0.730 million greater than budget, while unbudgeted rebates totalling \$0.144 million were received.
7	Employee costs	The employee costs variance is below the materiality threshold of ten percent, however the \$2.245 million variance is considered material. Employee costs carried out on capital projects totalling \$2.052 million were considered operational in nature and not capitalised; an offsetting reduction is shown in materials and services where these costs were budgeted. The WorkCover premium paid was \$0.895 million greater than budget.
8	Materials and services	The materials and services variance is below the materiality threshold of ten percent, however the \$3.110 million variance is considered material. Contributing to the reduction in materials and services was a \$2.639 million reduction in operating projects expenditure relating to capital works carried forward to 2024-25, which is mostly offset through increased employee costs related to this. Other contributors include a \$0.926 million decrease in the kerbside reform transition project (to be carried forward to the 2024-25 financial year), a \$0.838 million reduction in the landfill levy, a \$0.414 million reduction in the landfill rehabilitation provision, and a \$0.510 million reduction in the Chief Information Officer renewal programs (offset by internal labour costs). This is partially offset by the write-off of prior year work in progress totalling \$2.865 million.

2.1.2 Capital works

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Property					
Buildings	16,038	14,487	1,551	10%	1
Total buildings	16,038	14,487	1,551	10%	
Total property	16,038	14,487	1,551	10%	
Plant and equipment					
Artworks	348	245	103	30%	
Plant, machinery and equipment	3,120	2,464	656	21%	
Computers and telecommunications	8,138	696	7,442	91%	2
Total plant and equipment	11,606	3,405	8,201	71%	
Infrastructure					
Roads	8,239	7,855	384	5%	
Bridges	340	2,011	(1,671)	-491%	3
Footpaths and cycleways	4,713	5,394	(681)	-14%	
Drainage	6,637	4,808	1,829	28%	4
Recreational, leisure and community facilities	23,610	11,592	12,018	51%	5
Off street car parks	1,764	1,282	482	27%	
Other infrastructure	2,714	-	2,714	100%	6
Total infrastructure	48,017	32,942	15,075	31%	
Total capital works expenditure	75,661	50,834	24,827	33%	
Represented by:					
New asset expenditure	7,660	6,094	1,566	20%	
Asset renewal expenditure	42,508	29,225	13,283	31%	
Asset expansion expenditure	4,329	3,679	650	15%	
Asset upgrade expenditure	21,164	11,836	9,328	44%	
Total capital works expenditure	75,661	50,834	24,827	33%	

Note 2 Analysis of our results continued

2.1.2 Capital works continued

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	Building related capital expenditure is lower than budget by \$1.551 million. The Park Ridge Pavilion Upgrade (\$1.902 million lower than the adopted budget) will be carried forward to the 2024-25 financial year, while the Building Renewal Program was \$1.242 million lower than budget. Capital expenditure deemed operational in nature was not capitalised (\$1.762 million), and there were projects capitalised under different classes (\$0.151 million). This is partially offset by the Westfield Library Upgrade which is \$2.486 million greater than budget due to carry forward expenditure, and the Carrington Park Squash Facility which is \$0.976 million greater than budget due to contributions received.
2	Computers and telecommunications	Capital expenditure is lower than budget due to \$3.609 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 2024-25.
3	Bridges	The Stamford Park Development, budgeted under the recreational, leisure and community facilities class, included the capitalisation of bridges totalling \$1.971 million. The Bridges Renewal Program included \$0.237 million in capital expenditure which has been deemed operational in nature and therefore was not capitalised.
4	Drainage	Wetland constructions at Gilbert Reserve, Egan Lee Reserve and Koolunga Reserve totalling \$2.160 million will be carried forward to 2024-25. Capital expenditure totalling \$0.218 million has been deemed operational in nature and therefore not capitalised.
5	Recreational, leisure and community facilities	Capital expenditure is lower than budget partially due to landscaping and planting works being unable to be capitalised (\$1.494 million), and projects being capitalised under different classes (\$5.053 million). The underspend in a number of projects will be carried forward to 2024-25, including the Knox Athletics Track Facility Upgrade (\$2.975 million).
6	Other infrastructure	Capital expenditure is lower than budget partially due to \$0.192 million in expenditure being deemed to be operational in nature and therefore was not capitalised, and projects being capitalised under different classes (\$0.649 million). The underspend in the Major Roads LED Streetlight Replacement Program will be carried forward to 2024-25 (\$1.350 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 and the Chief Financial 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.

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.

Active and Creative Communities purpose is to make Knox an active, resilient, creative and inclusive community.

Note 2 Analysis of our results continued

2.2.1 CEO continued

Customer and Performance

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

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

Governance and Risk 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.

Strategy and 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 Strategic Infrastructure, Green Spaces and Environment, Engineering Services and Operations, and Major Projects and Facilities. 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.

Strategic Infrastructure is responsible for landscape and environmental design, street and public lighting, local traffic management, the management of the capital works program, and stormwater management.

Green Spaces and Environment is responsible for providing strategic direction in biodiversity enhancement, waste management, and the maintenance of Council open space and reserves.

Engineering Services and Operations is responsible for asset rehabilitation and for reactive and proactive maintenance. It is also responsible for fleet management.

Major Projects and Facilities provides for the delivery of major projects that supplement the full program of capital projects being delivered by the various delivery teams within Council, and is responsible for the maintenance, renewal, upgrade and associated works of Council's buildings.

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

	Income/ revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
2024					
CEO	120,909	8,664	112,245	324	66,099
City Liveability	14,296	19,809	(5,513)	1,522	49,709
Connected Communities	28,263	54,823	(26,560)	20,342	647,485
Customer and Performance	168	26,317	(26,149)	60	57,712
Infrastructure	37,207	83,980	(46,773)	3,616	1,565,297
	200,843	193,593	7,250	25,864	2,386,302

	Income/ revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
2023					
CEO	123,727	7,050	116,677	9,272	74,014
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	197	26,195	(25,998)	-	54,591
Infrastructure	40,738	79,372	(38,634)	7,945	1,433,973
	201,378	209,274	(7,896)	34,717	2,230,950

As part of 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.

