

## 8.1 2021-22 Annual Report

**SUMMARY: Corporate Planning and Reporting Officer, Elisa De Iuliis**  
**Knox City Council's 2021-22 Annual Report is presented to Council for consideration, in accordance with the Local Government Act 2020.**

### **RECOMMENDATION**

**That Council:**

- 1. Consider and endorse the 2021-22 Annual Report in accordance with Sections 98 and 99 of the Local Government Act 2020, and**
- 2. Note that the 2021-22 Annual Report will be made available via Council's website.**

### **1. INTRODUCTION**

Section 98 of the Local Government Act 2020 (the Act) requires the Council to prepare an Annual Report containing:

- a) a report of operations of the Council;
- b) an audited performance statement;
- c) audited financial statements;
- d) a copy of the auditor's report on the performance statement;
- e) a copy of the auditor's report on the financial statements under Part 3 of the Audit Act 1994;
- f) any other matters prescribed by the regulations.

### **2. DISCUSSION**

On 26 September 2022, Council approved in principle the year-end financial statements and the performance statement in advance of the Auditor-General's consideration.

Final audit reports on the financial statements and performance statement were received from the Auditor General on 21 October 2022.

Section 100 of the Local Government Act 2020 requires the Mayor to report on the implementation of the Council Plan by presenting the annual report at a Council meeting open to the public.

In addition to fulfilling statutory obligations, the report of Council's performance for 2021-22 provides an opportunity to report to the Knox community about Council services and initiatives during the year.

The Annual Report continues to be produced in a primarily electronic format available through the Knox City Council website, with hard copies available by request. The structure of the report is outlined below.

#### Introduction

This includes summary highlights of 2021-22, Mayoral Message and Chief Executive Officer Message, Council's vision, values, and information about Council, Councillors and the organisation.

#### Performance section

This section describes Knox's planning framework, outlines key services and documents the performance of Knox against the Council Plan 2021-25 by Key Directions.

The service performance indicators of the Local Government Performance Reporting Framework (LGPRF) are also included in this section. The Financial Performance and sustainability indicators are included in the Performance Statement.

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### Governance and Statutory Information

This section captures annual statutory reporting requirements, Councillor meeting attendance, documents available for inspection, audit operations and the Governance and Management checklist.

### Performance Statement

This is the statement prepared under sections 98 and 99 of the Act and reports on the LGPRF. The regulations require an explanation of any material variations for all relevant indicators. Materiality thresholds have been set at +/- 10%. The Performance Statement has received an unqualified report from the Victorian Auditor General's office.

### Financial Statements

This contains financial statements, as well as a guide to assist readers to understand their nature and content. These statements have received an unqualified report from the Victorian Auditor-General's Office.

## **3. CONSULTATION**

Under section 100 of the Local Government Act 2020, for the purposes of section 18(1)(d), the Mayor must report on the implementation of the Council Plan by presenting the annual report at a Council meeting open to the public.

## **4. CLIMATE CHANGE CONSIDERATIONS**

Implementation of the recommendation is considered to have no direct implications or has no direct impacts upon Council's Net Zero 2030 target, the Community Net Zero 2040, exposure to climate risks or climate change adaptation.

## **5. ENVIRONMENTAL/AMENITY CONSIDERATIONS**

Information about Council's achievements and aspirations for the environment are contained in the 2021-22 Annual Report. Producing the report in a primarily electronic format saves paper resources and printing costs.

## **6. FINANCIAL & ECONOMIC IMPLICATIONS**

An overview of Council's financial performance is presented in the 2021-22 Annual Report. The Annual Report contains a guide on how to understand the detailed financial report which includes audited financial and standard statements. The financial position of Council is considered healthy, and the audit has been passed without qualification by the Victorian Auditor General's office.

## **7. SOCIAL IMPLICATIONS**

Information about Council's achievements and aspirations for the community and social impacts are contained in the Annual Report 2021-22.

**8. RELEVANCE TO KNOX COUNCIL PLAN 2021-2025**

**Civic Engagement & Integrity**

Strategy 5.3 - Ensure our processes are transparent and decisions are accountable.

**9. CONFLICT OF INTEREST**

The officers contributing to and responsible for this report have no conflicts of interest requiring disclosure under Chapter 5 of the Governance Rules of Knox City Council.

**10. CONFIDENTIALITY**

There is no content in this report that meets the definition of confidential information from the Local Government Act 2020.

**Report Prepared By:** Corporate Planning and Reporting Officer, Elisa De Iulius

**Report Authorised By:** Chief Executive Officer, Bruce Dobson

**Attachments**

1. Annual Report 2021-22 [8.1.1 - 186 pages]





## 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. The Knox Aboriginal and Torres Strait Islander Community come from a variety of different Nations within Australia and Torres Strait, including 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 history.

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 the First Nations people and the traumatic stories of colonisation. The journey ahead for Knox involves the land, the traditional custodians, the local Indigenous community, the wider community and Council itself. Walking together and listening together to create a culturally safe and culturally rich community for all. In 2021, Council announced an intention to promote a 'whole of business' mindset, moving forward in its acknowledgement and respect of First Nations people, ensuring cross functional collaboration as opportunities present themselves.



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## Welcome to Knox City Council's Annual Report for 2021-22.

The Annual Report provides a thorough account of Council's achievements, challenges and performance from 1 July 2021 to 30 June 2022. It also provides audited financial statements and a performance statement.

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



# Welcome to the Report of operations 2021-22

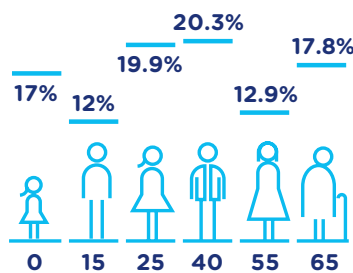
Knox City Council is committed to transparent reporting and accountability to the community. The report of operations 2021-22 is the primary means of advising the community about Council’s operations and performance during the financial year.

## Who we are

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



**159,103**  
people call Knox home.

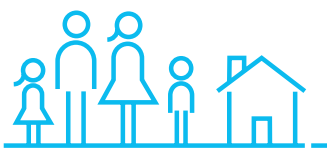


**40**  
is the average age of residents.



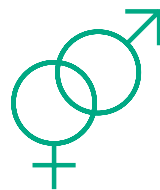
**36%**  
of residents were born overseas:

- 5.3% China.
- 3.1% United Kingdom.
- 3.2% India.
- 2.5% Malaysia.
- 2.4% Sri Lanka.



**family composition**

- 48.8% Couple family with children.
- 34.8% Couple family without children.
- 15.1% One-parent family.
- 1.3% Other family configurations.



**49%**  
male.  
**51%**  
female.



**30%**  
of working residents are employed in Knox.

Source: 2021 Knox Census All persons QuickStats



## Fast facts about our services

In 2021-22, there were...



**57,621**

online service requests received



**4,892**

visits to Council's Customer Service Centre



**83,725**

phone calls received, with 82% resolved at the first point of contact



**32,299**

hard waste bookings lodged



**4,840**

children provided with maternal and child health (MCH) services



**1,559**

MCH four-week key age and stage visits



**4,004**

infants and children immunised



**180,771**

visits to aquatic facilities



**1,965**

animal management requests received



**696,928**

physical library items loaned



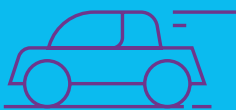
**709,358**

digital library items loaned



**1,073**

planning applications received



**2,212**

community transport trips made



**2,462**

trees planted



**1,242km**

of footpaths maintained



**40,979**

drainage pits maintained



**209**

playgrounds maintained



**725km**

of local roads maintained



**64**

sportsgrounds and major reserves maintained



**279**

Council-owned buildings maintained



**21,575m<sup>2</sup>**

of graffiti removed from Knox Council's assets

## The year in review

### Mayor's message

**This Annual Report details Knox City Council's delivery of its Community Plan that represents the voices of our community and the Council Plan that outlines the commitment and contribution of Council.**

While this Annual Report talks about the high-level achievements over the past financial year, there are core functions that happen quietly every day and often go unrecognised. Council should be congratulated for continuing these important works for our community as well as delivering many additional projects.

This past year, Knox Council adopted its 10-year Community Plan 2021-2031, which includes five Key Directions to achieve the vision for Knox: ***Where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.*** This was a great achievement for all those involved.

The Council Plan 2021-2025 was also adopted during 2021-22 and outlines how Council will achieve the community vision and support the five Key Directions. Our plan also incorporates the Municipal Public Health and Wellbeing Plan. I am pleased that the priorities for supporting, protecting and improving the health and wellbeing of the community has been prioritised given the past uncertain times. These plans are the result of 18 months of engagement with almost 4,500 people who shared their thoughts on shaping the future of Knox.

A defining moment for me as Mayor was when Council recognised that we are in a state of climate emergency. Our commitment to addressing this emergency is reflected in the Climate Response Plan 2021-2031, which was adopted in September 2021. It provides a roadmap for Council to reach net-zero emissions by 2030 and for the Knox community to reach net-zero emissions by 2040. The plan sets out how this will be achieved in partnership with the Knox community. Included in this plan is the conversion of public lighting to energy-efficient LED lights, the expansion of Council's electric vehicle fleet, and Council's participation in a power purchasing agreement that commenced on 1 July 2021, with the objective of having all of our streetlights powered by 100 per cent renewable energy from a wind farm in Gippsland.

Our annual budget is the first instalment in delivering these strategic plans. Feedback from the community indicated that it was important to produce a forward-looking budget that invests in growing and strengthening Knox while recognising the continuous challenges many in our community still face. We also invested in services to meet the diverse needs of the people of Knox.

These ranged from early-years programs, support for older residents and services for the vulnerable members of our community, through to urban planning and critical infrastructure delivery.

The 2021-22 Budget also reflected the unique circumstances that had been impacting on Council and the wider Knox community during the COVID-19 pandemic. It included a \$557,000 allocation for community grants, which supported the ongoing demand for food relief, emergency relief services, and business training and mentoring programs. Community-based arts and culture pop-ups, events and installations also received funding from this allocation to support the creative and cultural organisations that had been heavily impacted by the COVID-19 restrictions.

After months apart, Council was pleased to present community events as a way to get people together. It was fantastic to see everyone together at Summer Sunset events in February 2022, the Boronia Big Flix Festival in March and April 2022, and the return of the municipality's biggest community event, the Knox Festival, in March 2022.

All our work is guided by our Community Engagement Policy, which provides a strong focus on increased transparency and confidence in decision-making. It also advocates for increased engagement and participation from all sectors in the community. Consequently, it is no wonder that over the past year, 59 planned engagement processes asked community members for their feedback.

However, in order to influence, shape and advance change for the Knox community, a combined and coordinated partnership between Council, the Victorian Government and the Australian Government is required. In early November 2021, Council began its advocacy of the message 'Investing in Knox: Green, Smart, Healthy, Together' to the Victorian and Australian governments for support on priority and urgent projects that Council cannot deliver on its own. These projects were aligned with state and federal government policy priorities and were chosen for their

readiness and relevance for ensuring the success of current government initiatives.

Included were urgent projects responding to climate change, transport, kindergarten, social housing, mental health, local sporting facilities and investment in important public spaces, specifically Lewis Park and the Boronia Station precinct. It is encouraging that the Australian Government has already pledged \$6M for one of these projects - planning for a trackless tram between Caulfield Station and Rowville. We look forward to further constructive discussions regarding the priorities that Council has outlined.

As Mayor I feel proud of what we have achieved in the past financial year. I have had the privilege and honour of representing the whole municipal community and working with my fellow councillors to develop, shape and review the strategic direction of Council as well as honouring our Community and Council plans.



**Cr Susan Laukens**  
**Mayor**  
 Knox City Council



## CEO's message

**As the incoming Chief Executive Officer, I am pleased to report on a year that has been filled with progress and growth. This Annual Report highlights our achievements as we deliver the new Council Plan. Already there are several achievements that will be of great benefit to the community.**

Over the past year we have made significant progress on many long-term projects. After many years of negotiation with the Victorian Government, work began on the exciting redevelopment of the State Basketball Centre. Council has allocated \$27M towards the redevelopment, which will deliver 12 new indoor basketball courts for domestic competition and a regional level gymnastic facility. Although this is a significant financial investment for Council, the redevelopment will consolidate Knox's position as being the heartland of basketball in the country as well as providing more people with the opportunity to participate in their favourite sports.

The expansion and refurbishment of the Knox Regional Netball Centre where up to 6,000 netballers have continued to play each week is also well underway. This \$15.6M project in partnership with both the Australian Government (\$4M) and Victorian Government (\$5M) will double the number of indoor courts, thereby enabling more games and training sessions to be offered that would meet the increasing demand for netball facilities in the region.

We also announced a new home for the Knox Hockey Club, which had to move from its home of 20 years at the Knox School to make way for new school facilities. Council worked with the club for several years to find a new home that would suit its needs. The \$3.625M project will provide a home base for the 400-strong Knox Hockey Club members at Wantirna Reserve East.

This year also saw a significant reconfiguration of our services, timetabling and staffing for kindergarten to support the introduction of services for three-year-olds for the first time in Knox. This first step of the Victorian Government's reforms was able to be accommodated within our existing resources but further stages would require significant additional investment in both service provision and infrastructure. Detailed planning work has been undertaken to forecast future demand across Knox and identify areas of future unmet need. As a Municipal Planner for the early-years, we continue to work with the state government to plan for kindergarten in Knox that will ensure access to the benefits of the early-years services.

The sense of purpose and drive is very strong at Knox Council and this past year has seen a focus on supporting the community and local business through the pandemic. Our teams worked quickly to make the most of state government grants that had been made available to support business recovery by installing dining pods, seating, decorative lighting and games to transform the outdoor areas at seven Knox shopping centres. The feedback from traders and shoppers has been overwhelmingly positive and builds on the grants that Council provided to support businesses to adapt to changes in shopping behaviour.

During the peak of the COVID-19 pandemic, a key focus of Council was to ensure that there was continuous service delivery. Despite the soaring COVID-19 infections and isolation requirements for household contacts, which caused staff shortages in many of our teams, they continued to provide vital services. Our staff have continually adapted to changing requirements and maintained a high quality of service and care even though they were often at risk of transmission themselves.

Despite these difficult circumstances, however, an annual community satisfaction survey conducted independently of Council showed no significant change in performance.

As we returned to a hybrid way of working, our staff found ways to re-establish in-person customer service and deliver other events and services safely. It was great to see the return of the Knox Festival, our major annual event, which gave me my first real opportunity to get out and meet many of the people and groups that make Knox a thriving community.

At the end of June 2022, Council's financial position remains sound with more than \$2.2B of community assets under its stewardship. In 2021-22, Council recorded a deficit of \$2.8M, which included Council's one-off contribution towards the redevelopment of the State Basketball Centre of \$27M.

The compounding impacts of rate-capping are putting pressure on Council's budget. Balancing the rising costs of providing services with the need to renew aging infrastructure and invest in new assets to meet the needs of a growing community has become increasingly challenging. Our capital works and asset management plans allocate funds on a prioritised basis. In order to maintain a sustainable position and remain affordable for the community, Council will need to carefully consider its role in services we provide and the investment we can make in facilities.

I would like to take the opportunity to acknowledge Council, local community groups and all Council staff who have contributed to delivering on our commitments in the Council Plan.



**Bruce Dobson**  
Chief Executive Officer



## Financial Summary

Council's financial position continued to remain sound throughout the 2021-22 financial year, while noting the forward outlook is increasingly challenging. A summary of our performance is outlined below while detailed information is included within the financial statements and performance statement sections of this report.

### Operating result

Summary of financial performance as at 30 June 2022	Budget \$'000	Actual \$'000
Total income	204,808	191,899
Total expenses	235,273	194,691
<b>Surplus/(deficit) for the year</b>	<b>(30,465)</b>	<b>(2,792)</b>

The operating deficit reported in the 2021-22 financial statements is \$2,792M, which compares favourably to a budgeted deficit of \$30,465M.

The variance is primarily due to the delay in the budgeted transfer of the Knox Regional Sports Park assets to the state government; this will occur in the 2022-23 financial year.

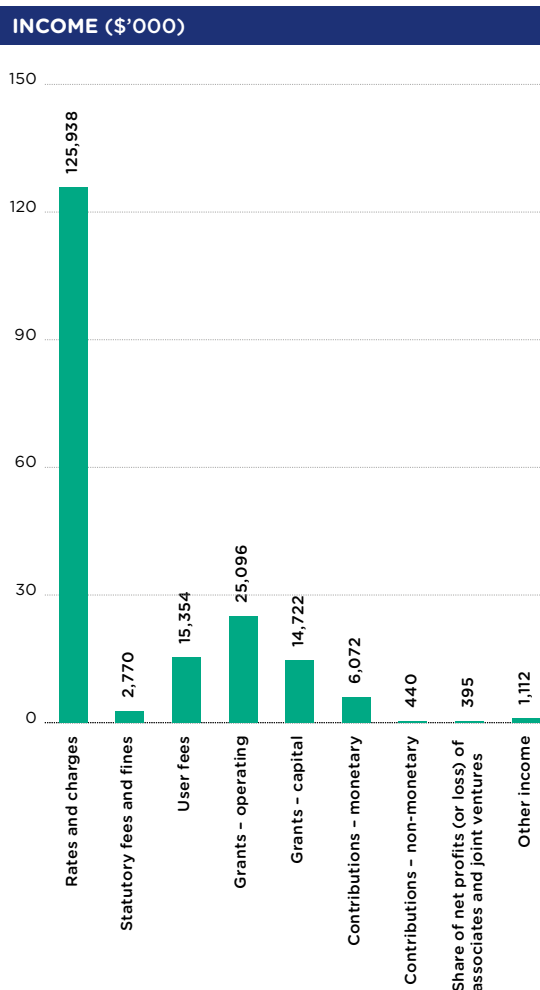
### Income

Total income for the year was \$191.9M. Overall income increased in 2021-22 by \$9.3M, which represents a 5.1% increase from the previous year. The majority of this income is derived from rates and charges of \$125.9M, which represents 65.6% of the total income generated.

Other major sources of income included grants of \$39.8M, user fees of \$15.4M and monetary contributions of \$6.1M.

User fees were negatively impacted by the COVID-19 pandemic, down \$0.9M on budget, while statutory fees were down \$1.3M on budget. Capital grants were down \$8.8M on budget due to the timing of capital projects.

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



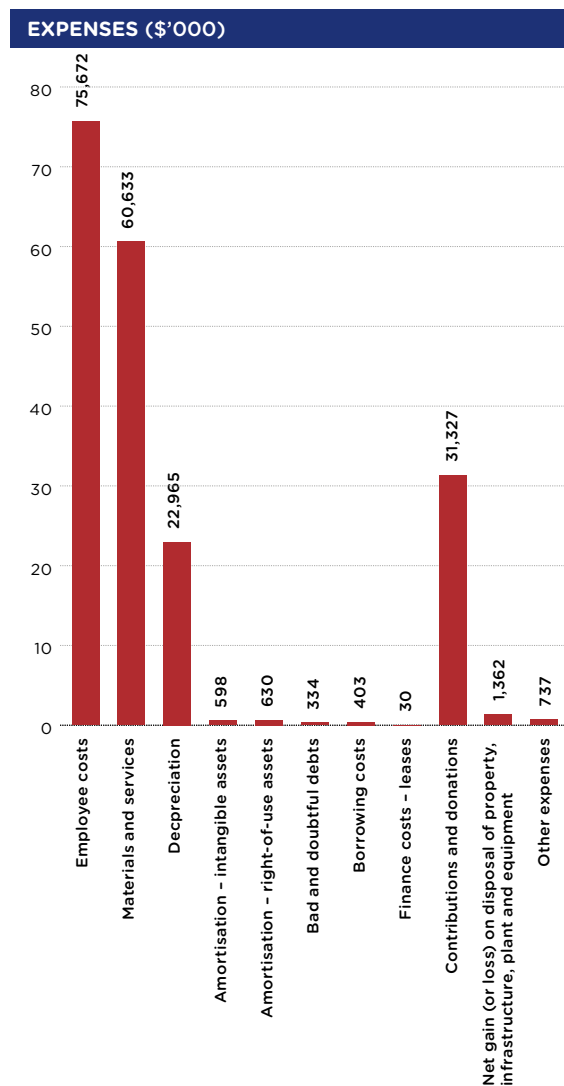
### Expenses

Total expenses for 2021-22 were \$194.7M. Overall expenditure increased in 2021-22 by \$21.7M, a 12.5% increase from the previous year. The increase primarily relates to the once-off operating expenditure contribution of \$25.4M that was allocated to the Knox Regional Sports Park project.

Materials and services were significantly down on budget (\$17.0M), with \$12.2M of this reduction being linked to operating project expenditure for capital works that has been carried forward to 2022-23.

The disposal of the Knox Regional Sports part assets did not occur as budgeted in 2021-22, which resulted in a favourable variance of \$21.7M in net loss (gain) on the disposal of property, infrastructure, plant and equipment. The transfer of this asset will occur in July 2022 and will impact on the 2022-23 financial year results.

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 \$75.7M and materials and services of \$60.6M.



## Overall financial position

Council ended the 2021-22 financial year with net assets of \$2.1B, an increase of \$166.5M when compared to the budget.

Summary of financial position as at 30 June 2022	Budget \$'000	Actual \$'000
Total assets	2,065,726	2,238,857
Total liabilities	88,995	95,619
<b>Net assets</b>	<b>1,976,731</b>	<b>2,143,238</b>

The variance in total assets is primarily due to the net-asset revaluation increment of \$138.8M through the revaluation of land, buildings, roads, footpaths and cycleways and off-street car parks.

The Balance Sheet reflects a satisfactory position with working capital ratio (liquidity) of 1.48:1 or 148%, meaning Council has \$1.48 of current assets for each \$1.00 of current liabilities.

Total trade and other receivables were \$18.542M (the 2020-21 figure was \$18.989M).

Rates debtors increased to \$13.170M in 2022 from \$12.035 million in 2021, as a result of increased payment plans and arrangements.

## Cash position

Council's cash position as at 30 June 2022 was \$42.9M, with there being a further \$5M in an investment account. Of this amount, \$2.5M is restricted cash that is to be applied to trust funds and \$18.6M to other reserves. This result represents an increase in cash holdings, including other financial assets, from the previous year of \$2.3M.

## Debt position

Council borrowed \$50M in line with the budget. Borrowings were used to fund works within the capital works program.



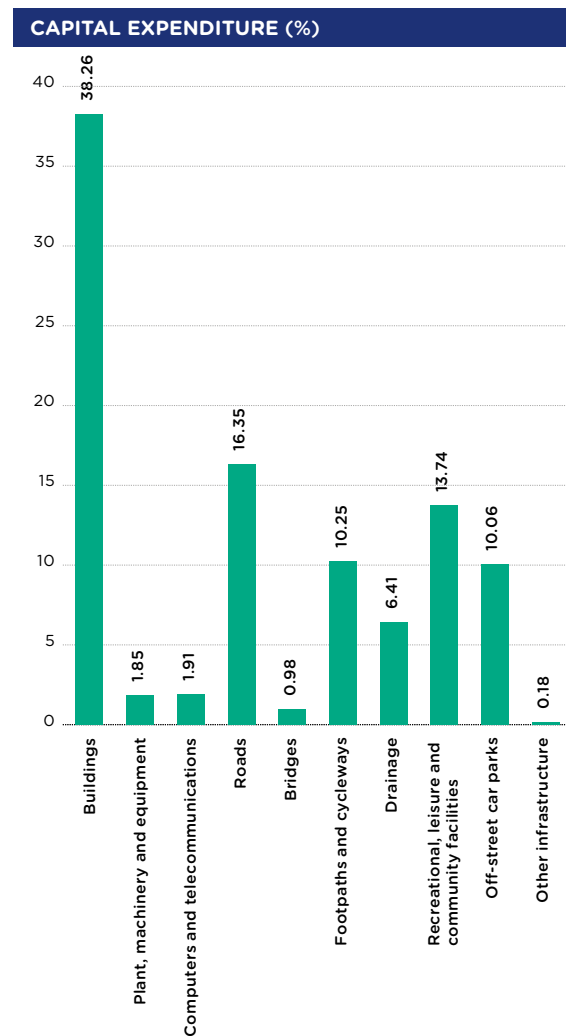
## Capital works program

The City of Knox was largely developed between the 1960s and 1980s, with most of the roads, footpaths, drains and community buildings constructed during that time.

Detailed condition assessments of many of Knox’s major assets indicate that Council needs to continue to allocate renewal funding to meet current infrastructure requirements now and avoid increased costs in the future. To achieve long-term financial sustainability, effective asset management is essential.

### Capital expenditure

Council allocates funding on an annual basis for the renewal of the community’s assets, which are valued at over \$2B. Funding is also allocated for the new, upgrade, asset expansion and legal requirement programs, to deliver a range of works that enhance the city and its infrastructure. In 2021-22, Council delivered capital works to the value of \$72.29M of which \$67.09M met the accounting requirements for capitalisation. The following chart details the allocation of the capital works expenditure for 2021-22.



## Major projects in 2021-22

During 2021-22, the major capital works included the following:

### Knox Regional Sports Park

Handover of Knox Regional Sports Park assets to the state government to support the delivery of an upgraded State Basketball Centre, featuring:

- 12 new indoor community courts for local basketball competitions to produce a total of 18 courts
- Comprehensive training facilities for high-performance basketball, including WNBL and NBL teams
- New gymnastics facilities
- New administration facilities to support sports organisations and clubs

### Modular Pavilions 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/progressing in 2021-22 included:

- Completion of the modular pavilion upgrade at Lakesfield Reserve, which opened on 8 April 2022. It now has enhanced social space and changeroom facilities. The project was supported by funding from the federal government.
- Commencement of the Gilbert Park Pavilion upgrade to support regional baseball and softball facilities, with offsite fabrication of the facility. The project is expected to be completed in 2022-23.

### Temporary Library at Knox Central

Knox Express is the temporary library at Westfield Knox Shopping Centre, which is providing support to Knox customers while the new permanent Knox Library, which will include a co-located Youth Information Centre, is being built as part of the centre redevelopment. Key features of the temporary library include:

- A modified library catalogue
- 10 public access PCs
- A bookable meeting pod
- A photocopier for use by the public

The design for the ultimate library commenced in 2021-22 and the project is scheduled for completion by mid-2023.

### Stamford Park Parklands transformation

Work commenced on a \$9.5M project to transform the parklands at Stamford Park in order to enhance and preserve the wonderful natural environment for our community. The expanded wetlands at Stamford Park will include shared walking and cycling paths, boardwalks, landscaping and revegetation works, a lookout tower, a village green for community events, and a specially-designed habitat for the local platypus colony. The project is anticipated to be completed in 2023.

### Knox Regional Netball Centre

Construction on the \$14.4M expansion of the Knox Regional Netball Centre commenced in 2021-22. The centre is used by up to 6,000 netball players each week. The upgrade will double the number of indoor courts available, thereby reducing the number of cancellations that occur due to weather conditions. It will also meet the increasing demand for netball facilities in the region and accommodate for the future expansion of netball, which is the highest participation sport for females in Knox. This project has received support from both the Australian and Victorian governments.

### Knox Hockey Club relocation

Council announced a \$3.6M International Hockey Federation-standard synthetic hockey field at Wantirna Reserve East to provide a home for the 400-strong members of the Knox Hockey Club. Council has been working with the club for several years to find a new home since it was asked to relocate its home ground of 20 years at the Knox School to make way for new school facilities.

## Asset management

Council continued its journey towards providing a sustainable level of asset renewal funding to ensure financial sustainability into the future. Council's capitalised works expenditure for 2021-22 was \$67.095M, which included projects carried forward from 2020-21. This also included \$23.07M for asset renewal, which incorporated funding to support the renewal of existing assets, such as roads, bridges, buildings, drainage, footpaths, shared paths, street trees, open space and recreation facilities.

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

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

## Asset renewal program highlights

Road pavement, kerb and channel, and footpath/shared-path reconstruction programs were completed, including the following:

- Road reconstructions of Commercial Road, Ferntree Gully, sections of Lewis Road, Wantirna South, Albert Street, Upper Ferntree Gully, Malvern Street, Ferntree Gully, Sullivan Court, Wantirna, Wanaka Close, Rowville, and Winnifred Crescent, Knoxfield.
- \$5.16M in road resurfacing works throughout Knox.
- \$2.73M in footpath improvements and \$0.41M in shared-path improvements.

The Active Open Space program included the following works:

- Renewal of sporting ovals and/or drainage improvements at Windermere Reserve and Knox Gardens Reserve (drainage).
- Cricket net enhancements at Carrington Park Reserve, Eildon Park Reserve and Miller Park Reserve.
- Tennis court renewals at Glenfern Park Reserve and Millers Reserve.
- Fencing enhancements at various sporting grounds across Knox.
- Internal and external repairs and painting at multiple community facilities.

To support Council's knowledge of asset performance, an ongoing program of condition audits was completed across all asset categories.

## Description of operations

**Knox City Council provides a broad range of services from family and children's services, traffic regulation, open space, youth services and waste management to business development, planning for appropriate development and ensuring accountability in relation to Council's Budget.**

This broad range of services and infrastructure for residents supports the wellbeing and prosperity of the community. Council's Vision, Key Directions and strategies to further improve services and facilities are described in our Council Plan 2021-2025. Further information regarding Council's services can be found in the 'Our Performance' section on page 34.

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

### Major Achievements

**During, 2021-22 our major achievements included:**

#### Supporting mental health in Boronia

Throughout 2021-22, the pop-up mental health and wellbeing hub in Boronia, delivered by EACH (Eastern Access Community Health service) and supported by Knox City Council, offered residents a supportive and local place to get assistance and be connected with relevant services. Melbourne's eastern region is facing unique challenges in mental health, with it being both a cause and effect of other social issues. Council advocated strongly to the state government to include Knox in its investment in permanent local mental health and wellbeing hubs.

#### Business Renewables Buying Group

In partnership with other Victorian councils, the Business Renewables Buying Group was formed to help medium-to-large businesses transition to renewable energy. This initiative has been designed to scale up buying power for participants to enter into a joint power purchase agreement to secure the cost of electricity over a period of time to eliminate price instability.

#### Climate Response Plan adopted

Knox Council recognises the climate emergency and adopted its Climate Response Plan 2021-2031 during 2021-22. The plan aims to protect our community from the effects of climate change and reduce both Council's and the community's greenhouse emissions. The plan sets out Council's targets and provides a roadmap with measurable actions on how this will be achieved in partnership with the Knox community. There are 56 identified actions to achieve zero greenhouse emissions by 2040 and to support the community to adapt to climate change impacts. The 10-year plan considers preserving the natural environment, changing the future of transport, improving the energy efficiency of buildings and increasing renewable energy use.

#### The Child, Youth and Seniors Plan adopted

The Child, Youth and Seniors Plan 2021-2025 outlines our commitment to building an accessible and inclusive community in Knox for people of all ages and promotes greater understanding of the changing priorities, needs and challenges facing children, young people and seniors in Knox. The plan will guide us over the next four years by identifying opportunities for intergenerational activities that build understanding and strengthen community connections.

#### Knox Festival

The Knox Festival was the first large-scale live event held for our community since 2020. This free community event provided an opportunity for the people of Knox and beyond to come together again and celebrate community life after a long period of COVID-19 lockdowns and social isolation.

### Green Areas and Rural Strategy drafted

Council endorsed the draft Green Areas and Rural Strategy (GARS) on 25 October 2021 with subsequent community consultation on the draft occurring during November and December. This strategy identifies opportunities to enhance the environmental and social values of areas that have environmental, recreational, agricultural, rural living and landscape significance for the community. The feedback received during the public consultation is currently being analysed.

### Domestic Animal Management Plan adopted

The Domestic Animal Management Plan 2021-2025 was adopted after consideration of the feedback from more than 3,400 participants. The plan aims to foster safe and responsible pet ownership and support residents in issues relating to domestic and stray dogs and cats.

### Observed National Sorry Day

Council observed National Sorry Day and National Reconciliation Week with a ceremony at the Knox Civic Centre on Thursday 26 May 2022. A new yarning circle was unveiled as part of the ceremonies to mark National Sorry Day and acknowledge the enduring harm of government laws, policies and practices that removed Aboriginal and Torres Strait Islander children from their families and communities. An estimated 1,500 First Nations people live in Knox. Council apologised for the past, and reaffirmed our commitment to healing, acknowledgement and respect for First Nations people.

### Food and garden waste bins

Council announced that residents will be able to recycle food scraps in their green waste bins, with the introduction of a food and garden waste service in 2023. The introduction of a food and garden waste service is one of a number of changes coming as part of the state government's recycling reforms.

### Historic homestead opened to community

Council overturned a decision to rezone and sell the Miller's Homestead in 2018 in response to community opposition on potential uses. The community overwhelmingly supported retaining the much-loved building for community events, for its historical significance and for its suitability as an art space. A tenancy agreement with Eastern Regional Library Corporation allowed the site to be preserved while opening it up for public use in February 2022.

### Preserved biologically significant land

Council purchased the former VicTrack land at 1155 and 1183 Burwood Highway, utilising fees paid by developers to offset the loss of native vegetation. These purchases are protecting and conserving sites of biological significance in Knox.

### Transport solutions for Rowville

In December 2021, Council welcomed the Australian Labor Party's promise of \$6M to investigate rapid transport solutions that would connect Rowville with important destinations such as Monash University, Chadstone Shopping Centre and Caulfield Station. Council has been actively advocating for solutions to the lack of public transport along this corridor, where the major roads are often congested due to increased car usage.

### Mental Health Action Plan 2021-2025

The Knox Mental Health Action Plan 2021-2025, which was finalised in 2021-22, provides a strategic framework to address the current and emerging mental health needs within the Knox community. The plan was prepared in response to the consequences of COVID-19 and the ongoing mental health needs of the community. Council worked in partnership with peak body agencies and service organisations in the development of the plan.

## Year 1 of our Council Plan 2021-2025



### **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.**

#### **Highlights:**

- We implemented the COVID-19 business recovery programs, which included providing financial advice and coaching to businesses, training to businesses to improve their digital marketing and eCommerce grants.
- Council supported the implementation of the state government reform for the rollout of five hours of three-year-old kindergarten across Knox in our role as an early-years manager of kindergarten services.



### **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.**

#### **Highlights:**

- Following the successful advocacy for funding of Lewis Park Stage 1, advocacy to fund works in Stage 2 commenced in 2021-22. This advocacy included incorporating Lewis Park into the Invest in Knox Strategy and having discussions with state and federal members and candidates.
- In 2021-22, we have continued to advocate for improved public transport and arterial road connectivity in Knox. Recent commitments include
  - \$2.5B from the federal Labor Party for the Suburban Rail Loop.
  - \$0.5M from the state government to support the design development for enhancements to Boronia Station.
  - \$2M election commitment from the state opposition for a Route 75 tram extension feasibility study.
- Council also continued to provide input into the design development of the Wellington Road duplication, east of Napoleon Road, as well as the Dorset Road extension and the Napoleon Road upgrade projects.
- Progress continued with the Knox Central Structure Plan, which included the opening of the Knox Express temporary library opening in addition to the agreement of a premises for a 20-year leased library and youth information centre at Westfield Knox. The project plan for the design and construction of the library was also completed.



### Key Direction 3: Natural environment and sustainability

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

#### Highlights:

- Implementation commenced for the Climate Response Plan Year 1 actions, which included the delivery of the Boronia Dorset Square LED streetlight replacement program as well as completion of the landfill solar farm feasibility study. Procurement activities continued to be finalised for the installation of seven EV charging stations at selected retail settings in Knox.
- As part of our waste and recycling education programs, we commenced our first residential bin inspection program, which resulted in over 3,000 household bins being inspected. Early results have seen a positive change in recycling behaviours through targeted engagement.



### 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.**

#### Highlights:

- We responded to emerging social and health issues caused by COVID-19, which included a second round of funding for 12 organisations to provide support to Knox families via the delivery of hot meals, food parcels and other emergency relief items. An audit of emergency relief providers commenced, with the objective being to get an ongoing understanding of demand and other trends related to community need and support.
- Mental health and wellbeing support continued for the community with Council facilitating the quarterly Mental Health Roundtable meeting in May 2022. In addition a recent survey was sent out to a randomised sample of Knox households to assist in providing a comparison against the mental health data collected through the 2020 and 2021 COVID-19 Household impact surveys.



### 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.**

#### Highlights:

- Implementation of the Community Engagement Framework and the Action Plan continued to progress well. The Knox: Have Your Say platform hosted 52 projects over the 2021-22 financial year, with 37,000 individual visitors attending and 7,000 contributions being made.
- Knox's new Procurement Policy was developed and adopted by Council in June 2022.

## Major organisational changes

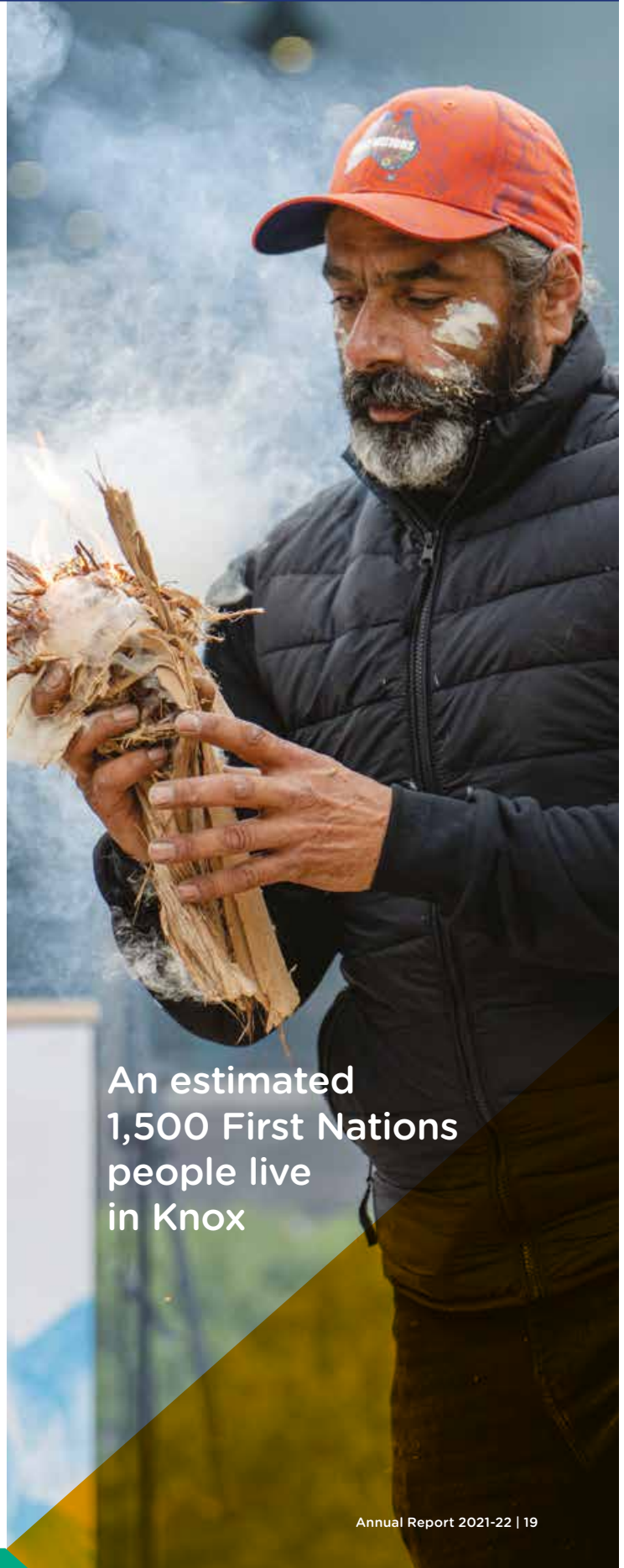
During 2021-22, Bruce Dobson was appointed as Knox City Council's Chief Executive Officer. Bruce commenced in September 2021, after having served in senior executive roles at the City of Boroondara for the past 11 years across portfolios that included corporate services, environment and infrastructure, customer experience and business transformation.

Council continued to respond to the COVID-19 pandemic by implementing hybrid working arrangements where appropriate, which were based on public health advice.

## Economic factors

The Australian economy is being impacted by higher inflation and increasing interest rates. This has impacted the interest rate Council has been able to access borrowings and also the cost of accessing materials and services.

Knox continues to have demand for increased Council services and upgraded or new facilities while facing the need to maintain assets appropriately. Council's capacity to meet these obligations is challenged by the state government imposed cap on revenue; a cap the state does not apply to itself.



An estimated  
1,500 First Nations  
people live  
in Knox



## Our City

**Knox has important cultural and historical sites that hold both the traditional knowledge of the First People and the traumatic stories of colonisation.**

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

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

Approximately 25 kilometres from Melbourne's central business district, Knox is a major hub of

cultural, commercial, business and innovative activity in the eastern suburbs of Melbourne. It is a diverse municipality, with residents from 130 different countries speaking 54 languages.

The City of Knox has an estimated residential population of 162,769 (30 June 2022) and covers an area of 114 square kilometres. The area boasts a green, leafy environment that extends to the foothills of the picturesque Dandenong Ranges. Knox comprises the following suburbs: Bayswater, Boronia, Ferntree Gully, Knoxfield, Lysterfield, Rowville, Scoresby, The Basin, Upper Ferntree Gully, Wantirna and Wantirna South.