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 2023-24 was \$62,033 million (2022-23: \$60,857 million). The 2023-24 rate in the CIV dollar was \$0.0015229 (2022-23: \$0.0015307) for the residential rate.

	2024	2023
	\$'000	\$'000
General rates	116,463	111,012
Residential garbage charge	26,272	17,993
Service rates and charges	2,314	3,597
Supplementary rates and rate adjustments	722	1,001
Cultural and recreational	56	58
Interest on rates and charges	696	922
Total rates and charges	146,523	134,583

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

Annual rates and charges are recognised as 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

	2024	2023
	\$'000	\$'000
Permits	1,680	1,781
Infringements and costs	768	674
Town planning fees	347	446
Land information certificates	136	114
Court recoveries	-	4
Other statutory fees and fines	1	1
Total statutory fees and fines	2,932	3,020

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

3.3 User fees

	2024 \$'000	2023 \$'000
Waste management services	2,952	7,055
Registration and other permits	2,475	2,396
Child care/children's programs	1,854	2,752
Leisure centre and recreation	1,459	1,230
Court recoveries	673	398
Building services	581	664
Aged and health services	517	448
Other fees and charges	893	934
Total user fees	11,404	15,877

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. All of Knox City Council's user fees are recognised at a point in time.

Note 3 Funding for the delivery of our services continued

3.4 Funding from other levels of government

Grants were received in respect of the following:

	2024 \$'000	2023 \$'000
Summary of grants		
Commonwealth funded grants	10,041	19,900
State funded grants	15,823	14,817
Total grants received	25,864	34,717

(a) Operating grants

	2024 \$'000	2023 \$'000
Recurrent - Commonwealth Government		
Family and children - child care	3,662	2,875
General home care	1,155	1,065
Financial Assistance Grants	325	9,162
Recurrent - State Government		
Family and children - kindergarten	6,001	5,582
Family and children - maternal and child health	1,810	1,697
School crossing supervisors	841	805
General home care	798	823
Family and children - child care	741	647
Community safety	352	301
Family and children - youth services	245	267
Community health	120	152
Recreational, leisure and community facilities	6	6
Other	49	45
Total recurrent operating grants	16,105	23,427
Non-recurrent - Commonwealth Government		
Community health	4	8
Non-recurrent - State Government		
Family and children - kindergarten	2,732	812
Recreational, leisure and community facilities	569	88
Environmental planning	79	501
Family and children - child care	56	14
Community health	21	50
Other	278	653
Arts and cultural services	-	85
Community safety	-	27
General home care	-	3
Total non-recurrent operating grants	3,739	2,241
Total operating grants	19,844	25,668

(b) Capital grants

	2024 \$'000	2023 \$'000
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	733	733
Financial Assistance Grants - local roads	65	1,783
Total recurrent capital grants	798	2,516
<i>Non-recurrent - Commonwealth Government</i>		
Recreational, leisure and community facilities	3,540	3,607
Drainage	322	-
Roads to recovery	183	-
Bridges	100	100
Footpaths and cycleways	(48)	567
<i>Non-recurrent - State Government</i>		
Recreational, leisure and community facilities	834	1,810
Roads	236	287
Footpaths and cycleways	32	-
Buildings	18	162
Drainage	5	-
Total non-recurrent capital grants	5,222	6,533
Total capital grants	6,020	9,049

Note 3 Funding for the delivery of our services continued

3.4 Funding from other levels of government continued

(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 point in 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.

	2024 \$'000	2023 \$'000
Income recognised under AASB 1058 Income for Not-for-Profit Entities		
General purpose	325	9,162
Specific purpose grants to acquire non-financial assets	798	2,516
Other specific purpose grants	4,503	3,680
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	20,238	19,359
	25,864	34,717

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

	2024 \$'000	2023 \$'000
Operating		
Balance at start of year	1,500	1,646
Received during the financial year and remained unspent at balance date	521	1,448
Received in prior years and spent during the financial year	(1,347)	(1,594)
Balance at year end	674	1,500
Capital		
Balance at start of year	1,194	2,717
Received during the financial year and remained unspent at balance date	1,333	275
Received in prior years and spent during the financial year	(1,153)	(1,798)
Balance at year end	1,374	1,194

Unspent grants are determined and disclosed on a cash basis.

3.5 Contributions

	2024 \$'000	2023 \$'000
Monetary	9,714	11,179
Total contributions	9,714	11,179

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

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

	2024 \$'000	2023 \$'000
Proceeds of sale	5,188	1,601
Written down value of assets disposed	(4,738)	(27,874)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	450	(26,273)

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

	2024 \$'000	2023 \$'000
Interest	1,851	643
Reimbursements	866	490
Rent	593	647
Rebates	144	-
Other	210	312
Total other income	3,664	2,092

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

	2024 \$'000	2023 \$'000
Wages and salaries	58,583	57,017
Annual leave and long service leave	7,784	7,352
Superannuation	7,644	6,800
Agency staff	4,130	3,490
WorkCover	3,531	2,470
Fringe benefits tax	276	314
Total employee costs	81,948	77,443

(a) Superannuation

Council made contributions to the following funds:

	2024 \$'000	2023 \$'000
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	254	259
	254	259
Employer contributions payable at reporting date	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,305	3,360
Employer contributions - other funds	3,460	3,165
	6,765	6,525
Employer contributions payable at reporting date	578	820