## Map of Knox

### Council offices

#### Address:

511 Burwood Highway  
Wantirna South VIC 3152

#### Opening hours:

8:30am to 5pm Monday to Friday

### How to contact Knox City Council

**Phone:** 9298 8000

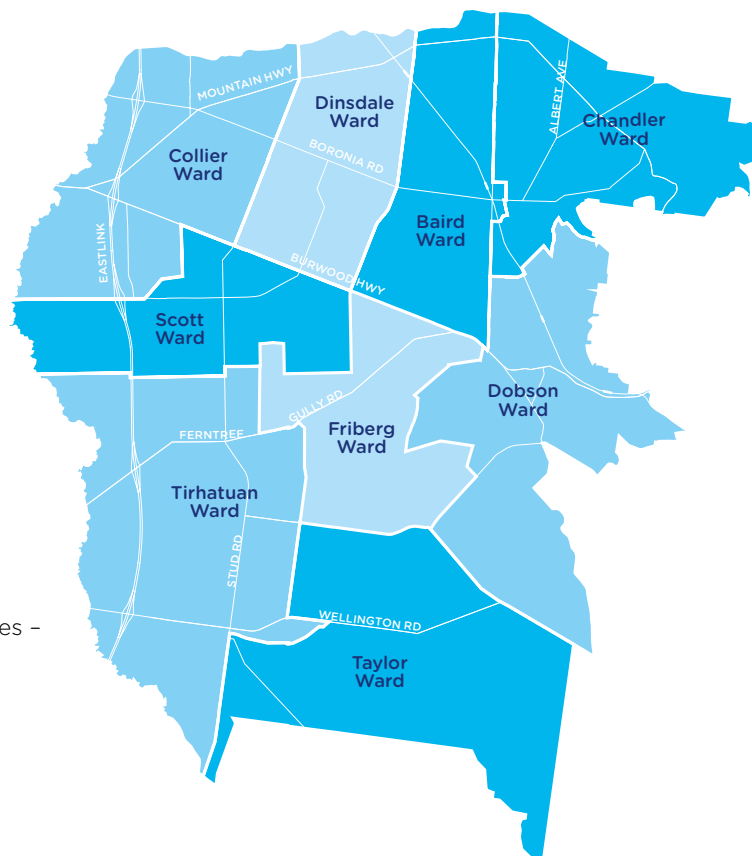
**Email:** [knoxcc@knox.vic.gov.au](mailto:knoxcc@knox.vic.gov.au)

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

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

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

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



## Our Councillors



**Cr Yvonne Allred  
Baird Ward**

Current term:  
November 2020-current



**Cr Susan Laukens, Mayor  
Friberg Ward**

Current Term:  
November 2020-current

Deputy Mayoral Term:  
November 2020-  
November 2021

Mayoral term:  
November 2021-current



**Cr Jude Dwight  
Chandler Ward**

Current term:  
November 2020-current



**Cr Lisa Cooper  
Scott Ward**

Current term:  
2015-current

Mayoral term:  
November 2020-  
November 2021



**Cr Marcia Timmers-Leitch  
Collier Ward**

Current term:  
April 2019-current

Deputy mayoral term:  
October 2019-October 2020



**Cr Darren Pearce  
Taylor Ward**

Current term:  
2008-current

Mayoral term:  
November 2013-  
November 2014,  
November 2016-  
November 2017



**Cr Sorina Grasso  
Dinsdale Ward**

Current term:  
November 2020-current



**Cr Meagan Baker  
Dobson Ward**

Current term:  
November 2020-current



**Cr Nicole Seymour,  
Deputy Mayor  
Tirhatuan Ward**

Current term:  
2012-current

Mayoral term:  
October 2019-October 2020

Deputy Mayoral term:  
November 2021-current

## Our people

### Executive management team

The information below represents the Executive Management Team in place at Knox as at 30 June 2022.



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

Bruce Dobson joined Knox City Council as Chief Executive Officer on 8 September 2021.

As Chief Executive Officer, Bruce is appointed by the Council and is responsible for leading the organisation in delivering on Council's objectives.



**Matt Kelleher**  
**Director City Strategy and Integrity**

Matt's directorate consists of:

- City Planning & Building
- City Safety & Health
- City Futures
- Governance
- Strategic Procurement & Property



**Tanya Scicluna**  
**Director Connected Communities**

Tanya's directorate consists of:

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



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

Grant's directorate consists of:

- Sustainable Infrastructure
- Community Infrastructure
- Operations
- Major Initiatives



**Samantha Mazer**  
**Director City Centre**

Samantha's directorate consists of:

- Communications
- Customer Experience
- Knox Central Planning & Development



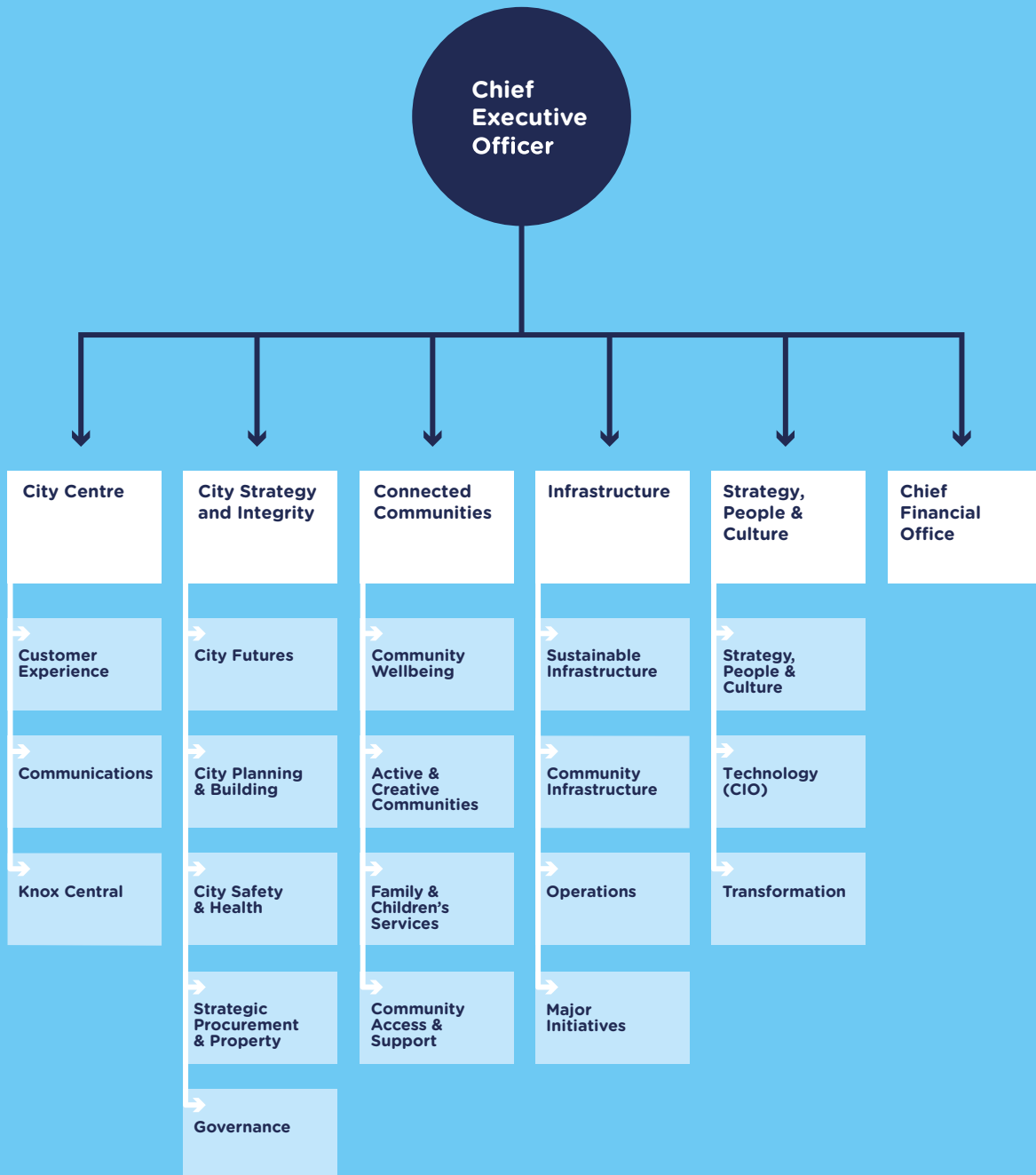
**Sam Stanton**  
**Executive Manager Strategy, People & Culture**

Sam's area consists of:

- Strategy, People & Culture
- Chief Information Officer
- Transformation (Change)

## Organisation chart

A chart setting out the organisational structure of Knox City Council is shown below.



## Workplace report

As at 30 June 2022, Council employed 976 employees, which consisted of full-time, part-time, temporary and casual positions.

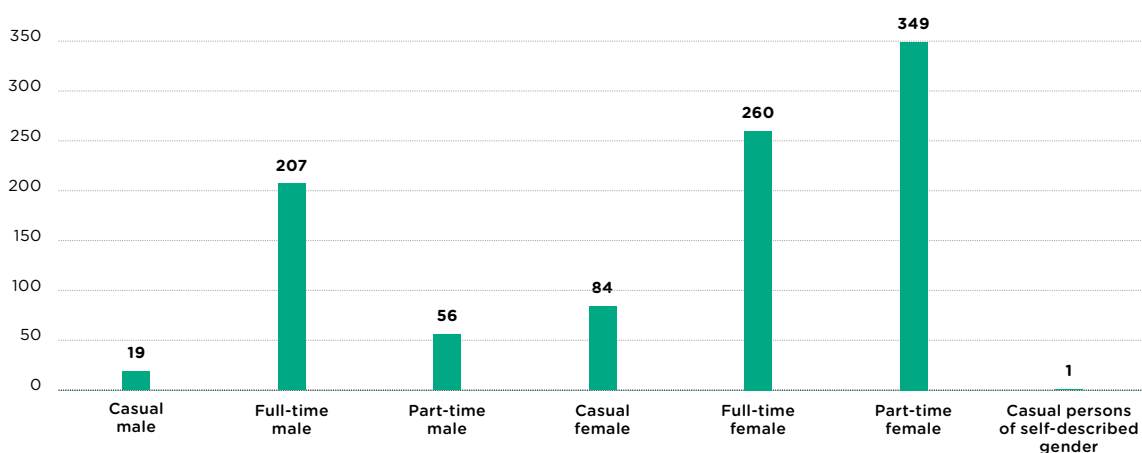
Overall, 155 permanent, temporary and casual staff joined Council during the year to fill vacant positions and meet increased legislative, project and operational requirements.

### Staff by functional area 2021-22

#### Headcount as at 30 June 2022

Directorate	Full-time		Part-time		Casual			Gender Total			Grand Total
	Female	Male	Female	Male	Female	Male	Persons of Self-Described Gender	Female	Male	Persons of Self-Described Gender	
City Centre	17	6	10	1				27	7	0	34
City Strategy and Integrity	48	46	85	42	29	12		162	100	0	262
Connected Communities	124	12	218	9	53	5	1	395	26	1	422
Infrastructure	30	120	11	3		2		41	125	0	166
Office of the CEO (inc Strategy, People and Culture, Transformation and IT)	41	23	25	1	2			68	24	0	92
<b>Grand Total</b>	<b>260</b>	<b>207</b>	<b>349</b>	<b>56</b>	<b>84</b>	<b>19</b>	<b>1</b>	<b>693</b>	<b>282</b>	<b>1</b>	<b>976</b>

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



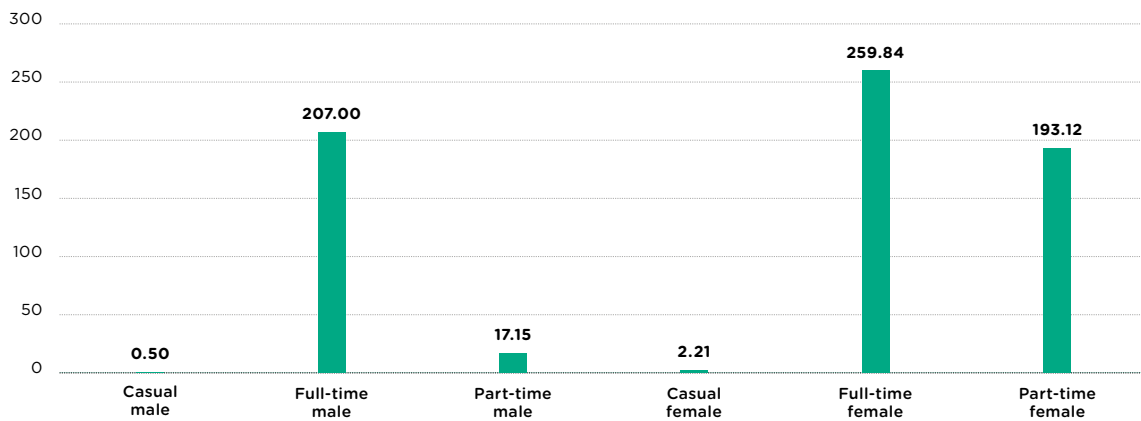
**Full-time Equivalent (FTE) as at 30 June 2022**

Directorate	Full-time		Part-time		Casual*		Gender Total		Grand Total
	Female	Male	Female	Male	Female	Male	Female	Male	
City Centre	17.00	6.00	5.93	0.63			22.93	6.63	29.56
City Strategy and Integrity	48.00	46.00	31.00	9.19	0.76	0.32	79.76	55.51	135.27
Connected Communities	124.00	12.00	131.27	5.44	1.39	0.13	256.67	17.57	274.26
Infrastructure	30.00	120.00	7.41	1.09		0.05	37.41	121.14	158.55
Office of the CEO (inc Strategy, People and Culture, Transformation and IT)	40.84	23.00	17.50	0.80	0.05		58.40	23.80	82.20
<b>Grand Total</b>	<b>259.84</b>	<b>207.00</b>	<b>193.12</b>	<b>17.15</b>	<b>2.21</b>	<b>0.50</b>	<b>455.17</b>	<b>224.65</b>	<b>679.85</b>

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

\* Persons that self-describe gender have been removed from this table so as to preserve confidentiality.

**EMPLOYEES - FULL-TIME EQUIVALENT (FTE) BY EMPLOYMENT STATUS AND GENDER**



\* Persons that self-describe gender have been removed from this table so as to preserve confidentiality.

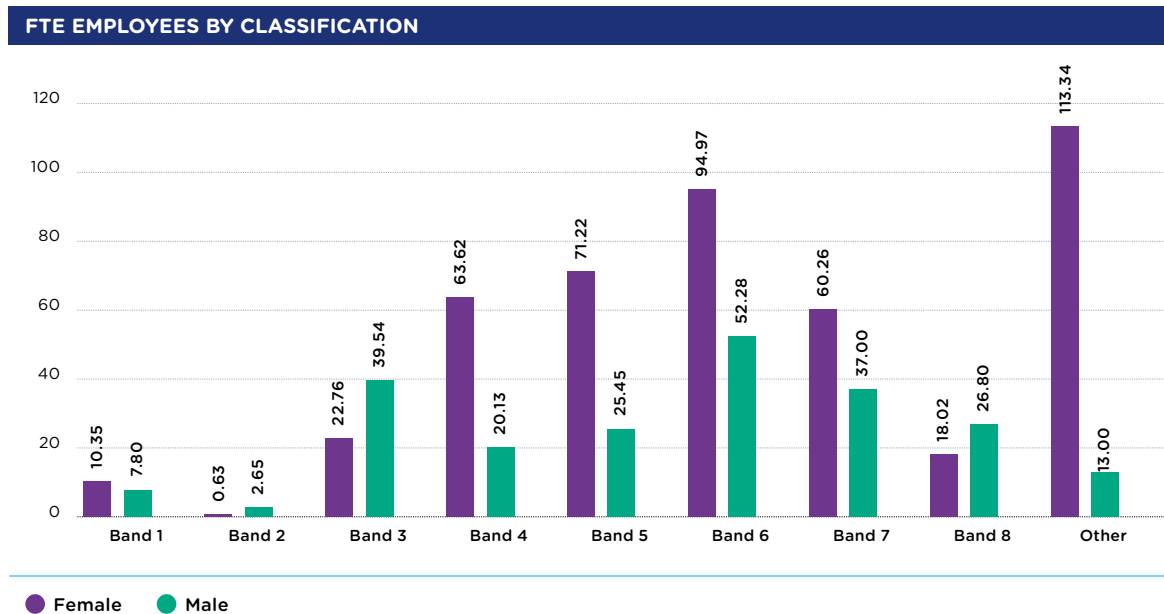
### Council staff

A summary of the number of FTE staff categorised by employment classification and gender is detailed in the following table:

Employee Classification	Female	Male
Band 1	10.35	7.80
Band 2	0.63	2.65
Band 3	22.76	39.54
Band 4	63.62	20.13
Band 5	71.22	25.45
Band 6	94.97	52.28
Band 7	60.26	37.00
Band 8	18.02	26.80
Other*	113.34	13.00

**Notes:**

- \* "Other" includes non-banded workforce members, including health professionals and nurses, teachers, assistants and senior executive officers.
- \* Persons that self-describe gender have been removed from this table so as to preserve confidentiality.



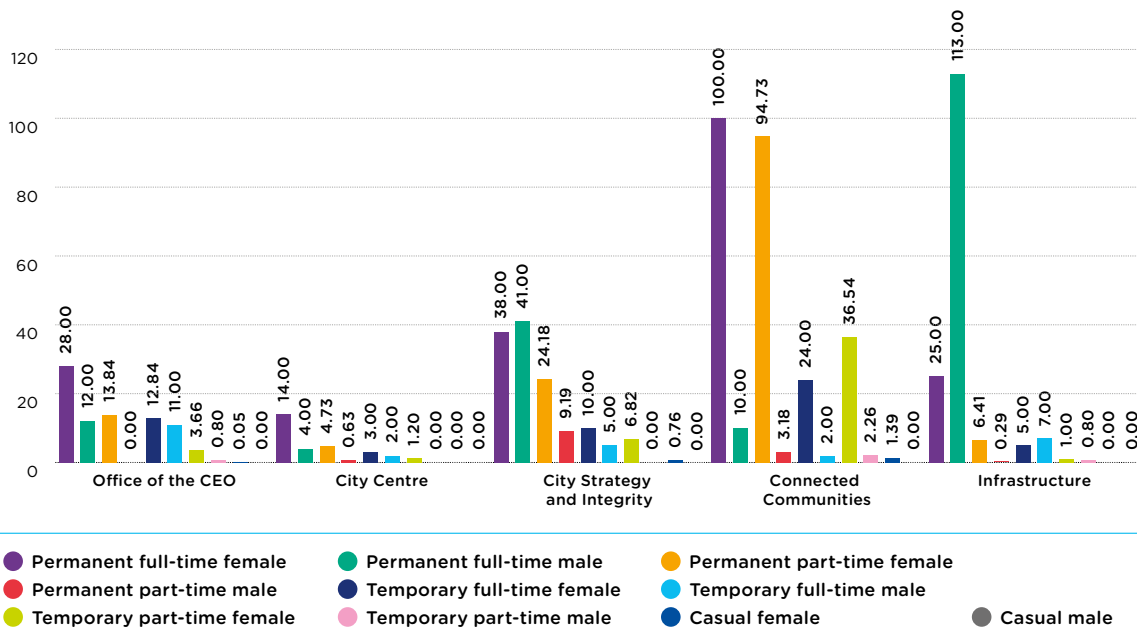
\* Persons that self-describe gender have been removed from this table so as to preserve confidentiality.

A summary of the number of FTE Council staff by organisational structure, employment status and gender is detailed in the following table:

Employment Status/Gender	Office of the CEO	City Centre	City Strategy and Integrity	Connected Communities	Infrastructure	Total
Permanent Full-Time - Female	28.00	14.00	38.00	100.00	25.00	<b>205.00</b>
Permanent Full-Time - Male	12.00	4.00	41.00	10.00	113.00	<b>180.00</b>
Permanent Part-Time - Female	13.84	4.73	24.18	94.73	6.41	<b>143.89</b>
Permanent Part-Time - Male	0.00	0.63	9.19	3.18	0.29	<b>13.30</b>
Temporary Full-Time - Female	12.84	3.00	10.00	24.00	5.00	<b>54.84</b>
Temporary Full-Time - Male	11.00	2.00	5.00	2.00	7.00	<b>27.00</b>
Temporary Part-Time - Female	3.66	1.20	6.82	36.54	1.00	<b>49.23</b>
Temporary Part-Time - Male	0.80	0.00	0.00	2.26	0.80	<b>3.86</b>
Casual - Female	0.05	0.00	0.76	1.39	0.00	<b>2.21</b>
Casual - Male	0.00	0.00	0.32	0.13	0.05	<b>0.50</b>
<b>Total</b>	<b>82.20</b>	<b>29.56</b>	<b>135.27</b>	<b>274.24</b>	<b>158.55</b>	<b>679.82</b>

\* Persons that self-describe gender have been removed from this table so as to preserve confidentiality.

**EMPLOYEES FTE BY DIRECTORATE AND EMPLOYMENT STATUS / GENDER**



\* Persons that self-describe gender have been removed from this table so as to preserve confidentiality.



## Purpose

**During 2021-22, we continued to strengthen our staff's connection to our organisational purpose: 'empowering our diverse community to thrive and prosper'.**

We provided people leaders and staff with training on our new Wholehearted Leadership and Development Framework, and the new ROADmap performance and development review system. This work will facilitate the cultural evolution and transformation of our organisation, our ability to adapt and embrace change and our capability and capacity to meet the challenges and opportunities of the future.

## Our values

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

Following the launch of the organisation's new values in early 2021, we focused on promoting our new values in action via the weekly staff newsletter, regular ROADmap conversations, and our annual staff awards program. An evaluation of the launch was conducted in late 2021 to establish how connected our staff feel to the new values.



Our values are the foundation to our success and culture at Knox

## People and culture

**THRIVE: Future Ready Knox** aligns our vision, purpose, values and strategic direction across four inter-related strategic priorities:



The organisation continued to embed its new ROADmap approach to performance and development in 2021-22 to support our people to thrive by bringing their whole selves to work. ROADmap is enabled by PageUp technology that was introduced in 2019 and expanded in 2020-21 and focuses on growth and authentic conversations to enhance performance and development. As part of our commitment to continuous improvement, staff feedback was used to introduce further refinements in March 2022.

Key initiatives were undertaken in 2021-22 to increase support and develop programs to target assistance to our people during the COVID-19 pandemic and to help them remain connected. These included a virtual staffroom, mental health awareness training, mindfulness and wellbeing programs, a dedicated intranet page of COVID-19 communication updates, and virtual and in-person social reconnection opportunities as we return to a hybrid way of working.



## Equal opportunity

Council takes its equal opportunity responsibilities seriously and is committed to upholding the principles of the *Equal Opportunity Act 2010*, which are affirmed in Council's Enterprise Agreement.

The objectives of the equal opportunity program are to:

- achieve and maintain an environment that is free from discrimination, vilification, bullying and sexual harassment
- establish an internal contact officer program to provide a support and referral service to other staff who may have queries/concerns regarding equal opportunity in the workplace
- offer equity of access to training opportunities and career paths, particularly to those from disadvantaged groups in the workforce
- consistently apply the relevant policies and procedures throughout the organisation.

Equal opportunity, inclusion awareness, and the prevention of workplace bullying and sexual harassment are the areas of compulsory training programs for all staff. These training programs draw on the education of staff, staff feedback and opportunities for positive initiatives and implementation of any changes in legislation.

Key achievements for the year included the following:

- An update to the Recruitment & Selection for Excellence policy in December 2021 to include policy information relating to diversity in the workplace and zero tolerance for discrimination, gender-balanced language in job advertisements and selection panels, and specific inclusion of reasonable adjustments if required for candidates with a disability.
- Appointment of four new contact officers with training provided by the Victorian Equal Opportunity and Human Rights Commission .
- Provision of workplace equality sexual harassment training for all Strategy, People & Culture staff in June 2022.
- Extensive consultation with staff, representatives and Councillors via committee meetings, focus groups and surveys to develop Council's new 2021-2025 Gender Equality Action Plan (GEAP), which is in accordance with the new *Gender Equality Act 2020*. The GEAP has been deemed to be fully compliant with the requirements under the Act. Key actions in the development of our GEAP were as follows:
  - Senior leaders attended an awareness session with the Public Sector Gender Equality Commissioner in 2021.
  - Specialist staff undertook training to better understand the detailed requirements of the new Act.
- Staff and leaders participated in the anonymous People Matter survey, run by the Victorian Public Sector Commission to collect people experience data and analysed workforce data to inform a workplace gender audit.
- Staff and leaders were involved in the development and consultation of the GEAP through a series of small facilitated focus groups and a staff-wide opportunity to provide feedback.
- Implemented a refreshed flexibility model in December 2021 to support work-life integration and assist teams to continue to work together to service the changing needs of the community while adopting hybrid (remote-friendly) working.
- Following the release of the Victorian Auditor-General's Office *Sexual Harassment in Local Government (2020)*, and a significant program of staff engagement, the organisation drafted its first dedicated Sexual Harassment Prevention Plan (SHPP). An updated Equal Employment Opportunity (EEO) and Sexual Harassment Prevention policy has been developed and will be released for consultation in 2022-23.
- Implemented mandatory active bystander training.
- Completed a number of gender impact assessments to address the systemic drivers in policies, programs and services that directly and significantly affect the public.

## Child Safety

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

### Our commitment

***The safety of children and young people is everyone's responsibility.***

***Every child has the right to be safe and feel safe.***

***There are many ways we can contribute to creating safe environments that support children to be protected from harm, abuse and neglect so they can survive, grow, learn and develop to their fullest potential.***

***The wellbeing and safety of children and young people in our care will always be our priority.***

***Knox City Council has zero-tolerance of child abuse. We are committed to creating and maintaining a safe and friendly organisation where all children are valued and protected from abuse.***

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

All Council teams and services are required to ensure compliance with the Knox Child Safe Policy and implement appropriate initiatives and actions to create and maintain a child safe environment that meets the new 11 Standards.

### Health and wellbeing

In 2021-22, the coronavirus pandemic continued to require a dynamic response from Knox's workforce as to how, when and where work would be performed and by whom. At all times, Council has prioritised the health, safety and wellbeing of staff and the community by taking a considered, cautious and risk-based approach. Decisions were made generally in line with federal and state government directions and restrictions as well as legal and specialist advice, and a risk-based approach was adopted. Council continued to opt for a more cautious approach in some vulnerable settings.

Many of the initiatives introduced since 2020 to support the wellbeing of staff were continued in 2021-22, with many of them being further enhanced and refined. Additional measures to support the organisation included:

- Establishing two temporary pandemic response and recovery lead roles. These roles have played a critical part in facilitating and coordinating response and relief measures, together with longer-term planning and implementation.
- Regularly reviewing and updating COVIDsafe plans and associated risk assessments.
- Introducing quarterly Employee Assistance Program (EAP) awareness sessions. These 30-minute sessions provide detailed information on the range of supports available to staff and their immediate family members via Council's EAP service.

Despite the Wellness@Knox Committee's activities being limited by the pandemic, the committee continued its health promotion work wherever possible in 2021-22. To support staff in their return to office in April this year, Welcome Back Wellness Week was held. This initiative provided various wellness activities to suit a variety of interests and abilities.

Up until early 2022, there were minimal COVID positive staff cases reported in staff; however, since April when restrictions and work-from-home mandates had been eased, a marked increase in the number of positive cases in both staff and children attending Council's early childhood education and care centres occurred.

## Safety activities

Safety and wellbeing remains a priority for Council and the COVID-19 pandemic has required an even greater emphasis on the health of staff. As well as providing ongoing response to the pandemic, the organisation continued with business as usual projects and tasks, including:

- A large number of updated policies and procedures.
- The commencement of a targeted manual-handling project in early childhood education centres that focuses on high-risk manual-handling tasks and includes the identification of key job demands and duties and the development of an exercise program by a qualified physiotherapist in order to remove or reduce the exposure of staff to injury.
- A working group identified and proceeded with a solution to assist in the management of lone-worker risks.

Ongoing working-from-home arrangements continued to impact on the reporting of hazards, near misses and safety incidents. In 2021-22, there was a significant decrease (59%) in total proactive safety reports (hazards and near misses): 88 reports compared to 218 reports in 2020-21. This result was not surprising given the number of staff who had been working from home over the previous 12 months. Consistent reporting, however, was maintained in areas of the business that continued to provide business-as-usual services.

In addition:

- Motor vehicle incidents reduced by 20% from 35 in 2020-21 to 28 in 2021-22.
- Plant and equipment incidents also reduced by 20% from 6 in 2020-21 to 4 in 2021-22.

Comparison of overall/total safety reporting (hazards, near misses, incidents, motor vehicle and plant/equipment reports) showed a 33% decrease, with total safety reports reducing from 465 in 2020-21 to 311 in 2021-22.

There was also a decrease in WorkSafe Victoria incident notifications (required under the *Occupational Health and Safety Act 2004*) from 9 in 2020-21 to 4 in 2021-22. The four WorkSafe notifications this year comprised two reports related to a staff injuries and two reports related to injuries in early childhood education settings.

## Injury management

Council has experienced year-on-year decreases in injuries sustained by Council staff. This year there was a significant decrease (37%), with 160 injuries reported in 2020-21 compared to 103 injuries reported in 2021-22.

'Minor injuries' (injuries requiring no treatment or first aid only) reduced from 106 in 2020-21 to 60 in 2021-22, and 'major injuries' (medical treatment and lost-time injuries) reduced from 54 in 2020-21 to 43 in 2021-22.

Despite the decrease in injuries overall, there was an increase in WorkCover claims lodged (28 in 2020-21 compared to 39 in 2021-22); these numbers, however, are in keeping with pre-pandemic numbers.

Council has invested resources into a holistic injury management program that is focused on early reporting and access to treatment as well as safe, timely and sustainable return-to-work programs.

## Business continuity management

The key elements of Council's Business Continuity Management System, the Business Continuity Framework and Crisis Management Plan were reviewed and updated in 2020 just prior to the pandemic and are due for review in 2023. In 2021-22, Council:

- conducted a review of Council's critical business activities using a business impact analysis approach
- undertook an annual crisis management exercise on 9 and 10 March to test Council's response to a data breach. The exercise, which tested the Crisis Management Plan and business continuity plans, included the Executive Management Team (EMT) and business continuity plan owners
- reviewed and updated all business continuity plans within the period specified by the Business Continuity Framework (at least every 12 months), with a report provided to EMT on a six-monthly basis.

## Risk management and review

The Executive Management Team continued to conduct quarterly reviews of Council's Risk Register in 2021-22, with regular reports for both operational and strategic risks being provided to Council's Audit & Risk Committee. This process ensures that risks are effectively reported and monitored.

Council is close to finalising the purchase of a new corporate risk register following a comprehensive tender evaluation process to source a system to assist in managing Council's risks, corporate reporting and internal audit.

The implementation of a new system to replace Council's existing risk register should improve risk reporting at Knox. It is planned that within the next six to 12 months strategic and operational risks will be transferred to the new corporate reporting system.

In 2021-22, Council conducted a comprehensive review of its Risk Management Framework, which was ratified by EMT on 9 November 2021. In addition, Council undertook an assessment of its strategic and operational risks.

## Vehicle insurance claims

Council's fleet of registered vehicles, which includes cars, trucks, tractors and trailers, remains at similar numbers in this reporting period (197 in 2018-19, 196 in 2019-20, 200 in 2020-21, and 210 in 2021-22), which enables a meaningful year-on-year comparison to be made.

The number of over-excess (>\$2k) vehicle insurance claims has reduced over the past three years, dropping from 21 in 2018-19 to 13 in 2019-20, 15 in 2020-21, and nine in 2021-22.

The number of under- and over-excess vehicle claims increased slightly from 18 in 2019-20 to 24 in 2020-21 and 2021-22.

## Non-vehicle insurance claims

The number of non-vehicle under-excess insurance claims decreased from 88 in 2020-21 to 74 in 2021-22. Claims received were most commonly related to tree branch/debris failure, tree root damage, trips and falls due to uneven surfaces, and flooding/stormwater damage.

Similar to the previous financial year, there were only two over-excess liability claims reported to Council's insurer during 2021-22. They were one tree root damage-related claim and one insufficient maintenance claim.

Council's over-excess claims numbers have remained low over the past three years, with no particularly large claims having been lodged. Consequently, there was only a minimal increase in our insurance premium in 2021-22, which was particularly pleasing in a hardened insurance market.

Council's under-excess claims continue to be managed by Echelon Australia.

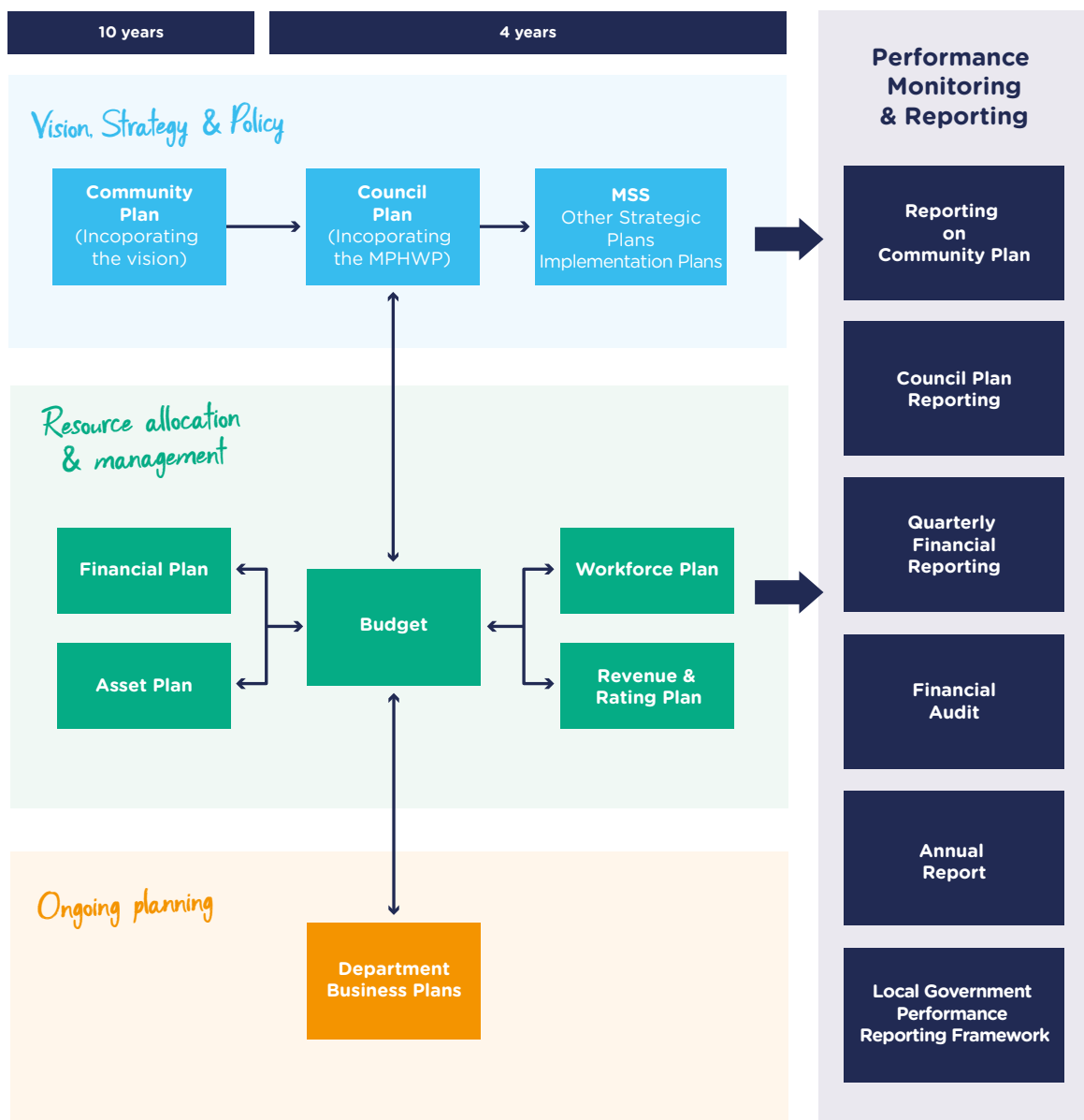
Council has experienced year-on-year decreases in injuries sustained by Council staff.

## Our performance

### Our new plans

On 25 October 2021, Council adopted two new plans to help shape the future of Knox. These plans replaced the Knox Community and Council Plan 2017-2021. They outline our community’s aspirations for the future and guide the work of Council.

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 & 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 new 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 will use to achieve these outcomes, the initiatives we'll undertake over the next four years 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 2021-22 provides an overview of the achievements of the first year of our new Council Plan.

### Our initiatives

The initiatives earmarked to be completed or to have had significant work undertaken in the 2021-22 financial year were identified in the Annual Budget 2021-22. 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.

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

Progress targets are set against each initiative on a quarterly basis and relate to when key milestones for the year will be completed. The progress indicated 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 of the initiatives is reported using the following colour coding:

<b>Complete</b>
<b>On Schedule</b>
<b>Behind Schedule (&lt;15% behind schedule)</b>
<b>Behind Schedule (&gt;15% behind schedule)</b>

The assessment of progress against the milestones relates only to Year 1 (2021-22) of the four-year Council Plan 2021-2025, with the majority of initiatives spanning multiple years. The items behind schedule are primarily related to external factors outside of Council's control or the need to temporarily shift priorities in responding to COVID-19 impacts.

### 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're performing is contributing to a positive change in our community. For the outcomes of some of these indicators Council has sole control over, while for others it has some influence on the outcome because it is working with other organisation that are also contributing to that change (for example, other levels of government, service providers).

As this is the first year of the Council Plan 2021-2025, many measures will be reported as baseline figures. Where comparative data is available this is referenced. From the next financial year, 2022-23, we'll be able to provide more comprehensive reporting on our progress using comparative data.

### Our ongoing work

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

### Local Government Performance Reporting Framework

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

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



## Key Direction 1: Opportunity and innovation

### 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.

### What we achieved in 2021-22

Progress of our initiatives identified in Year 1 of the Council Plan 2021-2025.

Major Initiative	Progress	Progress Comment
<b>Implement business recovery programs identified through Knox recovery planning and continue to monitor the impacts of COVID-19 to inform future programs (Year 1).</b>	<b>100%</b>	<p>An extension to the COVID-19 Business Recovery Plan was approved in October 2021. This resulted in three programs being extended until 30 June 2022.</p> <p>Mentoring and commercial advice has been provided, including critical financial advice and coaching to businesses recovering from COVID-19. The Digital Solutions program was also implemented, providing in-depth training to businesses on improving their digital marketing. Preparation of a second round of eCommerce grants and the Digital Upskills program for small businesses was undertaken in early 2021. This involved the development of program scopes and engagement of consultants. Both programs will be launched in early 2022-23.</p> <p>A dashboard of information is currently being developed in Power Business Intelligence (BI) to continue to monitor the impact of COVID-19 on the Knox economy.</p>
Initiative	Progress	Progress Comment
<b>Coordinate the implementation of the Retail Activation Strategy (Years 1-3).</b>	<b>75%</b>	<p>The draft Retail Activation Strategy was endorsed by Council on 22 December 2021 and public consultation occurred in February 2022. The Retail Activation Strategy was taken to the May 2022 Council Meeting for consideration but was not endorsed. A further briefing is required with Councillors to resolve the future of the Strategy.</p>
<b>Support, connect and strengthen the creative industry sector through arts, cultural and economic development programs (Year 1).</b>	<b>100%</b>	<p>Knox cultural and heritage venues, festivals, events, community event support, and arts-led programs have all provided a platform for supporting, connecting and strengthening the creative industry of Knox in post-pandemic recovery. Knox has built strong program partnerships and collaborative approaches through retail activation strategies and Neighbourhood Renewal programs (funded through the Victorian Government), particularly in the Boronia and Ferntree Gully village precincts.</p> <p>There have been high levels of engagement and procurement of local businesses, artists, schools, community groups and program suppliers. Groups, clubs and organisations have used Council venues to expand their programming, such as the new inclusion of the rebuilt Placemakers Workshop in Ferntree Gully.</p>

Initiative	Progress	Progress Comment
<b>Support the implementation of the State Government Reform for the roll out of 3-year-old kindergarten in the Knox municipality (Year 1).</b>	<b>100%</b>	In April 2020, Council endorsed in-principle support to commence the provision of five hours of kindergarten to eligible three-year-old children from January 2022 in its role as an early-years manager of kindergarten services. Careful planning has resulted in the successful commencement of three-year-old kindergarten sessions from Term 1 2022. A number of three-year-old activity group providers operating in Council-owned facilities also transitioned to become state government-funded kindergarten providers and commenced three-year-old funded kindergarten programs from Term 1 2022. General information regarding the opportunity to register and enrol in three-year-old kindergarten across the variety of early-years settings in the Knox community has also been made available to families through social media posts and information posted on Council's website.
<b>Work alongside the state government on the implementation of the Wantirna Health Precinct Masterplan (Years 1-2). ◆</b>	<b>50%</b>	Work is still progressing on the planning scheme amendments (PSA) that are required to be in place prior to commencing the implementation process of the Wantirna Health Precinct Masterplan. Steps that have been undertaken to support the PSA process include the preparation of a precinct masterplan, comprehensive development zone schedules and a comprehensive development plan.  Council officers have implemented this work to the extent possible during 2021-22 and have held regular discussions with the Department of Transport (DoT) regarding the proposed planning scheme amendment and to assist them in progressing the amendment. The project has not progressed further as DoT is currently awaiting the Department of Environment, Land, Water and Planning's (DELWP) authorisation to commence public exhibition of the amendment. No timeframes for the commencement of exhibition have been provided. Council will advocate to DELWP in mid-late 2022 for the amendment process to progress and a submission will be made on behalf of Council during the exhibition period.
<b>Work with Maroondah and Yarra Ranges councils to deliver key initiatives of the Bayswater Business Precinct Transformation Strategy (Years 1-4).</b>	<b>85%</b>	The final Bayswater Business Precinct Transformation Strategy has been provided by the consultants engaged by Regional Development Australia (RDA). The project coordinator and project control group are drafting an action plan to help deliver the strategy, with a view to promoting it and seeking Council feedback and endorsement of the action plan. Adoption of this strategy by Council is expected by December 2022 and progress has been made in developing two of the key short-term implementation actions of the strategy. This includes development of a governance framework to support the longer-term implementation of the strategy and preliminary scoping of a spatial plan.