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

4.2 Materials and services

	2024 \$'000	2023 \$'000
Contract payments		
Waste Management	25,103	25,044
Operations - Maintenance	9,041	8,287
Operating Projects Expenditure	8,987	4,491
Active Ageing & Disability	1,319	1,230
Arts & Cultural Services	744	809
Corporate Services	597	960
People & Culture	494	483
Community Laws	456	430
Family & Children's Services	12	697
Other	1,348	584
Total contract payments	48,101	43,015
Administration costs	6,809	7,481
Utilities	3,567	3,867
Information technology	3,214	3,106
Consultants	1,901	2,976
Consumable materials and equipment	4,085	2,934
Building maintenance	3,058	2,800
Insurance	2,230	2,046
Finance and legal costs	1,108	1,173
General maintenance	848	722
Total materials and services	74,921	70,120

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

4.3 Depreciation

	2024 \$'000	2023 \$'000
Infrastructure	17,158	17,432
Property	6,119	5,076
Plant and equipment	1,507	1,465
Total depreciation	24,784	23,973

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

Note 4 The cost of delivering services continued

4.4 Amortisation - intangible assets

	2024 \$'000	2023 \$'000
Software	903	647
Total amortisation - intangible assets	903	647

4.5 Depreciation - right of use assets

	2024 \$'000	2023 \$'000
Property	316	173
Computers and telecommunications	473	446
Plant and equipment	33	16
Total amortisation - right of use assets	822	635

4.6 Allowance for impairment losses

	2024 \$'000	2023 \$'000
Parking and animal infringement debtors	303	248
Other debtors	2	28
Total allowance for impairment losses	305	276
Movement in allowance for impairment losses in respect of debtors		
Balance at the beginning of the year	37	56
New allowances recognised during the year	5	30
Amounts already allowed for and written off as uncollectible	(21)	(47)
Amounts allowed for but recovered during the year	(6)	(2)
Balance at the end of the year	15	37

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

	2024 \$'000	2023 \$'000
Interest - borrowings	3,012	1,746
Total borrowing costs	3,012	1,746

Borrowing costs are recognised as an expense in the period in which they are incurred.

4.8 Finance costs - leases

	2024 \$'000	2023 \$'000
Interest - lease liabilities	132	31
Total finance costs - leases	132	31

4.9 Contributions and donations

	2024 \$'000	2023 \$'000
Contribution to Your Library Limited	4,312	4,410
Community support payments	1,637	1,679
Contribution to the Knox Regional Sports Park project	-	1,236
Total contributions and donations	5,949	7,325

Council made a \$1.236 million contribution towards the Knox Regional Sports Park project in July 2022. Council-owned assets on the site were transferred to the State Government in July 2022.

4.10 Other expenses

	2024 \$'000	2023 \$'000
Councillors allowances	469	436
Operating lease rentals	135	145
Auditor's remuneration - internal audit	121	150
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	92	74
Total other expenses	817	805

Note 5 Investing in and financing our operations

5.1 Financial assets

(a) Cash and cash equivalents

	2024 \$'000	2023 \$'000
Cash on hand	4	4
Cash at bank	16,612	36,814
Term deposits	20,000	7,500
Total cash and cash equivalents	36,616	44,318

(b) Other financial assets

	2024 \$'000	2023 \$'000
Current		
Term deposits	10,000	12,500
Total current other financial assets	10,000	12,500
Total other financial assets	10,000	12,500
Total cash and cash equivalents and other financial assets	46,616	56,818

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

	2024 \$'000	2023 \$'000
Current		
Statutory receivables		
Rates debtors	16,989	14,528
Special rate assessment	52	52
Parking and animal infringement debtors	3,253	2,783
Allowance for expected credit loss - infringements	(2,475)	(2,171)
Net GST receivable	1,260	1,601
Non statutory receivables		
Other debtors	1,714	4,753
Allowance for expected credit loss - other debtors	(15)	(37)
Total current trade and other receivables	20,778	21,509

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

(d) Ageing of receivables

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

	2024 \$'000	2023 \$'000
Current (not yet due)	797	3,455
Past due by up to 30 days	402	693
Past due between 31 and 180 days	103	160
Past due between 181 and 365 days	68	90
Past due by more than 1 year	344	355
Total trade and other receivables	1,714	4,753

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$nil (2023: \$nil) were impaired. The amount of the allowance raised against these debtors was \$nil (2023: \$nil). Many of the long outstanding past due amounts have been lodged with the Council's debt collectors or are on payment arrangements.

(f) Contract assets

	2024 \$'000	2023 \$'000
Accrued income	2,342	1,008
Total contract assets	2,342	1,008

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

Note 5 Investing in and financing our operations continued

5.2 Non-financial assets

(a) Other assets

	2024 \$'000	2023 \$'000
Prepayments	1,340	1,141
Total other assets	1,340	1,141

(b) Intangible assets

	2024 \$'000	2023 \$'000
Software	2,419	2,742
Total intangible assets	2,419	2,742
Gross carrying amount		
Balance at 1 July 2023	7,777	6,961
Additions	580	1,237
Disposals	-	(421)
Balance at 30 June 2024	8,357	7,777
Accumulated amortisation and impairment		
Balance at 1 July 2023	5,035	4,809
Amortisation expense	903	647
Amortisation expense for disposals	-	(421)
Balance at 30 June 2024	5,938	5,035
Net book value at 30 June 2023	2,742	2,152
Net book value at 30 June 2024	2,419	2,742

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

5.3 Payables, trust funds and deposits and contract liabilities

(a) Trade and other payables

	2024 \$'000	2023 \$'000
Current		
Non-statutory payables		
Trade payables	6,003	13,324
Accrued expenses	5,025	4,303
Prepaid income	1,814	1,870
Total current trade and other payables	12,842	19,497

Prepaid income includes \$1.742 million for rates income that has been paid in advance.