## The difference we're making

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

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	Comment
<b>Maintaining the number of existing businesses in Knox.</b>	The total number of businesses registered in Knox.	Annual	14,046 (2019)	<b>14,077 (2021)</b>	The 2021 result is in line with the baseline figure.
<b>An increase in new businesses in Knox.</b>	The total number of new business registered in Knox.	Annual	875 (2020-21)	<b>Data not available</b>	
<b>More residents employed in Knox.</b>	The percentage of Knox residents who work in Knox.	Annual	33.1% (2016)	<b>Data not available</b>	Results will be populated pending availability of data from the 2021 Census.
<b>More people with need for assistance employed in Knox.</b>	The percentage of Knox residents (community of interest - people with need for assistance) employed.	5 yearly	83.9% (2016)	<b>Data not available</b>	Results will be populated pending availability of data from the 2021 Census.
<b>An increase in Knox's gross regional product/capita.</b>	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)	<b>\$70,819 (2021)</b>	
<b>Improved secondary school completion rates.</b>	Percentage of population over 15 years of age with Year 12 or equivalent.	5 yearly	55% (2016)	<b>63.3% (2021)</b>	The 2021 Census showed significant improvement in secondary school completion rates in Knox since the 2016 Census.
<b>Increased participation in Knox's business education programs.</b>	Number of businesses who participated in Knox' business education programs.	Annual	335 (2020-21)	<b>113 (2021-22)</b>	Prior to COVID-19, Council delivered Small Business Victoria, ATO, and other agency business workshops on site at the Civic Centre. Since COVID-19, all of these workshops have gone online and are no longer delivered specifically to Knox businesses. As they are open to any Victorian business, Council is unable to get accurate reports on how many Knox businesses attend these sessions.
<b>More community education programs run by Knox.</b>	The number of community training workshops run by Knox.	6 monthly	12	<b>12</b>	

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	Comment
<b>Participation in funded three-year-old kindergarten.</b>	Percentage of eligible children enrolled in Government funded 3-year old kindergarten.	Annual	New data set	<b>69.3% (2022)</b>	Data obtained from the Department of Education and Training (DET)
<b>Increased participation in funded four-year-old kindergarten.</b>	Percentage of eligible children enrolled in government funded four-year-old kindergarten.	Annual	85.7% (2020)	<b>94% (2021)</b>	Data obtained from the Department of Education and Training (DET)

## Services

### The services funded in the 2021-22 Budget.

Service	Description	Net cost of providing this service in 2021-22 Budget Actual Variance \$'000
<b>Economic Development</b>	The Economic Development service aims to realise Knox's potential as a prosperous, sustainable economy. It provides an integrated approach to information, advice and action to generate local employment opportunities, encourage and attract new investment, and position the municipality as a leading vibrant and diverse place of business. The services focuses on initiatives and projects around business support, partnerships and alliances, investment facilitation and research. The service contributes to the overall health and wellbeing of the Knox Community.	1,037 912 125
<b>Investment and Partnership</b>	This service creates the projects and implementation frameworks required to help Council activate its priorities from the Community and Council Plans. The service employs a venture-planning and partnership-building approach to align people, capital and ambition to create a sustainable and resilient city.	536 495 41
<b>Innovation</b>	The Innovation service is responsible for the development and deployment of strategies to support the organisation transforming to a customer-centric, innovative, continuous improvement-capable organisation. The service is responsible for the development, deployment and support of Knox LEAN and other innovative methods that have been developed and assessed as being suitable for Council. The team tracks and reports the organisational activity and benefits associated with the programs.	768 747 21



## Key Direction 2: Neighbourhoods, housing and infrastructure

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

### What we achieved in 2021-22

#### Progress of our initiatives identified in Year 1 of the Council Plan 2021-2025.

Major Initiative	Progress	Progress Comment
<b>Facilitate and support the implementation of actions of the Boronia Renewal program (Years 1-4).</b>	<b>60%</b>	Progress is less than planned due to the timing of the authorisation of Amendment C192knox by the Minister for Planning, a factor outside Council's control. Council lodged its application to prepare and exhibit Amendment C192knox to the Knox Planning Scheme in August 2021 to implement the recommendations of the Boronia Renewal Strategy. Progression of the amendment has been delayed by the Minister for Planning and the Department of Environment, Land, Water and Planning (DELWP), with Council having only received conditional authorisation to prepare and exhibit Amendment C192knox on 3 June 2022. The authorisation included conditions to review aspects of the proposed planning controls. Council is required to review these conditions prior to exhibiting the amendment. A number of other projects linked to the renewal strategy have continued to progress. Of note, the Lupton Way and Green Spine projects are currently open for public consultation, and a location on Erica Avenue is being considered for the Lupton Way Public Art Lighting.

Initiative	Progress	Progress Comment
<b>Develop and implement a Social and Affordable Housing Strategy and Action Plan to increase the supply of social housing and address homelessness in Knox (Years 1-4). ♦</b>	<b>85%</b>	An extensive needs analysis was undertaken to understand the demand for social and affordable housing in Knox, as well as current market trends and the supply and diversity of new housing stock. Following this analysis, a comprehensive stakeholder engagement process was conducted to test the data. External stakeholders have included six community housing organisations, three homelessness services and five real estate agents in Knox. Consultation also occurred with Knox Councillors and key Council departments. Upon review of the information received, Council officers are now drafting a community version of the needs analysis and the Social and Affordable Housing strategy and Action Plan, which will be presented to a future Council meeting for consideration. Due to resourcing and competing priorities, there has been a slight delay to the completion of this document, but this will be addressed in the coming months and implementation of the plan will commence thereafter.

Initiative	Progress	Progress Comment
<b>In response to the Victorian Government's Kindergarten Expansion Reform, continue to work with the state government to plan for early-years infrastructure in the municipality (Year 1). ♦</b>	100%	Council endorsed the Kindergarten Infrastructure and Service Plan for Knox in partnership with the Victorian Government in September 2021. Following an extensive process to understand the impact of the three-year-old kindergarten reform on Council's early-years infrastructure, advocacy letters were sent to the Minister for Early Childhood and the Minister for Education in January 2022. These letters noted the significant impact of the state government reforms with regard to infrastructure and the urgent need for increased funding and consideration of additional kindergartens on existing school sites within Knox as a potential solution.
<b>Advocate to the state and federal governments for funding to implement Stage 2 of the Lewis Park Masterplan (Year 1).</b>	100%	Following the successful advocacy for funding of Lewis Park Stage 1 (\$14.5M from Melbourne Water and Integrated Water Management grants program), advocacy to fund works in Stage 2 was undertaken. This included incorporation of Lewis Park in the Invest in Knox Strategy and discussions with state and federal members and candidates.
<b>Update Council's flood modelling across Knox (Year 1).</b>	60%	Finalisation of the flood extents, which supports the designation of flood-impacted properties under Section 153 of the Building Regulations, was the subject of a quality assurance process to ensure the integrity of the data. The finalised flood extents are anticipated to be complete in September 2022.  Melbourne Water (MW) has provided an update on its proposed delivery dates and expected timelines to commence the planning overlay amendment process for the Land Subject to Inundation Overlay and the Special Building Overlay into 2023. Council's timelines and workflow in designating flood-impacted properties under Section 153 of the Building Regulations were considered in relation to the timing of the MW process.
<b>Advocate to state government for improved public transport and arterial road connectivity in Knox (Years 1-4).</b>	100%	The state and federal governments' Transport Advocacy brochures for Knox were distributed to relevant members of parliament in line with key outcomes from the March 2022 Council report. Recent commitments include a \$2.5B commitment from the federal Labor Party towards the Suburban Rail Loop, \$0.5M from the state government to the support design development for enhancements to Boronia Station and a funding commitment from the state opposition of \$2M for a Route 75 tram extension feasibility study.  As part of the Eastern Transport Coalition (ETC), Council has submitted Knox's priorities for pedestrian crossings, bus upgrades, and identified our top 10 transport priorities for the City of Knox. The mayors of Knox and Monash met with the Chief of Staff of the Department of Infrastructure and Regional Development to advocate for key public transport priorities in Melbourne's East on behalf of the ETC.  Council also continued to provide input into the design development of the Wellington Road duplication, east of Napoleon Road, the Dorset Road extension and the Napoleon Road upgrade projects.
<b>Implement Knox's Parking Strategy (Years 1-2).</b>	100%	The implementation of Knox's Parking Strategy is on track for completion by the end of 2022-23. Five of the eight action items have been completed, including business cases for additional resources and parking sensors. A permanent parking officer role was created, and the role was filled in January 2022.  Community laws and traffic and transport liaison meetings occurred regularly throughout 2021-22.



Initiative	Progress	Progress Comment
<b>Review and develop the Knox Domestic Animal Management Plan (Years 1 and 4).</b>	<b>100%</b>	Knox's new <i>Domestic Animal Management Plan (DAMP) 2021-2025</i> was adopted by Council on 28 February 2022. Prior to this, a draft DAMP went out for public consultation.
<b>Progress implementation of the Knox Central program (Years 1-4).</b>	<b>100%</b>	The acquisition of two strategic land parcels in line with the Knox Central Structure Plan was completed. Negotiation and agreement of a premises for a temporary library at Westfield Knox was achieved and the Knox Express temporary library is now open. Negotiation and agreement of a premises for a 20-year leased library at Westfield Knox was also achieved. The project plan for the design and construction of the library has also been completed.

## 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	Comment
<b>More social and rental housing that is affordable to low income households in Knox.</b>	The proportion of need that can be met with existing local social housing and affordable private rentals.	5 yearly	77% (2020)	<b>Data not available</b>	
<b>A reduction in the median household incomes needed to purchase a typical house.</b>	The average number of household incomes needed to purchase a typical house.	5 yearly	8.9 (2016)	<b>8.7 (2021)</b>	The 2021 results show a slight improvement in housing affordability.
<b>Increased public transport usage.</b>	Percentage of weekday trips made by public transport.	2 yearly	6.54% (2018)	<b>Data not available</b>	This measure is determined through the Victorian Integrated Survey of Travel and Activity. The 2020 survey was delayed due to COVID-19. Results for this measure will be populated pending availability of data from the February 2022 survey.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	Comment
<b>More one- and two-bedroom dwellings approved for construction in Knox.</b>	The number of one- and two-bedroom dwellings approved for construction in Knox.	Annual	240 (2020-21)	<b>Data not available</b>	
<b>An increase in the number of cyclists recorded on a typical day at a typical site on Knox's shared path networks.</b>	The number of cyclists recorded on a typical day at a typical site on Knox's shared path networks.	Annual	517 (March 2020)	<b>1,090 (March 2022)</b>	The results show a significant increase in the number of cyclists using Knox's shared path networks.
<b>Improved community satisfaction with recreation facilities.</b>	Community satisfaction score for recreation facilities.	Annual	74 (2021)	<b>73 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with arts centres and libraries.</b>	Community satisfaction score for arts centres and libraries.	Annual	72 (2021)	<b>70 (2022)</b>	The 2021-22 result is in line with the baseline.
<b>Improved community satisfaction with appearance of public areas.</b>	Community satisfaction score for appearance of public areas.	Annual	72 (2021)	<b>69 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with sealed local roads.</b>	Community satisfaction score for sealed local roads.	Annual	70 (2021)	<b>68 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with planning for population growth.</b>	Community satisfaction score for planning for population growth.	Annual	55 (2021)	<b>56 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.

## Services

### The services funded in the 2021-22 Budget.

Service	Description	Net cost of providing this service in 2021-22	
		Budget	Actual
			Variance
			\$'000
<b>Asset Management</b>	The Asset Management service provides strategic direction for asset management incorporating the development of processes and systems to maintain and regularly update Council's asset register and management system, collection of asset condition data and the development and implementation of strategic asset management plans for all asset categories. The service also provides asset preservation and protection functions in areas associated with subdivision and private developments, Council capital infrastructure projects and works undertaken by service authorities, contractors, and government agencies. The service also manages the coordination, planning, development and monitoring of the delivery of Council's capital works program.		1,589
			1,099
			490
<b>Building</b>	Council's Building service provides for building assessment and regulatory services in accordance with the <i>Building Act 1993</i> and other relevant legislation. The service issues building permits, performs building inspections, responds to complaints with inspections, and performs swimming-pool inspections.		193
			738
			(545)
<b>Community Transport</b>	Council's Community Transport service offers residents who are older, who have a disability and/or are in other ways disadvantaged, to be engaged in community life through the provision of transport. The buses in operation enable people to perform activities such as shopping, participating in senior citizen clubs or going to the library. The Community Transport service is also used to transport residents to attend Council events and activities.		321
			280
			41
<b>Facilities</b>	Facilities provides building services that include capital construction; programmed and reactive maintenance; ancillary services (e.g., graffiti control, security, essential safety measures) for all Council buildings; internal architectural advice; and building management services on land where Council has an interest.		2,715
			2,900
			(185)
<b>Major Initiatives</b>	The Major Initiatives unit provides for the delivery of major projects that supplement the full program of capital projects being delivered by Council's various delivery teams. The unit utilises a combination of internal and specialist skills, which include architectural, quantity surveying, project management, construction management, specialist engineering and site supervision services.		350
			329
			21
<b>Municipal Strategic Social Planning</b>	The Municipal Strategic Social Planning service supports the planning and implementation of the Community and Council Plans and related Council strategic plans and enables Council and community partners to make informed, effective decisions. The service conducts research, strategic planning, analysis and community consultation to identify relevant data to inform the development of evidence-based social policy and strategic planning responses and strategies for Council. This service also supports and advises on service planning, community facility developments, and facility proposals.		268
			274
			(6)

Service	Description	Net cost of providing this service in 2021-22	
		Budget	Actual
		Variance	
		(\$'000)	
<b>Open Space Management</b>	Open Space Management provides planning, design, and consultation services for the implementation of enhanced passive open space. The service also includes the development of policy and the provision of planning and landscape architectural design expertise for other areas of Council.	11,500	
		11,901	
		(401)	
<b>Operations</b>	Operations is responsible for the management and delivery of maintenance services and the delivery of new, renewed and upgraded Council infrastructure assets. It includes Parks Services, Works Services, Construction, and Fleet Management. The service provides well-maintained infrastructure assets that meet present-day and future needs of the community in compliance with the relevant Acts and regulations as well as Council policies.	3,210	
		2,999	
		211	
<b>Planning</b>	The Planning service provides statutory planning assessment and approvals as well as enforcement and regulatory services under the Planning and Environment Act and related Acts and regulations.	1,996	
		2,004	
		(8)	
<b>Social and Community Infrastructure</b>	The Social and Community Infrastructure service supports the organisation through an integrated approach to the development of community infrastructure plans relevant to the needs of local communities and the broader municipality. The service also manages the development, monitoring, compliance and review of all Community Wellbeing community facility licences and leases.	375	
		309	
		66	
<b>Strategic Land Use Planning</b>	The Strategic Land Use Planning Service undertakes research to inform planning policies and decisions. It also proactively updates the Knox Planning Scheme to reflect the objectives of the Community and Council Plans. The service undertakes the preparation and assessment of planning scheme amendments, provides internal referral responses to planning applications, provides general strategic land use planning advice to internal and external customers, and conducts the review the Knox Planning Scheme every four years, which is a statutory requirement. Community engagement and consultation is also a core part of this service.	2,255	
		1,868	
		387	
<b>Traffic and Transport</b>	Traffic and Transport provides local traffic management (on roads, footpaths and shared paths), advice and advocacy for a broad range of traffic and transport services as provided by Council and others.	3,585	
		3,818	
		(233)	

## Local Government Performance Reporting Framework

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

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Roads</b>					
<b>Satisfaction of use Sealed local road requests</b> [Number of sealed local road requests/ Kilometres of sealed local roads] x100	37.22	46.81	40.71	<b>48.51</b>	Sealed local road requests have remained relatively consistent with previous reporting periods. Council has included all requests received from external customers (via customer service requests or after-hours requests) that relate to the quality of the sealed-road surface and kerb and channel. Requests are counted regardless of whether a maintenance activity is required to be undertaken in accordance with Council's service levels.
<b>Condition Sealed local roads maintained to condition standards</b> [Number of kilometres of sealed local roads below the renewal intervention level set by Council/ Kilometres of sealed local roads] x100	96.70%	94.49%	93.92%	<b>93.89%</b>	Council has maintained a high service standard for the resealing of its roads, and is progressively addressing the backlog of roads requiring renewal. External audits undertaken every four years of the whole road network enable Council to measure its progress.
<b>Service Cost Cost of sealed local road reconstruction</b> [Direct cost of sealed local road reconstruction/ Square metres of sealed local roads reconstructed]	\$115.76	\$133.20	\$101.29	<b>\$84.39</b>	Council's cost of sealed local road reconstruction has decreased from previous reporting periods. Road reconstructions have two stages (design and Construction) and are completed across a two-year program. The road reconstruction program was put out to tender as a single contract, which attracted extremely competitive rates in 2021-22.
<b>Cost of sealed local road resealing</b> [Direct cost of sealed local road resealing/ Square metres of sealed local roads resealed]	\$25.13	\$24.37	\$25.40	<b>\$32.53</b>	The data entry of renewal transactions commenced late in 2021-22 due to a shortage of administration staff. This resulted in only a small proportion of renewals being captured and an increase in the result of the cost of sealed local road resealing (actual spend) in 2021-22.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Satisfaction</b> <b>Satisfaction with sealed local roads</b> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	73	68	70	<b>68</b>	This is the result from the LG Community Satisfaction Survey for 2022. Satisfaction with sealed local roads has remained relatively consistent with previous reporting periods.
<b>Statutory Planning</b>					
<b>Timeliness</b> <b>Time taken to decide planning applications</b> [The median number of days between receipt of a planning application and a decision on the application]	65	31	28	<b>50</b>	There are a number of factors contributing to the longer processing times that occurred in 2021-22 compared to 2020-21. Factors included increased application numbers following the lifting of COVID-19 restrictions, difficulty in recruiting planning officers for vacant positions, and undertaking additional work to comply with changes to privacy regulations when advertising planning applications.
<b>Service Standard</b> <b>Planning applications decided within required timeframes</b> [Number of planning applications decisions made within 60 days for regular permits and 10 days for VicSmart permits/ Number of planning applications decisions made] x100	73.66%	85.46%	82.04%	<b>70.73%</b>	The percentage of planning applications decided within the required time frames has decreased compared to previous reporting periods. As with the increase in the median processing times, the same factors have resulted in a decrease in the number of applications decided within the statutory timeframes.
<b>Service Cost</b> <b>Cost of statutory planning service</b> [Direct cost of statutory planning service/Number of planning applications received]	\$1,951.76	\$1,878.71	\$1,685.93	<b>\$1,607.91</b>	The decrease in cost of the statutory planning service in 2021-22 was primarily the result of an increase in planning applications and fee income as well as a reduction in staffing costs due to vacant positions within the statutory planning team.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Decision-making Council planning decisions upheld at VCAT</b> [Number of VCAT decisions that did not set aside Council's decisions in relation to a planning application/Number of VCAT decisions in relation to planning applications] x100	33.33%	58.62%	47.06%	<b>62.50%</b>	The percentage of Council decisions upheld at VCAT increased in 2021-22. Whilst appeal numbers were similar to those in 2020-21, the outcomes had been influenced by the individual circumstances of each case.





## Key Direction 3: Natural environment and sustainability

### 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.

### What we achieved in 2021-22

#### Progress of our initiatives identified in Year 1 of the Council Plan 2021-2025.

Major Initiative	Progress	Progress Comment
<b>Undertake vegetation mapping analysis and habitat corridor planning to manage our urban biodiversity (Year 1).</b>	85%	Vegetation mapping analysis was completed. The modelling and development of the draft Habitat Corridor Plan is currently in progress.  Towards the end of 2021-22, the connectivity model was changed to ensure that the science was sufficiently robust to be included in the planning scheme in the future. This resulted in a minor delay to the delivery date but will result in a better overall outcome. The modelling and the draft Habitat Corridor Plan are expected to be completed by the end of August 2022.

Initiative	Progress	Progress Comment
<b>Commence implementation of the high priority Year 1 actions of the Climate Response Plan including the development of a landfill solar farm business case (Year 1). ♦</b>	100%	The implementation plan of the adopted Climate Response Plan (CRP) is on track to be completed by December 2022. Council has formally joined the Cities Power Partnership and submitted a voluntary pledge to the State Government under the <i>Climate Change Act 2017</i> .  All CRP actions that were scheduled for 2021-22 were either completed or had commenced. Completed actions included the implementation of the Boronia Dorset Square LED streetlight replacement program and the development of the landfill solar farm feasibility study. Procurement activities are also being finalised for the installation of seven electric vehicle charging stations at a number of retail settings in Knox.  The inclusion of a climate change considerations section into all Council reports commenced in November 2021. To support this initiative, guidance notes and materials have been developed for Council officers to use when preparing reports and advice from the Senior Project Manager Climate Response is promoted.  The input of climate change and other sustainability factors are currently being considered in the review of Council's internal Vehicle, Procurement and Sustainable Buildings and Infrastructure policies. Additionally, climate risk consideration responsibilities have been added into the position description templates for leadership roles within Council.