(b) Trust funds and deposits

	2024 \$'000	2023 \$'000
Current		
Refundable deposits	1,722	1,651
Fire services levy	702	647
Retention amounts	100	227
Other refundable deposits	36	37
Total current trust funds and deposits	2,560	2,562

(c) Contract liabilities

	2024 \$'000	2023 \$'000
Contract liabilities		
Current		
Grants received in advance - operating	674	1,500
Grants received in advance - capital	1,374	1,194
Total contract liabilities	2,048	2,694

Trust funds and deposits

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

Contract liabilities

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

Note 5 Investing in and financing our operations continued

5.3 Payables, trust funds and deposits and contract liabilities continued

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

	2024 \$'000	2023 \$'000
Current		
Treasury Corporation of Victoria borrowings – secured	5,907	4,477
Other borrowings – secured	2,358	2,288
Total current interest-bearing liabilities	8,265	6,765
Non-current		
Treasury Corporation of Victoria borrowings – secured	57,374	47,801
Other borrowings – secured	17,032	19,390
Total non-current interest-bearing liabilities	74,406	67,191
Total	82,671	73,956

Borrowings are secured by the general rates revenue of Council.

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

	2024 \$'000	2023 \$'000
Not later than one year	8,265	6,766
Later than one year and not later than five years	34,045	29,932
Later than five years	40,361	37,258
	82,671	73,956

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. 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 based on contractual repayment terms at every balance date.

5.5 Provisions

	Employee \$'000s	Landfill rehabilitation \$'000s	Total \$'000s
2024			
Balance at beginning of the financial year	18,979	2,629	21,608
Additional provisions	7,087	(218)	6,869
Amounts used	(7,040)	(214)	(7,254)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	148	19	167
Balance at the end of the financial year	19,174	2,216	21,390
<i>Provisions - current</i>	18,109	416	18,525
<i>Provisions - non-current</i>	1,065	1,800	2,865
2023			
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)
Balance at the end of the financial year	18,979	2,629	21,608
<i>Provisions - current</i>	17,848	663	18,511
<i>Provisions - non-current</i>	1,131	1,966	3,097

Note 5 Investing in and financing our operations continued

5.5 Provisions continued

(a) Employee provisions

	2024 \$'000	2023 \$'000
Current provisions expected to be wholly settled within 12 months		
Annual leave	2,840	2,925
Long service leave	951	950
Gratuities	63	75
	3,854	3,950
Current provisions expected to be wholly settled after 12 months		
Annual leave	3,787	3,842
Long service leave	9,999	9,525
Gratuities	469	531
	14,255	13,898
Total current employee provisions	18,109	17,848
Non-current		
Long service leave	1,065	1,131
Total non-current employee provisions	1,065	1,131
Aggregate carrying amount of employee provisions:		
Current	18,109	17,848
Non-current	1,065	1,131
Total aggregate carrying amount of employee provisions	19,174	18,979

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.

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.

	2024	2023
Key Assumptions - AL:		
• Weighted average discount rate	2.43%	2.44%
• Weighted average index rate	2.50%	1.49%
• Average settlement period (years)	2	2
Key Assumptions - LSL:		
• Weighted average discount rate - current	3.85%	3.60%
• Weighted average discount rate - non-current	4.11%	4.07%
• Weighted average index rate - current	2.50%	2.25%
• Weighted average index rate - non-current	2.50%	2.58%
• Average settlement period (years)	18	17
Key Assumptions - Gratuity:		
• Weighted average discount rate	3.62%	3.72%
• Weighted average index rate	2.50%	2.43%
• Average settlement period (years)	27	26

Note 5 Investing in and financing our operations continued

5.5 Provisions continued

(b) Landfill rehabilitation

	2024 \$'000	2023 \$'000
Current		
Cathies Lane landfill site	281	242
Llewellyn Reserve landfill site	135	421
	416	663
Non-current		
Cathies Lane landfill site	1,309	1,421
Llewellyn Reserve landfill site	491	545
Total non-current provisions	1,800	1,966
Total aggregate carrying amount of landfill rehabilitation provisions	2,216	2,629

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 the current understanding of the 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.

	2024	2023
Key assumptions – Cathies Lane landfill site:		
• Weighted average discount rate	5.20%	5.07%
• Inflation rate	2.61%	2.61%
• Settlement period (years)	10	11
• Estimated cost to rehabilitate	\$1.814m	\$1.905m
Key assumptions – Llewellyn Reserve landfill site:		
• Weighted average discount rate	5.21%	5.16%
• Inflation rate	2.61%	2.61%
• Settlement period (years)	10	11
• Estimated cost to rehabilitate	\$0.711m	\$1.065m

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 2024, Council has an amount of \$1.590 million as a provision for the restoration of the Cathies Lane landfill site and includes an ongoing commitment of approximately \$0.170 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 2024, Council has an amount of \$0.626 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 30 June 2024

	2024 \$'000	2023 \$'000
Bank overdraft	1,500	1,500
Credit card facilities	200	200
Total facilities	1,700	1,700
Used facilities	27	19
Unused facilities	1,673	1,681

Note 5 Investing in and financing our operations continued

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

2024	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Garbage collection and recycling	1,208	1,213	-	-	2,421
Library services	4,431	4,541	9,426	-	18,398
Infrastructure management	4,244	2,637	1,519	-	8,400
Consultancies	1,118	615	524	-	2,257
Cleaning contracts for council buildings	130	-	-	-	130
Total	11,131	9,006	11,469	-	31,606
Capital					
Buildings	348	14	3	-	365
Plant and equipment	-	-	-	-	-
Other infrastructure	4,964	174	220	-	5,358
Total	5,312	188	223	-	5,723

2023	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
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 buildings	529	131	-	-	660
Total	20,642	8,075	12,459	-	41,176
Capital					
Buildings	5,330	-	-	-	5,330
Plant and equipment	953	-	-	-	953
Other infrastructure	8,194	230	229	-	8,653
Total	14,477	230	229	-	14,936

(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 32 years. A number of these leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2024 \$'000	2023 \$'000
Not later than one year	658	564
Later than one year and not later than five years	1,902	1,420
Later than five years	9,069	10,209
	11,629	12,193

5.8 Leases

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

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

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

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

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

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

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

Note 5 Investing in and financing our operations continued

5.8 Leases continued

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.