Initiative	Progress	Progress Comment
<b>Enhance Knox's Waste and Recycling Education programs to focus on reducing waste to landfill and increasing recycling (Year 1). ♦</b>	<b>100%</b>	<p>Knox's first residential bin inspection program commenced in April 2022 and ran for three months. Over 3,000 bins were inspected. Early results have revealed a positive change in recycling behaviours through targeted engagement. Council's waste team also attended the Summer Sunset Festival and the Knox Festival. Activities undertaken included a waste education marquee set-up, games, flyers and surveys to engage with the public. Eleven workshops have been planned for early 2022-23 which will be focused on reducing household waste, reducing food waste, composting, and clothing repairs. Communications have been developed to advise businesses of the upcoming single-use plastics ban. Council also continued to deliver the compost rebate scheme in 2021-22.</p> <p>Knox's collaborative investigations into expanding the rebate program to both reusable cloth nappies and reusable menstrual and sanitary products continued to progress well. This research is investigating what a best-practice reusable nappy program, shared across the 12 councils, would look like. Knox has been successful in receiving funding from the Recycling Victoria Councils Fund Round 2 Stream 1 - Feasibility Study to research the Best Practice Reusable Sanitary and Incontinence Aids program in partnership with other Councils.</p> <p>Ongoing neighbourhood house educational talks were hosted in the second half of 2021-22 as well as the holding of Knox's annual Detox Your Home event, which occurred on 15 May 2022 at Knox's depot and attracted over 100 participants.</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	Comment
<b>More houses within 400m of open space.</b>	The percentage of Knox homes within 400m of a public open space of any size.	2 yearly	69% (2018)	<b>76.4% (2021)</b>	Data obtained from the Australian Urban Observatory.
<b>An increase in tree canopy coverage.</b>	Percentage of Knox's total area under tree canopy cover.	2 yearly	18% (2018)	<b>Data not available</b>	Results will be populated pending availability of data from the Department of Environment, Land, Water and Planning.
<b>A reduction in greenhouse gas emissions.</b>	Tonnes of greenhouse gas emissions generated per capita in total (waste, transport, gas and electricity).	2 yearly	15 (2017)	<b>14 (2020)</b>	

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	Comment
<b>An increase in renewable energy usage.</b>	Renewable energy as a percentage of total electricity consumption.	2 yearly	7.3% (2017)	<b>56% (2021)</b>	Council's percentage of renewable energy increased by over 50% due to the Renewable Energy Power Purchase Agreement coming into force on 1 July 2021 for all of Knox's streetlights. The agreement will supply energy from wind farms based in Victoria for the next nine years.
<b>A reduction in Council's corporate greenhouse gas emissions.</b>	Council's corporate greenhouse gas emissions.	Annually (September)	8446 (2020-21) Target is to get to zero by 2030	<b>Data not available</b>	Results will be populated pending the availability of data in September 2022.
<b>An increase in Council's corporate renewable energy usage.</b>	Total installed capacity of solar on Council facilities.	Annually	662 kW (2020-21)	<b>816kW (2021-22)</b>	During 2021-22, 154kW of solar was added across 11 facilities.
<b>A higher annual net gain of trees in Knox.</b>	The net gain (difference between the number of trees removed and planted) of trees in Knox.	Annual	1,249 (2020-21)	<b>1,420 (2021-22)</b>	The 2021-22 result shows improvement from the baseline.
<b>Improved community satisfaction with waste management.</b>	Community satisfaction score for waste management.	Annual	75 (2021)	<b>76 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with environmental sustainability.</b>	Community satisfaction score for environmental sustainability.	Annual	65 (2021)	<b>65 (2022)</b>	The 2021-22 result is in line with the baseline.
<b>An increase in kerbside collection waste diverted from landfill.</b>	Percentage of kerbside collection waste diverted from landfill.	6 monthly	52.10% (2020-21)	<b>51.6% (2021-22)</b>	There was a slight decline in the percentage of kerbside collection waste diverted from landfill.

## Services

### The services funded in the 2021-22 Budget.

Service	Description	Net cost of providing this service in 2021-22	
		Budget	Actual
		Variance	
		(\$'000)	
<b>Biodiversity</b>	The Biodiversity unit provides advice for the conservation, enhancement and celebration of local biodiversity within the City of Knox. The service provides bushland management to protect and enhance over 40 Council bushland reserves and over 120 sites of biological significance. It also runs education/awareness programs in order to increase the appreciation and understanding of the values of biodiversity within the broader community. These programs encourage and support the active participation of members of the community in the conservation and enhancement of remnant vegetation on public and private land.	1,346	
		1,530	
			(184)
<b>Integrated Water Management</b>	The Integrated Water Management service provides technical and strategic advice as well as drainage advice and services that relate to developer and resident enquiries concerning the provision of integrated water management. The service aims to safeguard the community from flooding, provide a municipal drainage system that is safe and fit for purpose, ensure that stormwater is a valued and well-used resource, and maintain clean waterways.	2,215	
		2,291	
			(76)
<b>Sustainable Futures</b>	The Sustainable Futures unit is responsible for environmental planning, community engagement in sustainability, policy development and project implementation. The service provides a range of learning and engagement programs that focus on supporting Council and the community to move towards environmental, social and economic sustainability.	603	
		568	
			35
<b>Waste Management</b>	The Waste Management service aims to minimise waste and provides waste collection and disposal services for the Knox community.	15,117	
		14,642	
			475

## Local Government Performance Reporting Framework

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

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Waste Collection</b>					
<b>Satisfaction</b> <b>Kerbside bin collection requests</b> [Number of kerbside garbage and recycling bin collection requests/ Number of kerbside bin collection households] x1,000	109.58	100.60	108.85	<b>130.42</b>	Bin collection requests include cancellation of bins, new bin requests, repairs and replacements and missed services for all three waste streams (garbage, recycling and green). In 2021-22, there was an increase in the number of service requests for most of these streams.
<b>Service Standard</b> <b>Kerbside collection bins missed</b> [Number of kerbside garbage and recycling collection bins missed/Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	5.62	6.22	7.70	<b>8.22</b>	The total number of missed bins rose as a result of the increase in number of collections. A missed bin includes situations in which a resident does not place their bin out and calls it in as missed. In good faith, the contractor will return to collect late put-outs and these are counted in the missed total for Council.
<b>Service Cost</b> <b>Cost of kerbside garbage bin collection service</b> [Direct cost of the kerbside garbage bin collection service/Number of kerbside garbage collection bins]	\$108.96	\$111.34	\$112.92	<b>\$110.46</b>	Landfill disposal was conducted at a new closer site (Cleanaway SEMTS and Lysterfield) in 2021-22. Through the contract variation process, this reduced travel time and fuel expense for the contractor and consequently resulted in savings to Council in comparison to 2020-21.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Service Cost</b> <b>Cost of kerbside recyclables bin collection service</b> [Direct cost of kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]	\$45.00	\$64.64	\$72.79	<b>\$71.59</b>	Similar to landfill, a change in the method of receiving and processing recyclables with the current provider resulted in a reduced fee for recycling disposal in 2021-22.
<b>Waste Diversion</b> <b>Kerbside collection waste diverted from landfill</b> [Weight of recyclables and green organics collected from kerbside bins/ Weight of garbage, recyclables and green organics collected from kerbside bins] x100	55.89%	53.44%	52.10%	<b>51.60%</b>	The percentage of kerbside collection waste diverted from landfill in 2021-22 remained relatively consistent compared to previous reporting periods. This result represents the total weight of all material recycled from kerbside bin collections as a per kerbside of total kerbside waste collected (i.e., waste diverted from landfill).





## Key Direction 4: Connection, resilience and wellbeing

### 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.

### What we achieved in 2021-22

#### Progress of our initiatives identified in Year 1 of the Council Plan 2021-2025.

Major Initiative	Progress	Progress Comment
<b>Respond to emerging social and health issues caused by the COVID-19 pandemic (Years 1-2). ◆</b>	<b>100%</b>	<p>A report was presented at the March 2022 Council meeting, detailing the final outcomes of the Supporting Local Services and Hot Meals for Vulnerable Families programs. Unexpended funds of approximately \$79,000 were reallocated to a further and final pandemic response grants program. The new round of this grant was rebadged to reflect the changes in the pandemic situation and was named the Pandemic Recovery: Food and Emergency Relief Grant. All funds have now been dispersed to the successful applicants, with 12 organisations receiving funding to provide support to Knox families in the form of hot meals, food parcels and other related emergency relief items.</p> <p>Council's audit of emergency relief providers commenced in 2021-22, with a series of interviews and a survey distributed to all known providers and the Knox churches. Planning is also underway to determine how these results can be shared with emergency food relief providers. Council intends to initiate and facilitate a taskforce of providers to explore opportunities to improve the coordination of existing efforts. The taskforce will also provide Council with an ongoing understanding of the demand and other trends related to community need and support.</p> <p>The Move Your Way program was delivered in March 2022, where more than 180 activities were offered to the community. The program was so successful that it was extended, with three of the most popular activities offered for an additional four weeks at a subsidised rate. This program was funded through a VicHealth Reimagining Health grant.</p>

Initiative	Progress	Progress Comment
<p><b>Prioritise mental health and wellbeing initiatives by focusing on community partnerships and collective impact (Years 1-4). ♦</b></p>	<p><b>100%</b></p>	<p>A second Mental Health First Aid program was delivered for disability carers over four weeks in May and June 2022 in partnership with Orana Community House. Council facilitated the quarterly Mental Health Roundtable meeting in May 2022, where the presenters included representatives for the newly established Office of Mental Health Promotion in the Department of Health Victoria. A mental health survey was sent to a randomised sample of 4,000 Knox households in June 2022. The survey focused on risk and protective factors, and the results will provide a comparison against the mental health data that was collected through the Knox COVID-19 Household Impacts Survey in both 2020 and 2021. Advocacy work continued in the lead-up to both the state and federal elections. Council wrote to the Minister for Mental Health, asking that Knox be considered as one of the initial 10 sites identified for the mental health social inclusion action groups (formerly known as community collectives). These groups are an outcome from the Royal Commission into Victoria's Mental Health System and will be established in each of Victoria's local government areas.</p>
<p><b>Work in partnership with local First Nations people, relevant services and key networks to progress Reconciliation (Years 1-4).</b></p>	<p><b>100%</b></p>	<p>Engagement commenced to explore reconciliation opportunities and actions identified in the First Nations needs analysis and key actions continued to progress in 2021-22. These actions included:</p> <ul style="list-style-type: none"> <li>• designing and constructing a yarning circle at the Knox Civic Centre</li> <li>• assessing cultural heritage considerations for Lewis Park and Stamford Park wetlands site</li> <li>• installing cultural walks and First Nations art</li> <li>• caring for country skill development with Council's Biodiversity team</li> <li>• developing information for Council's website.</li> </ul>
<p><b>Develop and implement a resilience plan to support the community to cope with stresses, emergencies and disasters (Years 1-4).</b></p>	<p><b>100%</b></p>	<p>A community stakeholder strength mapping model was developed in consultation with Council's community engagement practitioners. The approach to data collection has been modified so that each part of Council will be able to add its data.</p> <p>Council also continued to investigate social network analysis, which shows how groups across the community interact with each other. A consultant to support this development will be appointed in early 2022-2023.</p> <p>Mapping of existing resilience-building plans has begun and discussion papers will be drafted based on the findings.</p>

Initiative	Progress	Progress Comment
<p><b>Contribute to the collective efforts in preventing and responding to family violence (Years 1-4). ♦</b></p>	<p><b>100%</b></p>	<p>In the first half of 2021-22, five Literacy for Women sessions were held and were well attended by the community. This project was run in partnership with the Eastern Community Legal Centre, Women’s Health East, Yarra Ranges City Council and Maroondah City Council. It is currently being evaluated. Perpetrator help-seeking posters were developed in partnership with No to Violence and Relationships Australia. Distribution to the community will commence in early 2022-23. Two social media self-defence interactive sessions for women and girls aged over 16 were delivered in partnership with Maroondah and Yarra Ranges City councils, the eSAfety Commissioner and the Eastern Domestic Violence Service - the lead specialist family violence service in Melbourne’s Eastern Metropolitan Region. These sessions informed participants on how to engage online, the use of privacy settings, and managing and reporting online abuse. There were 40 participants between the two sessions.</p> <p>Council’s Family Violence Internal Reference Group, which continued to meet quarterly in 2021-22, assists with identifying gaps and opportunities for collective approaches to family violence prevention and response initiatives. As a result, a draft procedure for responding to community disclosures of family violence was developed. Council also conducted research and planning to develop a men’s initiative targeted at fathers and father figures that would challenge unhealthy gender stereotypes and promote gender equality and healthy relationships.</p>



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## 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	Comment
<b>A reduction in the number of adults who report high or very high psychological distress.</b>	Percentage of adults who suffer from high psychological distress	3 yearly	18.25% (2017)	<b>27.5% (2020)</b>	There has been a significant increase in the percentage of adults who suffer from high/very high psychological distress. This data was obtained from the 2020 Victorian Population Health Survey, which was conducted during the COVID-19 pandemic.
<b>More residents who report their health as good, very good or excellent.</b>	Percentage of Knox adults who rate their health as 'very good' or 'excellent'	3 yearly	41% (2017)	<b>41.5% (2020)</b>	Self-reported health has remained stable between 2017 and the time of the 2020 Victorian Population Health Survey.
<b>An increase in the level of agreement that multiculturalism makes life better.</b>	Percentage of adults that definitely agree that multiculturalism makes life their area better	3 yearly	48.57 (2017)	<b>59% (2020)</b>	Results indicate an improvement in our community's acceptance of diversity.
<b>Improved perceptions of safety.</b>	Percentage of adults that 'definitely' feel safe at night	3 yearly	52.2% (2017)	<b>Data not available</b>	The 2020 Victorian Population Health Survey was co-opted to provide critical information to inform the public health response to the COVID-19 pandemic. This question was temporarily removed to make room for the collection of new information.
<b>An increase in the number of adults who feel a sense of belonging.</b>	Percentage of adults that 'definitely' feel valued by society	3 yearly	41.5% (2017)	<b>46.2% (2020)</b>	Results indicate an increase in our community's sense of belonging.
<b>More adults in Knox who volunteer.</b>	Percentage of adults who definitely or sometimes help out a local group by volunteering	3 yearly	35.1% (2017)	<b>Data not available</b>	The 2020 Victorian Population Health Survey was co-opted to provide critical information to inform the public health response to the Covid-19 pandemic. This question was temporarily removed to make room for collection of new information.
<b>More infants and children in the Knox region immunised at Council-run immunisation sessions.</b>	Number of children immunised at a Council-run immunisation session	Annual	5,550 (2020-21)	<b>4,002 (2021-22)</b>	The reduced number of vaccinations for 2021-22 was largely due to bringing forward school vaccinations (approximately 1,000) in 2020-21 to pre-July, due to anticipated lockdowns over winter. This also contributed to the higher than average number of vaccinations reported during 2020-21.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	Comment
<b>Increased participation in key ages and stages Maternal and Child Health visits.</b>	Percentage of children participating in the key ages and stages MCH visit	6 monthly	96.33% (2020-21)	<b>99.05% (2021-22)</b>	
<b>Improved satisfaction with cultural activities.</b>	Community satisfaction score for community & cultural	Annual	65 (2021)	<b>63 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>An increase in the number of opportunities and avenues to include First Nations Culture within Knox.</b>	The number of opportunities and initiatives that partner with First Nations people and Traditional Custodians across various departments of Council.	Annual	New data set	<b>35 (Jan-June 2022)</b>	Opportunities and initiatives included the First Nations cooking presentation and food truck at the Knox Festival; the State Basketball Koorie Academy - All Stars; Cultural Diversity Week Event - culture walk and food truck; First Nations mural on State Basketball Centre hoarding; RAP working group meeting to shape the consultation progress; Sorry Day Ceremony (250 attendees plus around 50 on the waiting list); First Nations E-newsletter launch; NAIDOC week; and Heritage protection consultations with Traditional Custodians.
<b>An increase in the number of meals delivered through Meals on Wheels.</b>	The number of meals delivered through Meals on Wheels	Annual	35,194 (2020-21)	<b>31,587 (2021-22)</b>	Due to changes in funding, there were fewer meals delivered during 2021-22. There was also a higher number of meals delivered during 2020-21 due to COVID-19, but this has now reduced due to changes within the community and the removal of restrictions.
<b>More clients and community members supported through Council's Community Access and Support programs.</b>	Number of clients and community members who have participated in CAS programs	Annual	4,348 (2020-21)	<b>4,656 (2021-22)</b>	There has been an overall increase to supports provided to residents. Although there were reduced numbers participating in community transport, there was an increase in the number of people accessing the Short-Term Support program, the Zest4Life programs and the Housing Estate program.

Council Plan Indicator	Measure	Reporting timeframe	Baseline	2021-22 Result	Comment
<b>Greater sports participation rates.</b>	Number of teams using Council facilities.	Annual	1,157 (2020-21)	<b>2,018 (2021-22)</b>	
	Number of participants by age and gender	Annual	Male 12,310  Female 3,745  Junior 9,248  Senior 6,807 (2020-21)	<b>Male 12,450  Female 3,558  Junior 9,142  Senior 6,866 (2021-22)</b>	



## Services

### The services funded in the 2021-22 Budget.

Service	Description	Net cost of providing this service in 2021-22	
		Budget	Actual Variance \$'000
<b>Active Communities</b>	Active Communities works to encourage Knox residents as they get older to socialise and participate in activities that will enable them to have greater independence and live active and healthy lives in the community. This is achieved by promoting active ageing and by providing events and programs, support to 11 Senior Citizens Clubs and other older person's support groups within the municipality. Food Services provides meals that are nutritionally balanced, and can cater for people with special dietary needs or allergies.	1,424	
		1,167	
		257	
<b>Active Living</b>	Active Living provides a range of Commonwealth Home Support Programme (CHSP) services that support over 2,500 frail older people, people who have a disability and their carers. The service helps eligible Knox residents maximise their independence, remain living in their own homes, stay connected to the community and enhance their quality of their life.	324	
		587	
		(263)	
<b>Arts and Cultural Services</b>	Arts and Cultural Services delivers and engages the local community in a range of arts and cultural services and programs, which include performing arts, events, festivals, arts courses, performances and public art projects.	1,909	
		1,856	
		53	
<b>Business Performance (Community Access &amp; Support)</b>	Business Performance provides home maintenance and home modification services through the Commonwealth Home Support program and supports frail older people, people who have a disability and their carers. The service helps eligible Knox residents maximise their independence, remain living in their own homes, stay connected to the community and enhance the quality of their life.	363	
		234	
		129	
<b>Community Access, Equity &amp; Safety</b>	The Community Access, Equity and Safety service supports and advocates for the disadvantaged and marginalised communities and fosters an accessible, inclusive, safe and supportive Council and community.	762	
		609	
		153	
<b>Community Partnerships</b>	Community Partnerships supports and strengthens local not-for-profit groups to be active, sustainable and resilient. This service also supports the development of new community organisations and community mobilisation and activity, as appropriate, in response to changing community needs and dynamics.	2,042	
		2,170	
		(128)	
<b>Community Safety</b>	This service provides advice, support and programs to strengthen community safety in order that neighbourhood amenity is protected, people feel safe and enjoy public spaces, and individual rights are preserved.	1,205	
		1,383	
		(178)	
<b>Emergency Management</b>	Emergency Management coordinates and delivers Council's legislative and community-focused responsibilities for emergency and fire management. It includes services to mitigate risk to people and property, preparedness/ planning through to response and recovery.	566	
		543	
		23	

Service	Description	Net cost of providing this service in 2021-22	
		Budget	Actual
		Variance	
		(\$'000)	
<b>Integrated Services (Family and Children's Services)</b>	Integrated Services provides high-quality integrated early-years and family support services, which including the following:		4,770
	• Integrated early-years hubs (where Council's centre-based early-education and care services are located and integrated with Maternal and Child Health services, playgroups and funded kindergartens [preschool]).		5,629
	• Maternal and Child Health.		(859)
	• Community and supported playgroups.		
<b>Leisure Services</b>	State government-funded kindergarten (preschool) - Council is an early-years management organisation.		
	• Additional support (including the Preschool Field Officer program).		
	• Coordination and support for early-years' service operations and facility management.		
	Leisure Services provides strategic advice and management for Council's leisure facilities to enable the provision of sport, leisure, recreation and wellbeing activities to the Knox municipality. Attracting over 1.9 million annual visitations across the major leisure facilities, the strategic management provided by Leisure Services to community organisations contributes to the positive physical and mental health outcomes for the community. This service includes the management, operation and/or support for Council's leisure facilities including two Council-managed leisure centres (including aquatic facilities).		1,124
		1,722	
		(598)	
<b>Libraries</b>	The Libraries service provides resources and programs and a variety of media for education, information, leisure and personal development. There are currently five branch libraries in Knox and one library service bus. The service is managed by the Eastern Regional Library Corporation, which is a formal partnership between Maroondah, Yarra Ranges and Knox councils.		5,140
			4,990
			150
<b>Local Laws</b>	This service provides local laws and parking enforcement, school-crossing supervision, and animal management programs to the community.		1,361
			1,071
			290
<b>Occupational Therapy</b>	Occupational Therapy provides a service that aims to maximise the safety and independence of frail older people as well as people who have a disability and their carers in their home. This is achieved by providing education about alternative ways of completing tasks and the use of aids and equipment. The occupational therapist can also make recommendations for the home modifications service and/or referrals to other useful local services, such as a podiatrist.		118
			125
			(7)

		Net cost of providing this service in 2021-22
		Budget
Service	Description	Actual Variance \$'000
<b>Strategy, Learning and Evaluation (Family and Children's Services)</b>	Strategy, Learning and Evaluation provides the following services:	
	• Strategic planning for children and families in the municipality, including Council's early-years services and infrastructure.	476
	• Strategic policy development, research, monitoring, and evaluation for projects and matters that impact on children and families in the Knox community.	351
	• Support for Council's Early-Years Advisory Committee.	125
	• Partnerships between Council and non-Council early-years services and community-managed programs.	
	• Coordinated professional development, quality assurance and policy development for Council's early-years services.	
<b>Youth Services</b>	Youth Services promotes, develops and encourages the physical, social and mental wellbeing of young people by providing, facilitating, planning, funding and advocating for the needs of young people, their families and their community. Youth Services includes the delivery of youth counselling and referral, youth leadership development, parenting programs, and partnerships with schools in Knox.	948
		916
		32



## Local Government Performance Reporting Framework

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

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Aquatic Facilities</b>					
<b>Service standard</b> <b>Health inspections of aquatic facilities</b> [Number of authorised officer inspections of Council aquatic facilities/Number of Council aquatic facilities]	4	2	1	<b>2</b>	Council undertook two inspections of aquatic facilities in 2021-22. The first occurred in November 2021 and the second in March 2022 as per the contract requirement. Both inspections were independent water quality tests. Council would generally conduct four inspections throughout the year but was limited in 2021-22 due to COVID-19-related facility closures.
<b>Utilisation</b> <b>Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities/Municipal population]	2.68	1.69	0.85	<b>1.11</b>	Attendance in 2021-22 increased by 40,829 compared to 2020-21. However, attendance is still lower than the reporting periods before the COVID-19 pandemic commenced. The COVID-19 pandemic resulted in the closure of Council's aquatic facilities from 1 September to 29 October 2021. They reopened 30 October 2021 in accordance with the COVID-19 open premises direction.
<b>Service Cost</b> <b>Cost of aquatic facilities</b> [Direct cost of aquatic facilities less income received/ Number of visits to aquatic facilities]	-	\$0.32	\$3.65	<b>\$0.83</b>	<i>Expenses for the service included internal maintenance, gardening and utilities costs, and leisure maintenance costs. The decrease in cost between years relates to the increased revenue after COVID-19 closures.</i> <b>Note:</b> From 2020, this measure replaced two previous measures: 'Cost of indoor aquatic facilities' and 'Cost of outdoor aquatic facilities'—see retired service performance indicators.
<b>Animal Management</b>					
<b>Timeliness</b> <b>Time taken to action animal requests</b> [Number of days between receipt and first response action for all animal management requests/Number of animal management requests]	2.43	2.04	3.93	<b>3.13</b>	The time taken to action animal management requests in 2021-22 was lower than for previous reporting periods. This can be attributed to additional resources coming on line during the reporting period and the easing of COVID-19 restrictions. All animal management requests are triaged based on risk and are actioned in a timely manner. Council prioritises all dogs at large, animal collection, attacks and animal cruelty requests, acting on them immediately.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Service Standard</b> <b>Animals reclaimed</b> [Number of animals reclaimed/Number animals collected] x100	38.62%	51.18%	59.43%	<b>50.54%</b>	Of the total number of animals collected in 2021-22, just over half (371) were reclaimed. The number of animals collected remained steady in comparison with previous reporting periods. Council continued to make every attempt to reunite registered lost cats and dogs directly with their owners. Registering animals helps ensure the best possible outcomes for the lost pet. Pets are more likely to be reunited more efficiently, which benefits the animal's welfare and reduces the number of unnecessary impoundments.
<b>Service Standard</b> <b>Animal rehomed</b> [Number of animals rehomed/ Number of animals collected] x100	-	33.38%	23.40%	<b>34.60%</b>	Of the total number of animals collected in 2021-22, 254 were adopted or rehomed, 89 more than in 2020-21. The number of animals collected remained steady in comparison with previous reporting periods. Further attempts to re-unite lost animals were made by Council's pound. Where animals have not been successfully re-united, all efforts to find a new home were made in accordance with the Domestic Animal's Act and the Code of Practice for the Management of Dogs and Cats in Shelters and Pounds.
<b>Service Cost</b> <b>Cost of animal management service per population</b> [Direct cost of animal management service/Population]	-	\$5.35	\$5.03	<b>\$6.14</b>	Council has reviewed the way it calculate the cost of service to more accurately reflect the cost of providing the animal management service. As a result, the direct cost of the animal management service is higher than previous reporting periods. <b>Note:</b> From 2020, this measure replaced the previous measures: 'Cost of animal management service' —see retired service performance indicators.
<b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions/ Number of animal management prosecutions] x100	New in 2020	100%	100%	<b>95.45%</b>	Council continued to have a high success rate of animal management prosecutions in 2021-22. This can be attributed to quality investigation and prosecution services. <b>Note:</b> From 2020, this measure replaced the previous measures: 'Animal management prosecutions (%)' —see retired service performance indicators.



Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Food Safety</b>					
<b>Timeliness</b> <b>Time taken to action food complaints</b> [Number of days between receipt and first response action for all food complaints/Number of food complaints]	1.88	1.98	1.98	<b>1.48</b>	The time taken to action food complaints in 2021-22 improved when compared to 2020-21. This was due to improved processes and staff understanding their responsibility to action food complaints as soon as possible. As a result, there has been an improvement in response times. Council's standard is to action food complaints within 24 hours of being received.
<b>Service standard</b> <b>Food safety assessments</b> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <i>Food Act 1984</i> /Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <i>Food Act 1984</i> ] x100	100.0%	100.00%	103.05%	<b>102.05%</b>	Many food premises were closed during 2021-22 due to COVID-19, therefore there were fewer registered premises than inspections, due to inspections being conducted prior to the premises being closed or transferred.
<b>Service cost</b> <b>Cost of food safety service</b> [Direct cost of the food safety service/ Number of food premises registered or notified in accordance with the <i>Food Act 1984</i> ]	\$453.664	\$477.77	\$478.91	<b>\$852.85</b>	The higher cost of the food safety service in 2021-22 resulted from a reduction in food businesses due to many food premises closures as the result of COVID-19.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Health and safety Critical and major non-compliance outcome notifications</b> [Number of critical non-compliance outcome notifications and major non- compliance outcome notifications about a food premises followed up/Number of critical non- compliance outcome notifications and major non- compliance outcome notifications about food premises] x100	100.00%	100.00%	98.04%	<b>96.71%</b>	Many food premises were closed during 2021-22 due to COVID-19. Some of the premises that closed did not reopen, therefore non-compliant or follow-up inspections could not be conducted.
<b>Libraries</b>					
<b>Utilisation Physical library collection usage</b> [Number of physical library collection item loans/Number of physical library collection items]	9.83	8.14	4.62	<b>5.51</b>	COVID-19 pandemic-related restrictions (vaccination requirements, density limits and travel restrictions) had a significant impact on item loans in 2021-22. Building works in the Westfield Knox shopping centre, the Knox Library closure during its relocation, and the temporary location also impacted on item loans during this period. The result for 2021-22, however, had improved from the previous reporting period.  <i>Note: From 2019-20, this indicator measures the performance of physical library items as a subset of the wider library collection.</i>
<b>Resource Standard Recently purchased library collection</b> [Number of library collection items purchased in the last 5 years/Number of library collection items] x100	73.30%	70.98%	80.78%	<b>80.02%</b>	Standard of the library collection remained steady compared to the previous reporting periods, with more focus on eBooks and eAudiobooks in 2021-22.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Participation</b> <b>Active library borrowers in municipality</b> [Number of active library borrowers in the last three years/The sum of the population for the last three years] x100	13.28%	12.87%	11.41%	<b>10.09%</b>	COVID-19 pandemic-related restrictions (including vaccination requirements, density limits and travel restrictions) have had a significant impact on library borrowers over the past two years. Borrowing, in line with library visitations, is increasing slowly with the relaxation of COVID-19-related restrictions. Library programs are starting again after COVID-19, and this will have a positive impact on library borrowing rates.
<b>Service Cost</b> <b>Cost of library service per population</b> [Direct cost of library service/Population]	-	\$21.64	\$21.03	<b>\$22.98</b>	Council's operating cost for library services in 2021-22 remained relatively consistent with previous reporting periods.  <i>Note: From 2020, this measure replaced the previous measures: 'Cost of library service for population' –see retired service performance indicators.</i>
<b>Maternal and Child Health (MCH)</b>					
<b>Service standard</b> <b>Infant enrolments in the MCH service</b> [Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received] x100	101.10%	101.14%	100.49%	<b>101.14%</b>	Knox MCH may not have received birth notices for all clients who had enrolled within the year due to a large number of clients moving from other municipalities, resulting in over 100% infant enrolments for 2022.
<b>Service Cost</b> <b>Cost of the MCH service</b> [Cost of the MCH service/Hours worked by MCH nurses]	\$78.51	\$78.53	\$82.86	<b>\$90.44</b>	The cost of operating the MCH program actually decreased slightly in 2021-22 compared to the previous reporting period. However, the number of hours worked decreased significantly due to staff shortages, which would have been experienced across the state. As a result, Knox MCH was unable to backfill staff on maternity leave in 2021-22.
<b>Participation</b> <b>Participation in the MCH service</b> [Number of children who attend the MCH service at least once (in the year)/Number of children enrolled in the MCH service] x100	79.12%	76.27%	75.82%	<b>73.72%</b>	Participation in Council's MCH service has remained relatively consistent with previous reporting periods. Depending on age, not all older children enrolled may have been required to attend an appointment in 2021-22 – for example, children are not generally seen by MCH between the ages of 2 years and 3.5 years. MCH participation had also been affected by COVID-19 restrictions and workforce impacts, which required Council's MCH service to prioritise seeing younger infants. The Health Department's Code Brown was activated during February and March 2022, which required the cancellation of the majority of appointments for children older than eight weeks.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<p><b>Participation</b>  <b>Participation in the MCH service by Aboriginal children</b>                      [Number of Aboriginal children who attend the MCH service at least once (in the year)/Number of Aboriginal children enrolled in the MCH service] x100</p>	77.97%	80.36%	85.48%	<b>75.81%</b>	Depending on age, not all older children enrolled may have been required to attend an appointment in 2021-22 – for example, children are not generally seen by MCH between the ages of 2 years and 3.5 years. Aboriginal children have remained a priority group despite the impact of COVID-19 and the activation of Code Brown during February and March 2022.
<p><b>Satisfaction</b>  <b>Participation in 4-week Key Age and Stage visit</b>                      [Number of 4-week key age and stage visits/Number of birth notifications received] x100</p>	-	99.34%	96.33%	<b>99.05%</b>	Participation in 4 week Key Age and Stage Visit continues to be high. Infants <8 weeks were prioritised for appointments in 2021-22 despite the impacts of Code Brown and COVID-19-related staff deficits.  <i>Note: From 2020, this measure replaced the previous measure: 'Participation in 4-week Key Age and Stage visit' –see retired service performance indicators.</i>



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## Retired service performance indicators

Service/indicator/measure	2019	Comment
<b>Aquatic Facilities</b>		
<b>Service cost</b> <b>Cost of indoor aquatic facilities</b> [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	<b>\$0.53</b>	This measure was replaced by <i>Cost of aquatic facilities</i> for 2020.
<b>Service cost</b> <b>Cost of outdoor aquatic facilities</b> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	<b>N/A</b>	This measure was replaced by <i>Cost of aquatic facilities</i> for 2020.
<b>Animal Management</b>		
<b>Service Cost</b> <b>Cost of animal management service</b> [Direct cost of the animal management service/Number of registered animals]	<b>\$33.40</b>	This measure was replaced by <i>Cost of animal management service per population</i> for 2020.
<b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions] x100	<b>9</b>	This measure was replaced by <i>Animal management prosecutions (%)</i> for 2020.
<b>Libraries</b>		
<b>Service cost</b> <b>Cost of library service</b> [Direct cost of the library service/ Number of visits]	<b>\$4.83</b>	This measure was replaced by <i>Cost of library service per population</i> for 2020.
<b>Maternal and Child Health (MCH)</b>		
<b>Satisfaction</b> <b>Participation in the first MCH visit</b> [Number of first MCH home visits / Number of birth notifications received] x100	<b>101.85%</b>	This measure was replaced by <i>Participation in 4-week Key Age and Stage visit</i> for 2020.



## Key Direction 5: Civic engagement and integrity

### 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.

### What we achieved in 2021-22

#### Progress of our initiatives identified in Year 1 of the Council Plan 2021-2025.

Major Initiative	Progress	Progress Comment
<b>Develop and implement a Customer Experience Strategy and Action Plan (Years 1-4).</b>	85%	Achievement of milestones set at the beginning of this project have been delayed to enable a more thorough engagement of councillors, customers and teams involved in delivering services in the development of the strategy. The research phase of the Customer Experience Strategy is complete and a report has been provided to Council. This phase involved a staff survey, customer survey, workshops with staff and interviews with customers for four processes and use of demographic data to develop personas. A co-design process is underway for developing the strategy. A draft is expected to be presented to Council for input in September 2022 and community consultation is planned for October 2022, before the final strategy is adopted in November/December 2022.

Initiative	Progress	Progress Comment
<b>Implement priority actions of the Community Engagement Framework and Action Plan (Years 1-4).</b>	100%	Implementation of the Community Engagement Framework and Action Plan is continuing to progress well. The Knox: Have Your Say platform has hosted 52 projects over the 2021-22 financial year, with there being 37,000 individual visitors and 7,000 contributions to date.  The Staff Community Engagement Hub established to support staff to undertake fit-for-purpose community engagement has been continually updated and improved.  In the first half of 2021-22, a comprehensive toolkit was implemented to support staff to undertake fit-for-purpose community engagement. The International Association of Public Participation (IAP2) staff-training program continued throughout 2021-22, with over 100 staff completing at least one course and the Community Engagement Advocates Group continued to meet bi-monthly to discuss key aspects of engagement at Knox.
<b>Develop a procurement policy to ensure commercial and best practice outcomes (Year 1).</b>	100%	Knox's new Procurement Policy was developed earlier this year and adopted by Council in June 2022. The Procurement Policy has been published on Council's website.

## 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	Comment
<b>Improved community satisfaction with decision making.</b>	Community satisfaction score for decision making.	Annual	60 (2021)	<b>58 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with customer service.</b>	Community satisfaction score for customer service.	Annual	75 (2021)	<b>73 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with overall direction.</b>	Community satisfaction score for overall direction.	Annual	54 (2021)	<b>51 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with overall performance.</b>	Community satisfaction score for overall performance.	Annual	69 (2021)	<b>67 (2022)</b>	The 2021-22 result is in line with the baseline. The variance is not considered statistically significant.
<b>Improved community satisfaction with consultation &amp; engagement.</b>	Community satisfaction score for consultation & engagement.	Annual	58 (2021)	<b>58 (2022)</b>	The 2021-22 result is in line with the baseline.
<b>More council services with a technology-based self-service option.</b>	Number of council services with a technology based self-service option.	Annual	434 (2020-21)	<b>439 (2021-22)</b>	The additional five services with a technology-based self-service option are food business registration permits; health and beauty business registration permits; street trading and outdoor dining; community wellbeing facility tenants; and maternal and child health appointments
<b>Meet liquidity and indebted targets from the adopted budget.</b>	Liquidity result compared to target.	Quarterly	1.0 (2021/22 Adopted Budget)	<b>1.5 (June 2022)</b>	Improved position relating to timing of capital works expenditure.
<b>Meet liquidity and indebted targets from the adopted budget.</b>	Indebted result compared to target.	Quarterly	53.2% (2021/22 Adopted Budget)	<b>38.8% (June 2022)</b>	Improved position relating to timing of capital works expenditure.

## Services

### The services funded in the 2021-22 Budget.

Service	Description	Net cost of providing this service in 2021-22	
		Budget	Actual Variance \$'000
<b>Communications</b>	Communications is responsible for providing the community with information about how Council is investing its resources in order to respond to the needs of the community and facilitating community access to services. Functions include media relations, reputation management, advocacy, digital experience and internal communication.	1,943	
		1,891	
		52	
<b>Customer Service</b>	Council's Customer Service is designed to support the delivery of a range of programs and services to the community via telephone and counter contact centres. The service supports the organisation to provide personalised, responsive customer service via all Council's contact channels, including online. The team provides guidance and support for all customer interactions and exists to support information and connection between Council and the community.	2,089	
		1,725	
		364	
<b>Financial Services</b>	Financial Services provides the strategic thinking, leadership, service delivery and management of all matters relating to financial management. The service is responsible for leading the processes for budgeting and forecasting, regular financial reporting, Annual Financial Accounts preparation, rating services and management of the debtors and creditors and provides oversight of Council's property management obligations. The service works closely with Governance to develop and support the organisational financial compliance frameworks and works across the organisation educating and supporting stakeholders.	2,441	
		2,591	
		(150)	
<b>Governance</b>	Information technology incorporates the provision of The Governance service provides key internal and external services to Councillors, staff and the community to facilitate a well governed organisation. The service has overall responsibility for legislative compliance, Councillor support and development, Council meetings and the maintenance of the Civic Centre meeting rooms. The service is responsible for Council's integrity framework, including the Audit Committee, fraud and corruption prevention, privacy compliance and Freedom of Information.	3,949	
		3,655	
		294	
<b>Human Resources</b>	The Human Resources service provides strategic and operational leadership, services and programs for all aspects of human resource management. These include industrial and employee relations, recruitment, induction, corporate learning and development, leadership development, organisational culture, performance management workforce planning, remuneration and employee safety, health and wellbeing. This service works across the organisation, developing and implementing programs, and works with stakeholders to educate and build capability and continuously develop their teams. This service also includes Council's risk management systems, insurances and the front line support to customers and residents for insurance related issues.	7,420	
		7,054	
		366	



Service	Description	Net cost of providing this service in 2021-22	
		Budget	Actual
		Variance	
		\$'000	
<b>Information Technology</b>	Information technology incorporates provision of information technology services and IT support for the organisation. This encompasses hardware and software support as well as internal and external telecommunications. This service is a key foundation platform for efficient service delivery for the community and the organisation.	7,240	
		6,531	
		709	
<b>Research and Mapping</b>	Research and Mapping supports an evidence-based approach to policy development and decisionmaking by undertaking specialist research and mapping activities. The service also provides advice, builds organisational capacity and develops and implements new tools and applications in the area of research and mapping. The service is responsible for the maintenance of Council's GIS system, spatial database and on-line data resources.	107	
		84	
		23	
<b>Strategy and Business Intelligence</b>	The Strategy and Business Intelligence team is an integrated suite of functions designed to enhance business insights, strategic planning and engagement to shape decision-making. The team leads the organisation in the development and implementation of Councils Strategic Planning Framework, including the Community and Council plans and aims to improve outcomes for the Knox community through developing and sharing crucial insights.	965	
		858	
		107	

## Local Government Performance Reporting Framework

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

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Governance</b>					
<b>Transparency</b> <b>Council decisions made at meetings closed to the public</b> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public/ Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	3.77%	5.88%	10.40%	<b>6.31%</b>	The number of decisions made in closed meetings varies annually according to the business of Council and whether the subject matter meets the statutory definition of confidential information. Decisions typically include resolutions facilitating public disclosure at the appropriate time.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Consultation and engagement Satisfaction with community consultation and engagement</b> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	59	57	58	<b>58</b>	Council's result for satisfaction with community consultation and engagement exceeds the overall state performance (54) and is consistent with metro council results (58). Future performance will be influenced by the Knox Council Plan initiative to implement the Community Engagement Framework and Action Plan.
<b>Attendance Councillor attendance at Council meetings</b> [The sum of the number of Councillors who attended each ordinary and special Council meeting/ (Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election)] x100	90.48%	87.96%	98.41%	<b>91.85%</b>	Councillor attendance in 2021-22 continued to be strong, although it was impacted by an increase in the number of 'out of cycle' meetings and illness.
<b>Service Cost Cost of elected representation</b> [Direct cost of the governance service/Number of Councillors elected at the last Council general election]	\$53,862.89	\$53,714.33	\$51,449.33	<b>\$57,069.44</b>	The main drivers of the marginally increased cost of governance in 2021-22 was the Victorian Independent Remuneration Tribunal's decision to increase councillor allowances, particularly the introduction of a mandatory mayoral allowance, which is significantly higher than the councillor allowance.
<b>Satisfaction Satisfaction with Council decisions</b> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	60	58	60	<b>58</b>	This result exceeds that of the overall state performance (54) and aligns with metro council results (59). Analysis of the LG customer satisfaction survey results indicates that a continued focus on community consultation is likely to improve satisfaction with Council's decision-making.

## Governance and statutory information

### Governance

Knox City Council is constituted under the *Local Government Act 1989* to provide leadership for the good governance of the municipality and the Knox 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 adopted Council policies and the Budget. Knox's formal decision-making processes are conducted through Council meetings and delegated committee meetings.

### Local Government Act 2020

Described as the most comprehensive reform of local government in Victoria for 30 years, the *Local Government Act 2020* (the Act) received Royal Assent on 24 March 2020. The Act will improve local government democracy, accountability and service delivery for all Victorians.

Transition to the new Act has been in stages, and the last major transition tasks occurred in 2021-22 with the adoption of the required Financial Plan, Workforce Plan, Asset Plan and Council Plan, the Community Vision and Annual Report, and policy changes including the CEO Employment and Remuneration Policy, the Recruitment Policy, the Complaints Policy, the Procurement Policy, and the Staff Code of Conduct.

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

### Council and committee meetings

#### Council meetings

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

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

Monthly meetings also provide the opportunity for community members to submit a question to the Council and to speak to their question.