	Property \$'000	Computers and Telecommunications \$'000	Plant and Equipment \$'000	Total \$'000
Right-of-use assets				
Balance at 1 July 2023	342	729	33	1,104
Additions	5,147	761	33	5,941
Depreciation charge	(316)	(473)	(33)	(822)
Balance at 30 June 2024	5,173	1,017	33	6,223
Balance at 1 July 2022	495	515	49	1,059
Additions	20	660	-	680
Depreciation charge	(173)	(446)	(16)	(635)
Balance at 30 June 2023	342	729	33	1,104
			2024 \$'000	2023 \$'000
Lease liabilities				
Maturity analysis - contractual undiscounted cash flows				
Less than one year			1,316	549
One to five years			2,800	612
More than five years			3,801	-
Total undiscounted lease liabilities as at 30 June			7,917	1,161
Lease liabilities included in Balance Sheet at 30 June:				
Current			1,032	517
Non-current			5,215	594
Total lease liabilities			6,247	1,111

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.

	2024 \$'000	2023 \$'000
Expenses relating to:		
Short-term leases	114	124
Leases of low value assets	21	21
Total	135	145

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:

	2024 \$'000	2023 \$'000
Payable:		
Within one year	11	21
Later than one year but not later than five years	3	14
Total lease commitments	14	35

Note 6 Assets we manage

6.1 Non-current assets classified as held for sale

	2024 \$'000	2023 \$'000
Buildings	959	227
Land at fair value	3,707	1,845
Total non-current assets classified as held for sale	4,666	2,072

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.

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount at fair value 30 June 2023 \$'000	Carrying amount at cost 30 June 2023 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000
Land	1,038,888	7,719	-	-	71,809
Buildings	178,787	7,239	11,725	-	141
Plant and equipment	-	7,711	2,587	-	-
Infrastructure	764,056	80,546	18,178	-	71,911
Work in progress	-	57,134	17,906	-	-
	1,981,731	160,349	50,396	-	143,861

Summary of work in progress

	Opening work in progress \$'000	Additions \$'000	Transfers \$'000	Write offs \$'000	Closing work in progress \$'000
Property	27,894	3,359	(25,872)	(2,484)	2,897
Plant and equipment	-	755	-	-	755
Infrastructure	29,240	13,792	(22,858)	(522)	19,652
	57,134	17,906	(48,730)	(3,006)	23,304

The transfer from property work in progress includes \$0.041 million that is included in the opening work in progress for property, but was capitalised as plant and equipment.

The transfer from infrastructure work in progress includes \$0.720 million that is included in the opening work in progress for infrastructure, but was capitalised as plant and equipment.

The write offs from infrastructure work in progress includes \$0.142 million that is included in the opening work in progress for infrastructure, but has been capitalised as an intangible asset.

					Carrying amount at fair value 30 June 2024 \$'000	Carrying amount at cost 30 June 2024 \$'000	Total carrying amount 30 June 2024 \$'000
Depreciation \$'000	Disposal \$'000	Impairment \$'000	Transfers \$'000	Write offs \$'000			
-	(5,260)	-	-	-	1,105,940	7,216	1,113,156
(6,119)	(2,765)	-	25,831	-	209,573	5,266	214,839
(1,507)	(533)	-	761	-	-	9,019	9,019
(17,158)	(831)	-	22,138	-	841,060	97,780	938,840
-	-	-	(48,730)	(3,006)	-	23,304	23,304
(24,784)	(9,389)	-	-	(3,006)	2,156,573	142,585	2,299,158

Note 6 Assets we manage continued

6.2 Property, infrastructure, plant and equipment continued

(a) Property

	Land – specialised \$'000	Land – non specialised \$'000	Land improvements \$'000
At fair value 1 July 2023	838,114	200,775	-
At cost 1 July 2023	4,062	502	3,154
Accumulated depreciation at 1 July 2023	-	-	-
	842,176	201,277	3,154
Movements			
Additions at cost	-	-	-
Revaluation	55,376	16,433	-
Disposal at fair value	(3,171)	(2,089)	-
Disposal at cost	-	-	-
Transfers	38,521	(38,521)	-
Write offs	-	-	-
	90,726	(24,177)	-
Movements in accumulated depreciation			
Depreciation and amortisation	-	-	-
Accumulated depreciation of disposals	-	-	-
Revaluation	-	-	-
	-	-	-
At fair value 30 June 2024	928,840	177,100	-
At cost 30 June 2024	4,062	-	3,154
Accumulated depreciation at 30 June 2024	-	-	-
Carrying amount	932,902	177,100	3,154

(b) Plant and equipment

	Plant, machinery and equipment \$'000	Fixtures, fittings and furniture \$'000
At cost 1 July 2023	13,477	2,291
Accumulated depreciation at 1 July 2023	(7,080)	(2,188)
	6,397	103
Movements		
Additions	2,445	-
Disposal	(1,387)	-
Transfers	-	41
	1,058	41
Movements in accumulated depreciation		
Depreciation and amortisation	(1,286)	(48)
Accumulated depreciation of disposals	854	-
	(432)	(48)
At cost 30 June 2024	14,535	2,332
Accumulated depreciation at 30 June 2024	(7,512)	(2,236)
Carrying amount	7,023	96

Note 6 Assets we manage continued

6.2 Property, infrastructure, plant and equipment continued

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000
At fair value 1 July 2023	758,770	18,040	165,005	288,196
At cost 1 July 2023	8,765	-	3,827	-
Accumulated depreciation at 1 July 2023	(240,021)	(4,526)	(86,479)	(151,997)
	527,514	13,514	82,353	136,199
Movements				
Additions at cost	5,287	2,010	4,659	3,111
Revaluation	103,164	-	-	-
Disposal at fair value	(2,708)	-	(1,776)	-
Disposal at cost	-	-	-	-
Transfers	1,627	581	1,901	906
Write offs	-	-	-	-
	107,370	2,591	4,784	4,017
Movements in accumulated depreciation				
Depreciation and amortisation	(7,996)	(194)	(2,884)	(3,609)
Accumulated depreciation of disposals	2,300	-	1,411	-
Revaluation	(31,646)	-	-	-
	(37,342)	(194)	(1,473)	(3,609)
At fair value 30 June 2024	874,905	18,040	163,229	288,196
At cost 30 June 2024	-	2,591	10,387	4,017
Accumulated depreciation at 30 June 2024	(277,363)	(4,720)	(87,952)	(155,606)
Carrying amount	597,542	15,911	85,664	136,607

Recreational, leisure and community facilities \$'000	Off street car parks \$'000	Other infrastructure \$'000	Work in progress \$'000	Total infrastructure \$'000
-	23,473	-	-	1,253,484
87,387	1,327	6	29,240	130,552
(20,412)	(6,753)	(6)	-	(510,194)
66,975	18,047	-	29,240	873,842
2,154	957	-	13,792	31,970
-	(349)	-	-	102,815
-	-	-	-	(4,484)
(180)	-	-	-	(180)
14,045	3,078	-	(22,858)	(720)
-	-	-	(522)	(522)
16,019	3,686	-	(9,588)	128,879
(2,165)	(310)	-	-	(17,158)
122	-	-	-	3,833
-	742	-	-	(30,904)
(2,043)	432	-	-	(44,229)
-	28,486	-	-	1,372,856
103,406	-	6	19,652	140,059
(22,455)	(6,321)	(6)	-	(554,423)
80,951	22,165	-	19,652	958,492

Note 6 Assets we manage continued

6.2 Property, infrastructure, plant and equipment continued

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

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

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

Asset recognition thresholds and depreciation periods	Depreciation Period Years	Threshold Limit \$'000
Land and land improvements		
Land	n/a	10
Land improvements	n/a	10
Land under roads	n/a	10
Buildings		
Buildings	20-200	10
Plant and equipment		
Plant, machinery and equipment	3-10	10
Fixtures, fittings and furniture	3-10	10
Computers and telecommunications	3-10	10
Artworks	n/a	10
Infrastructure		
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
Intangible assets		
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.

The date and type 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 2024 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Type of valuation
Land	-	177,100	-	June2024	Full
Specialised land	-	-	928,840	June2024	Full
Specialised buildings	-	-	209,573	June2024	Full
Total	-	177,100	1,138,413		

Note 6 Assets we manage continued

6.2 Property, infrastructure, plant and equipment continued

Valuation of infrastructure

The valuation of roads and off street car parks has been determined in accordance with a valuation undertaken by Mr Suthan Srimanoharan, B.Sc (Civil Eng), Asset Engineer, Knox City Council.

The date and type 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 footpaths and cycleways will be conducted in 2024-25, and a full revaluation of bridges and drainage will be conducted in 2025-26.

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Type of valuation
Roads	-	-	597,542	June 2024	Full
Bridges	-	-	13,327	June 2023	Full
Footpaths and cycleways	-	-	75,427	June 2022	Full
Drainage	-	-	132,598	June 2023	Full
Off street car parks	-	-	22,165	June 2024	Full
Total	-	-	841,059		

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 -25% and 55%. 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 \$1,547 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 are calculated on a square metre basis and ranges from \$225 to \$4,600 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary up to 149 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.

	2024 \$'000	2023 \$'000
Reconciliation of specialised land at fair value		
Parks and reserves	798,754	761,187
Community facilities	34,476	33,467
Civic precinct	45,043	31,315
Transfer station	12,046	12,145
Total specialised land at fair value	890,319	838,114

6.3 Investments in associates, joint arrangements and subsidiaries

(a) Investment in associates

	2024 \$'000	2023 \$'000
Investment in associate accounted for by the equity method is:		
Your Library Limited (formerly Eastern Regional Libraries Corporation)	2,747	2,455

Your Library Limited

Background

The principal activity of Your Library Limited is the operation of libraries. Council's ownership interest of Your Library Limited as at 30 June 2024 was 36.39% (2023: 36.39%) based on Council's contribution of the net assets to the entity on its commencement on 1 July 2023. Council's proportion of voting power as at 30 June 2024 was 33.33% (2023: 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 Your Library Agreement reflects the Regional Library Agreement previously in place.

On 30 June 2023, in accordance with Section 330 of the *Local Government Act 2020*, Eastern Regional Libraries Corporation 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 contributed in accordance with the libraries outlined in the Your Library Agreement and have continued as before with the objective of servicing the local community with library services.

	2024 \$'000	2023 \$'000
Fair value of Council's investment in Your Library Limited	2,747	2,455
Council's share of accumulated surplus		
Council's share of accumulated surplus at start of year	2,455	3,469
Reported surplus/(deficit) for year	292	(90)
Distribution of accumulated surplus	-	(924)
Council's share of accumulated surplus at end of year	2,747	2,455
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,455	3,469
Share of surplus/(deficit) for year	292	(90)
Distribution of accumulated surplus	-	(924)
Carrying value of investment at end of year	2,747	2,455
Council's share of expenditure commitments		
Operating commitments	314	228
Council's share of expenditure commitments	314	228

Note 6 Assets we manage continued

6.3 Investments in associates, joint arrangements and subsidiaries continued

Council directly provides a number of additional resources free of charge to Your Library Limited in relation to the library branches in the Knox municipality. The annual operating cost to Council for providing these facilities are as follows:

	2024 \$'000	2023 \$'000
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	854	603

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 Your Library Limited are brought to account as an adjustment to the carrying value of the investment.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related parties

Parent Entity

Knox City Council

Associates

Your Library Limited. 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 Marcia Timmers-Leitch (Mayor)	Mayor from 1 July 2023 to 14 November 2023 Councillor from 14 November 2023 to current
Councillor Jude Dwight (Deputy Mayor/Mayor)	Deputy Mayor from 1 July 2023 to 14 November 2023 Mayor from 14 November 2023 to current
Councillor Sorina Grasso (Deputy Mayor)	Councillor from 1 July 2023 to 14 November 2023 Deputy Mayor from 14 November 2023 to current
Councillor Yvonne Allred	Councillor from 1 July 2023 to current
Councillor Meagan Baker	Councillor from 1 July 2023 to current
Councillor Lisa Cooper	Councillor from 1 July 2023 to current
Councillor Susan Laukens	Councillor from 1 July 2023 to current
Councillor Darren Pearce	Councillor from 1 July 2023 to current
Councillor Nicole Seymour	Councillor from 1 July 2023 to current
Chief Executive Officer and other key management personnel	
Bruce Dobson - Chief Executive Officer	
Judy Chalkley - Director Connected Communities	
Greg Curcio - Director Customer and Performance	
Matt Kelleher - Director City Liveability	
Navec Lorkin - Chief Financial Officer	
John Rashed - Chief People Officer	1 July 2023 to 19 February 2024
Grant Thorne - Director Infrastructure	

On 19 February 2024 an updated KMP structure was implemented, removing the role of Chief People Officer from the Executive Leadership Team. This role now reports to the Director Customer and Performance. John Rashed was on the Executive Leadership Team up to this date, and ceased his employment at Knox City Council on 26 April 2024.

	2024 No.	2023 No.
Total number of Councillors	9	9
Chief Executive Officer and other key management personnel	7	11
Total key management personnel	16	20

Note 7 People and relationships continued

7.1 Council and key management remuneration continued

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2024 \$'000	2023 \$'000
Total remuneration of Key Management Personnel was as follows:		
Short-term employee benefits	2,385	2,508
Other long-term employee benefits	56	43
Post-employment benefits	194	210
Termination benefits	-	146
Total	2,635	2,907

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

	2024 No.	2023 No.
\$20,000 - \$29,999	-	1
\$30,000 - \$39,999	6	6
\$50,000 - \$59,999	1	1
\$60,000 - \$69,999	1	2
\$90,000 - \$99,999	-	1
\$110,000 - \$119,999	1	-
\$130,000 - \$139,999	-	1
\$170,000 - \$179,999	1	-
\$180,000 - \$189,999	-	1
\$220,000 - \$229,999	-	1
\$230,000 - \$239,999	-	1
\$240,000 - \$249,999	1	1
\$280,000 - \$289,999	-	1
\$300,000 - \$309,999	1	-
\$310,000 - \$319,999	1	-
\$320,000 - \$329,999	-	1
\$330,000 - \$339,999	2	1
\$410,000 - \$419,999	-	1
\$440,000 - \$449,999	1	-
	16	20

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 (2022-23: \$160,000) and who report directly to a member of the KMP.

	2024 \$'000	2023 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	2,639	3,077
Other long-term employee benefits	77	24
Post-employment benefits	310	319
Termination benefits	-	100
Total	3,026	3,520

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

	2024 No.	2023 No.
Income range		
\$160,000 - \$169,999	-	4
\$170,000 - \$179,999	1	-
\$180,000 - \$189,999	1	2
\$190,000 - \$199,999	7	5
\$200,000 - \$209,999	-	3
\$210,000 - \$219,999	5	1
\$220,000 - \$229,999	-	2
\$230,000 - \$239,999	1	1
	15	18

Note 7 People and relationships continued

7.2 Related party disclosure

(a) Transactions with related parties

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

	2024 \$'000	2023 \$'000
Contributions to Your Library Limited	4,312	4,500
Total transactions with related parties	4,312	4,500

Council directly provides a number of additional resources free of charge to Your Library Limited in relation to library branches in the Knox municipality. The annual operating cost to Council for providing these facilities is as follows:

	2024 \$'000	2023 \$'000
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	854	603

(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 \$27.400 million (2022-23: \$22.923 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 2023-24 (2022-23: \$Nil). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 are \$0.241 million.

Landfill

Council has identified a previously unknown former landfill at Wantirna Reserve. An Environment Protection Authority (EPA) appointed auditor has verified an Aftercare Management Plan for the site, with no further investigation works required at the site.

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 2024.

Note 8 Managing uncertainties continued

8.1 Contingent assets and liabilities continued

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

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

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

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

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

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

Market risk is the risk that the fair value or future cash flows of Council financial instruments will fluctuate because of changes in market prices. 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 May 2024, 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.

Note 8 Managing uncertainties continued

8.3 Financial instruments continued

(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 allowance for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

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

To help reduce these risks Council:

- 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 4.629%.

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

Note 8 Managing uncertainties continued

8.4 Fair value measurement continued

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

Note 9 Other Matters

9.1 Reserves

(a) Asset revaluation reserve

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
2024			
Property			
Land	850,082	69,720	919,802
Buildings	83,838	141	83,979
	933,920	69,861	1,003,781
Plant and equipment			
Artworks	31	-	31
	31	-	31
Infrastructure			
Roads	324,628	71,518	396,146
Bridges	2,662	-	2,662
Footpaths and cycleways	31,418	-	31,418
Drainage	78,863	-	78,863
Off street car parks	3,007	393	3,400
Other infrastructure	-	-	-
	440,578	71,911	512,489
Total asset revaluation reserve	1,374,529	141,772	1,516,301
2023			
Property			
Land	850,082	-	850,082
Buildings	83,436	402	83,838
	933,518	402	933,920
Plant and equipment			
Artworks	31	-	31
	31	-	31
Infrastructure			
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	-	-	-
	466,800	(26,222)	440,578
Total asset revaluation reserve	1,400,349	(25,820)	1,374,529

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.

Note 9 Other Matters continued

9.1 Reserves continued

(b) Other reserves

2024	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
Restricted reserves				
Basketball stadium infrastructure reserve	100	-	(28)	72
Defined benefits reserve	-	500	-	500
Football pitch replacement fund	-	-	-	-
Open space reserve	17,248	5,917	(12,373)	10,792
State Basketball Centre asset renewal fund	-	-	-	-
Total restricted reserves	17,348	6,417	(12,401)	11,364
Unrestricted reserves				
Aged care reserve	2,960	-	(170)	2,790
Blue Hills	-	-	-	-
City futures fund	246	-	(246)	-
HACC capital reserve	512	-	-	512
Library reserve	2,642	-	(1,137)	1,505
Mountain Gate reserve	-	-	-	-
Revegetation net gain	88	65	-	153
Revolving energy fund	-	-	-	-
Scoresby Recreation Reserve	203	31	-	234
Social housing reserve	2,559	-	-	2,559
Stamford Park	1,386	-	(1,386)	-
Unexpended grant reserve (Financial Assistance Grants)	8,609	-	(8,609)	-
Total unrestricted reserves	19,205	96	(11,548)	7,753
Total other reserves	36,553	6,513	(23,949)	19,117

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
Restricted reserves				
Basketball stadium infrastructure reserve	100	-	-	100
Defined benefits reserve	-	-	-	-
Football pitch replacement fund	612	-	(612)	-
Open space reserve	17,313	6,183	(6,248)	17,248
State Basketball Centre asset renewal fund	624	-	(624)	-
Total restricted reserves	18,649	6,183	(7,484)	17,348
Unrestricted reserves				
Aged care reserve	3,160	-	(200)	2,960
Blue Hills	3	-	(3)	-
City futures fund	246	-	-	246
HACC capital reserve	545	-	(33)	512
Library reserve	2,000	924	(282)	2,642
Mountain Gate reserve	140	-	(140)	-
Revegetation net gain	476	65	(453)	88
Revolving energy fund	12	-	(12)	-
Scoresby Recreation Reserve	173	30	-	203
Social housing reserve	-	2,559	-	2,559
Stamford Park	8,923	-	(7,537)	1,386
Unexpended grant reserve (Financial Assistance Grants)	5,844	8,609	(5,844)	8,609
Total unrestricted reserves	21,522	12,187	(14,504)	19,205
Total other reserves	40,171	18,370	(21,988)	36,553

Note 9 Other Matters continued

Nature and purpose of other reserves

Basketball stadium infrastructure reserve

The purpose of this reserve is to improve basketball stadium facilities within the Knox municipality.

Defined benefits reserve

The purpose of this reserve is to fund a defined benefits call should it be made.

Football pitch replacement fund

The purpose of this reserve is to provide for future football pitch replacement at Knox Regional Sports Park.

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.

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).

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.

Blue Hills

The purpose of this reserve is to construct the Early Years Hubs facilities for the benefit of the Knox Community.

City futures fund

The purpose of this reserve is to enhance community facilities within Knox municipality.

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.

Mountain Gate reserve

The purpose of this reserve is to enhance community facilities within Mountain Gate.

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.

Scoresby Recreation reserve

The purpose of this reserve is to invest the income derived from the lease of this site into the Scoresby Recreation Reserve.

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.

Stamford Park

The purpose of this reserve is to develop the Stamford Park site for the benefit of the Knox Community.

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.

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

	2024 \$'000	2023 \$'000
Surplus/(deficit) for the year	7,250	(7,896)
Non-cash adjustments		
Depreciation	24,784	23,973
Amortisation - intangible assets	903	647
Depreciation - right of use assets	822	635
Allowance for impairment losses	305	276
Borrowing costs	3,012	1,746
Finance costs - leases	132	31
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	(450)	26,273
Increment in investment in associate	(292)	90
Change in operating assets and liabilities		
(Increase)/decrease in trade and other receivables	1,036	(2,691)
(Increase)/decrease in prepayments	(125)	(56)
(Increase)/decrease in contract assets	(1,334)	(984)
Increase/(decrease) in trade and other payables	(679)	3,369
Increase/(decrease) in contract and other liabilities	(646)	(1,669)
Increase/(decrease) in provisions	(218)	189
Increase/(decrease) in other liabilities	(2)	55
(Increase)/decrease in inventories	8	(7)
Net cash provided by/(used in) operating activities	34,506	43,981

Note 9 Other Matters continued

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 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

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 for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023.

The financial assumptions used to calculate the 30 June 2023 VBI were:

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

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

Employer contributions

Regular contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Knox City Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022-23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

9.3 Superannuation continued

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including 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 2023 triennial 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. A full investigation was conducted as at 30 June 2023.

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

	2023 Triennial investigation	2022 Interim investigation
A VBI surplus	\$84.7 million	\$44.6 million
A total service liability surplus	\$123.6 million	\$105.8 million
A discounted accrued benefits surplus	\$141.9 million	\$111.9 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 2023.

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

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

Note 9 Other Matters continued

The 2024 interim actuarial investigation

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

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

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

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

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

The 2020 triennial actuarial investigation

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

	2020 Triennial investigation	2023 Interim investigation
Net investment returns	5.6% pa	5.7% pa
Salary information	2.5 % pa for the first two years, and 2.75% pa thereafter	3.5% pa
Price inflation (CPI)	2.0% pa	2.8% pa

Superannuation contributions

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

Scheme	Type of scheme	Rate	2024 \$'000	2023 \$'000
Vision super	Defined Benefit	11.0% (2023: 10.5%)	254	259
Other funds	Defined Benefit	11.0% (2023: 10.5%)	-	-
Vision super	Accumulation Fund	11.0% (2023: 10.5%)	3,305	3,360
Other funds	Accumulation Fund	11.0% (2023: 10.5%)	3,460	3,165

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$0.241 million.

Note 10 Change in accounting policy

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

How to Access Knox’s Annual Report

The 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 the Annual Report by telephoning 9298 8000 or sending an email to 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), in person, or calling our Customer Service team on 9298 8000.

Contact Us

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