During 2020-21, COVID-19 temporary measures inserted into the *Local Government Act 2020* enabled Council meetings to be conducted virtually through electronic attendance, and/or in the absence of a public gallery, provided they were livestreamed, or recorded, which is Council's practice. Council meetings throughout 2021-22 were conducted either online, in person, or in a hybrid format, with some Councillors and staff attending in person and some attending electronically.

### Delegated committee meetings

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

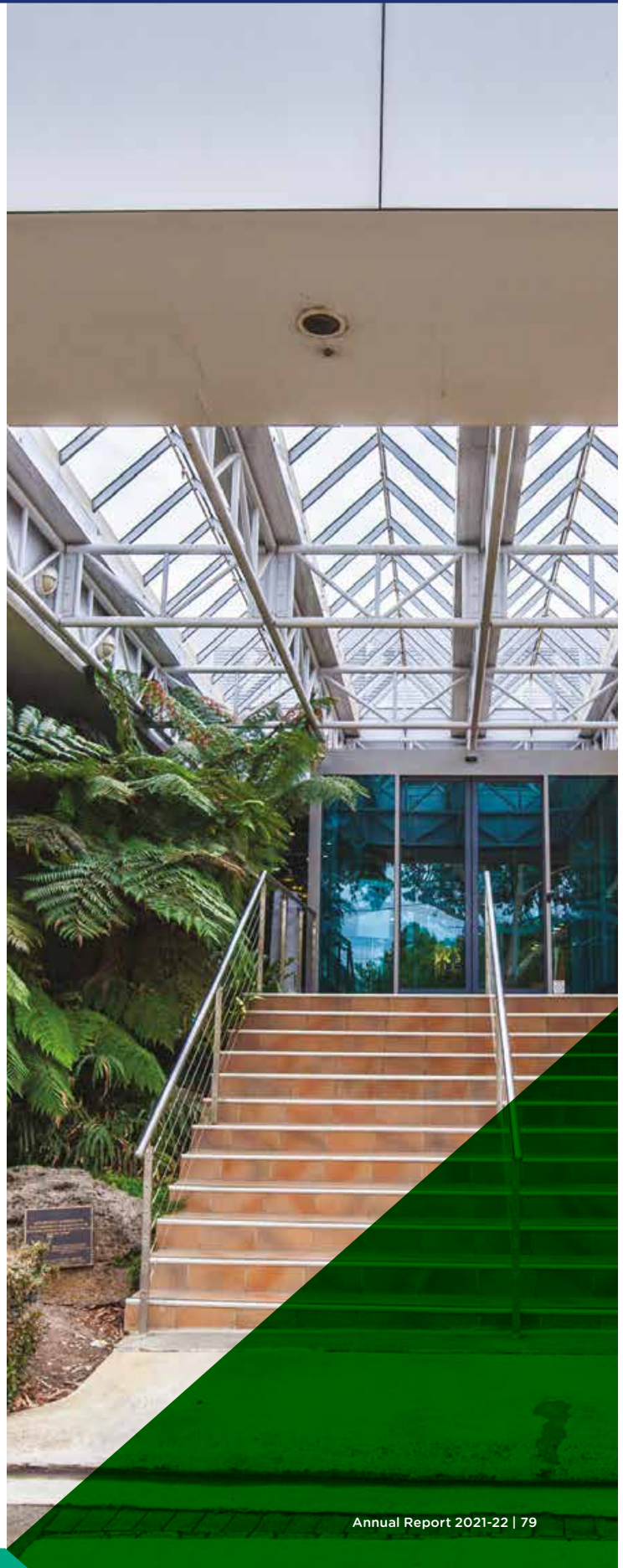
The purpose of the Strategic Planning Delegated Committee (also known as the Strategic Planning Committee) is to exercise Council's functions and powers and to perform Council's duties in relation to any matter within its delegation in a decision-making forum with less procedural formality than a Council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

Meetings are typically held at the Knox Civic Centre located at 511 Burwood Highway, Wantirna South and are open to the public except in specific circumstances (for example, where the meeting is to consider confidential information). During 2020-21, COVID-19 temporary measures inserted into the *Local Government Act 2020* enabled delegated committee meetings to be conducted virtually through electronic attendance, and/or in the absence of a public gallery, provided they were livestreamed, or recorded, which is Council's practice. Strategic Planning Committee meetings throughout 2021-22 were conducted either online, in person, or in a hybrid format, with some Councillors and staff attending in person and some attending electronically.

### Other committee meetings

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

The following tables provide a summary of Councillor attendance at Council meetings, Strategic Planning Committee meetings, and various other committees for the 2021-22 financial year.



## Meetings of Council in the 2021-22 financial year

Committee	Cr Grasso	Cr Baker	Cr Timmers-Leitch	Cr Allred	Cr Laukens	Cr Dwight	Cr Cooper	Cr Pearce	Cr Seymour
<b>SPECIFIC PURPOSE COMMITTEES</b>									
Audit and Risk Committee					3/3		1/1	3/3	1/1
Australia Day Awards Committee				1/1	1/1				
CEO Employment and Remuneration Committee			3/4	4/4	4/4			1/2	4/4
ICT Governance Committee				3/3	2/2		0/1	2/2	1/1
<b>WORKING GROUPS</b>									
Knox Hockey Working Group			2/2						
<b>LIFE STAGES GROUP</b>									
Early Years Advisory Committee				5/6		1/2	1/4		
Youth Advisory Committee			8/8				4/8		
Active Ageing Advisory Committee		6/6							6/6
<b>SUSTAINABLE DEVELOPMENT GROUP</b>									
Environment Advisory Committee				3/3		4/4		1/1	
Community Safety, Health and Wellbeing Committee	1/2				4/6	5/6			
<b>INCLUSIVE, ACTIVE AND CREATIVE COMMUNITIES GROUP</b>									
Knox Disability Advisory Committee		6/6							6/6
Knox Multicultural Advisory Committee	3/4		2/2						
Arts and Culture Committee	1/4		4/4		4/4				
Recreation and Leisure Committee			1/2				2/2		
Miller's Homestead Community Reference Group						4/4			
<b>GRANTS EVALUATION GROUP</b>									
Community Development Fund Evaluation Panel				6/6	5/6				6/6
Leisure Minor Capital Works Grant			2/2				2/2		

## Council Meeting attendance

Council Meetings	Allred	Dwight	Grasso	Baker	Laukens	Cooper	Pearce	Seymour	Timmers-Leitch
Meetings in term	21	21	21	21	21	21	21	21	21
Attendance	19	19	17	19	21	15	21	20	21

## Strategic Planning Committee attendance

Strategic Planning Committee	Allred	Dwight	Grasso	Baker	Laukens	Cooper	Pearce	Seymour	Timmers-Leitch
Meetings in term	9	9	9	9	9	9	9	9	9
Attendance	8	8	9	9	9	7	9	9	8

## Other meeting attendance

Committee	Cr Grasso	Cr Baker	Cr Timmers-Leitch	Cr Allred	Cr Laukens	Cr Dwight	Cr Cooper	Cr Pearce	Cr Seymour
<b>SPECIFIC PURPOSE COMMITTEES</b>									
Audit and Risk Committee						3/3	1/1	3/3	1/1
Australia Day Awards Committee				1/1	1/1				
CEO Employment and Remuneration Committee				3/4	4/4	4/4		1/2	4/4
ICT Governance Committee				3/3	2/2		0/1	2/2	1/1
Knox Hockey Working Group				2/2					
Early Years Advisory Committee				5/6		1/2	1/4		
Youth Advisory Committee				8/8			4/8		
Active Ageing Advisory Committee		6/6							6/6
<b>SUSTAINABLE DEVELOPMENT GROUP</b>									
Environment Advisory Committee				3/3		4/4		1/1	
Community Safety, Health and Wellbeing Committee	1/2				4/6	5/6			
Knox Disability Advisory Committee		6/6							6/6
Knox Multicultural Advisory Committee	3/4		2/2						
Arts and Culture Committee	1/4		4/4		4/4				
Recreation and Leisure Committee			1/2				2/2		
Miller's Homestead Community Reference Group						4/4			
Community Development Fund Evaluation Panel				6/6	5/6				6/6
Leisure Minor Capital Works Grant			2/2				2/2		

## Councillor allowances

Councillors	Allowance
Cr Marcia Timmers-Leitch	\$35,448
Cr Lisa Cooper	\$57,582
Cr Darren Pearce	\$35,448
Cr Nicole Seymour	\$50,156
Cr Jude Dwight	\$35,448
Cr Meagan Baker	\$35,448
Cr Sorina Grasso	\$35,448
Cr Susan Laukens	\$93,832
Cr Yvonne Allred	\$35,448

## Councillor expenses

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

### Expenses for 2021-22

FY to Date	Performance of the role	Professional Development	Travel	Grand Total
Baird	\$1,132			\$1,132
Chandler	\$1,409	\$375		\$1,784
Collier	\$1,404	\$10,468	\$43	\$11,914
Dinsdale	\$2,132	\$475	\$43	\$2,649
Dobson	\$1,625			\$1,625
Friberg	\$3,938	\$4,115	\$12,069	\$20,122
Scott	\$6,545	\$5,000	\$3,498	\$15,043
Taylor	\$4,248		\$623	\$4,872
Tirhatuan	\$1,804	\$2,845		\$4,649
<b>Grand Total</b>	<b>\$24,237</b>	<b>\$23,278</b>	<b>\$16,275</b>	<b>\$63,790</b>

### Vehicle Expenses

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.

Councillor Lisa Cooper (Scott Ward) Mayoral term: July 2021 - November 2021	Monthly Vehicle Expense	6,599.6
	Fuel Expenses	349.86
	Maintenance Expenses	368.75
	Toll Expenses	96.69
	<b>Total</b>	<b>7,414.90</b>
Councillor Susan Laukens (Friberg Ward) Mayoral term: November 2021 - June 2022	Monthly Vehicle Expense	9,239.44
	Fuel Expenses	1,450.61
	Maintenance Expenses	537.96
	Toll Expenses	134.26
	<b>Total</b>	<b>11,362.27</b>





## Governance and management checklist

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

Governance and management items	Assessment
1 <b>Community Engagement Policy</b> (Policy under section 55 of the <i>Local Government Act 2020</i> 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: <b>22 February 2021</b>
2 <b>Community Engagement Guidelines</b> (Guidelines to assist staff to determine when and how to engage with the community)	Guidelines are incorporated within the Community Engagement Policy. Date of operation of current guidelines: <b>22 February 2021</b>
3 <b>Financial Plan</b> (Plan under section 91 of the <i>Local Government Act 2020</i> outlining the financial and non-financial resources required for at least the next 10 financial years)	To be adopted in accordance with section 91 of the Act by 31 October 2021 Date of adoption: <b>25 October 2021</b>
4 <b>Asset Plan</b> (Plan under section 92 of the <i>Local Government Act 2020</i> 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: <b>27 June 2022</b> (Asset Plan 2022-2032)
5 <b>Revenue and Rating Plan</b> (Plan under section 93 of the <i>Local Government Act 2020</i> setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: <b>28 June 2021</b>
6 <b>Annual Budget</b> (Plan under section 94 of the <i>Local Government Act 2020</i> 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: <b>28 June 2021 (FY 2021-22)</b> <b>27 June 2022 (FY 2022-23)</b>
7 <b>Risk Policy</b> (Policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of commencement of current policy: Risk Management Framework: <b>2 December 2021</b>
8 <b>Fraud and Corruption Policy</b> (Policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of commencement of current policy: <b>25 June 2018</b> Revised policy reviewed by Council's Audit and Risk Committee on 9 June 2022 and scheduled for Council consideration 25 July 2022
9 <b>Municipal Emergency Management Plan</b> (Plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> Date of preparation: <b>February 2022</b>
10 <b>Procurement Policy</b> (Policy under section 108 of the <i>Local Government Act 2020</i> outlining the principles, processes and procedures that will apply to the purchase of goods and services by the council)	Adopted in accordance with section 108 of the Act Date of adoption: <b>27 June 2022</b>

Governance and management items	Assessment
11 <b>Business Continuity Plan</b> (Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Date of operation of current plan: Council's business continuity framework was approved in <b>March 2020</b>
12 <b>Disaster Recovery Plan</b> (Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Date of operation of current plan: <b>June 2021</b>
13 <b>Risk management framework</b> (Framework outlining Council's approach to managing risks to the Council's operations)	Framework Date of commencement of current framework: <b>2 December 2021</b>
14 <b>Audit and Risk Committee</b> (See sections 53 and 54 of the <i>Local Government Act 2020</i> )	Established in accordance with section 53 of the Act Date of establishment: <b>24 August 2020</b>
15 <b>Internal Audit</b> (Independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged Date of engagement of current provider: <b>1 December 2018</b>
16 <b>Performance Reporting Framework</b> (A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> )	Framework: <i>Community Plan 2021-2031, Council Plan 2021-2025 and Financial Plan 2021-2031</i> Date of adoption of current framework: <b>25 October 2021</b>
17 <b>Council Plan Report</b> (Report reviewing the performance of Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Reports Dates of reports: <b>28 March 2022</b> <b>23 May 2022</b>
18 <b>Quarterly Budget Reports</b> (Quarterly reports to Council under section 97 of the <i>Local Government Act 2020</i> , comparing actual and budgeted results and an explanation of any material variations)	Reports presented to Council in accordance with section 97(1) of the Act Dates reports presented: <b>22 November 2021, 28 February 2022, 23 May 2022</b>
19 <b>Risk Reporting</b> (Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports Dates of reports: <b>December 2021, March 2022</b>
20 <b>Performance Reporting</b> (Six-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> )	Reports Dates of reports: <b>28 March 2022, 23 May 2022</b>
21 <b>Annual Report</b> (Annual report under sections 98 and 99 of the <i>Local Government Act 2020</i> containing a report of operations and audited financial and performance statements)	Presented at a meeting of Council in accordance with section 100 of the Act. Date statements presented: <b>22 November 2021</b>

Governance and management items	Assessment
<p>22 <b>Councillor Code of Conduct</b> (Code under section 139 of the <i>Local Government Act 2020</i> setting out the standards of conduct to be followed by Councillors and other matters)</p>	<p>Reviewed and adopted in accordance with section 139 of the Act Date reviewed: <b>22 February 2021</b></p>
<p>23 <b>Delegations</b> (Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff in accordance with sections 11 and 47 of the <i>Local Government Act 2020</i>)</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 Date of review:</p> <ul style="list-style-type: none"> <li>• Council to CEO: <b>June 2022</b></li> <li>• Council to SPC: <b>November 2021</b></li> <li>• Cemeteries and Crematoria: <b>March 2022</b></li> <li>• Domestic Animals: <b>March 2022</b></li> <li>• Environmental Protection and Food: <b>March 2022</b></li> <li>• Road Management Responsibilities: <b>March 2022</b> <ul style="list-style-type: none"> <li>• Planning: <b>March 2022</b></li> <li>• CEO Powers: <b>May 2022</b></li> <li>• CEO to staff: <b>July 2022</b></li> </ul> </li> </ul>
<p>24 <b>Meeting Procedures</b> (Governance rules under section 60 of the <i>Local Government Act 2020</i> governing the conduct of meetings of Council and delegated committees)</p>	<p>Governance rules adopted in accordance with section 60 of the Act Date governance rules adopted: <b>24 August 2020</b></p>

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



**Bruce Dobson**  
Chief Executive Officer  
26 September 2022  
Wantirna South



**Cr Susan Laukens**  
Mayor  
26 September 2022  
Wantirna South

## Audit operations

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

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

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

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

Council members of the Audit and Risk Committee during 2021-22 were:

- Cr Lisa Cooper (July 2021 to November 2021)
- Cr Susan Laukens (November 2021 to June 2022)
- Cr Darren Pearce (July to November 2021 and November 2021 to May 2022)
- Cr Nicole Seymour (From June 2022)

Independent external members were:

- Ms Lisa Tripodi (Chair)
- Mr Homi Burjorjee
- Mr Geoff Harry

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 2021-22 and oversaw the internal audit work plan by Crowe:

- Corporate governance, delegations and implementation of the Local Government Act
- HR management
- COVID-19 relief packages completed
- Tree management
- Long-term financial planning
- Payroll, including DA
- Climate change (Adaption)
- Long-term financial management
- Management of former landfill sites

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

## Statutory information

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

### Privacy and Data Protection

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

Council's Privacy Policy is a public document available from Council's website at [www.knox.vic.gov.au](http://www.knox.vic.gov.au) or on request. The policy was reviewed in July 2016.

No complaints were referred to Council from the Office of the Victorian Information Commissioner in 2021-22 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**

### Health Records

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

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

No complaints were referred to Council from the Office of the Victorian Information Commissioner or the Health Complaints Commissioner in 2021-22 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**

### Freedom of Information (FOI)

The *Freedom of Information Act 1982* (the Act) gives members of the public a legal right of access to documents held by Council limited only by exemptions. It also provides individuals with the right to access and correct documents containing their own personal information.

Requests for access to Council documents under the Act must be in writing, accompanied by the application fee of two fee units and should provide sufficient information to identify the particular documents being sought.

During 2021-22, Council received 16 valid FOI requests. Determinations were made on 15 of those applications during the period; one request was not processed as the required deposit had not been paid by the applicant. Two requests outstanding from 2020-21 were also determined in the period.

The median time taken to issue a determination on FOI applications determined in 2021-22 was 20 days. There was one application for review lodged with the Office of the Victorian Information Commissioner (OVIC) in June 2021 for which a determination was received in May 2022. 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 2021-22 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**

## 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 will be endorsed prior to the end of 2022.

No formal ministerial guidance was received in 2021-22 in relation to the Road Management Act. A copy of the latest version of this Act can be viewed using the following link:

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

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

## National Competition Policy

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

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

## Public Interest Disclosures Act 2012

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

Council recognises the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures that reveal improper conduct. During 2021-22 no disclosures were notified to the Independent Broad-based Anti-corruption Commission under Section 21(2) of the Act.

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

**Public Interest Disclosure Coordinator:** Manager Governance

## 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 2021-22, no complaints were received by Council or the Victorian Ombudsman in relation to Knox City Council's implementation of the Charter of Human Rights and Responsibilities 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**

## 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

On 20 December 2021, Knox City Council adopted its Interim Procurement Policy (Version 10) in accordance with section 109 of the new *Local Government Act 2020*. On 27 June 2022, Council adopted its new Procurement Policy (Version 11) in accordance with section 109 of the Local Government Act, which increased the tender activity thresholds for when Council must invite a tender or seek an expression of interest.

For the period 1 July 2021 to 20 December 2021, Council did not enter into any contracts valued at \$150,000 or more for services, or \$200,000 or more for works of a kind specified in section 186(5)(a) and (c) of the *Local Government Act 1989*. For the period of 21 December 2021 to 30 June 2022, Council did not enter into any contracts valued above the tender value threshold without seeking an invitation to tender in accordance with its Procurement Policy and Part 4, Section 10 (c)(ii)(B) of the *Local Government Act 2020*.

In accordance with Part 4, Section 10(c)(i)(A) and 10(c)(ii)(A) of the *Local Government Act 2020*, the following contracts were established:

Contract	Contract Name
2524	Bayswater Structure Plan
2695	Egan Lee Reserve—Stage 2 Construction
2723	Eildon Parade Children Centre Refurbishment and Upgrade Works
2734	Quarry Reserve Design & Construct Toilet & Sewer
2738	Gilbert Park—Sports Lighting Upgrade at Diamond 1
2775	Sports Field Maintenance (Panel)
2790	Management of Programs, Services and Events for Knox Skate and BMX Facilities at Gilbert Park Reserve, Knoxfield
2810	Knox Playspace Renewals 2020-21
2812	Road Renewal Construction Program 2021-2022
2813	Marie Wallace Bayswater Park - Female-Friendly Facility Upgrades and Modular Building Construction Stage
2816	Miller Park Cricket Net Renewal
2825	Provision of Customer Experience Research and Strategy Consulting Services
2852	Carrington Park Playspace
2860	VARMS Relocation
2863	Gilbert Park Modular Change Rooms Construction
2866	Windermere Reserve Oval Upgrade
2884	Talaskia Reserve and Dobson Park Reserve Cricket Net Renewals
2887	Waste Collection Services - Non-Bin-Based Hard and Green Waste
2897	Kings Park Reserve, Templeton Reserve, Lewis Park Reserve and Gilbert Park Diamond 2 - Sports Ground Lighting Upgrades
2911	Provision of Strategic and Statutory Planning Assistance (Panel)
2914	Peregrine Reserve BMX Design & Construct
2927	Fairpark Reserve Multi-Purpose Community Facility - Construction
2928	Fairpark Reserve Netball Court Reconstruction and Associated Works
2929	Provision of Onsite Public Notice Service for Planning Applications
2972	Knox Hockey Facility Construction
2990	Stud Park, Rowville and Tim Neville Arboretum - Playground Renewal Design
3000	Knox Playspace Renewals 2021-22
3027	Reta Matthews Reserve Tennis Courts 7-8 Renewal and Associated Works

### Food Act 1984

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

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

Food safety programs for relevant premises are monitored by the Environmental Health team, which also oversees the external third-party food audit system. Environmental health officers have continued to manage these responsibilities through the current COVID-19 pandemic.

### Disability Act 2006 - Disability Action Plan Implementation

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

Council acknowledges that initiatives to create a more accessible and inclusive community cannot be achieved without addressing the specific needs and rights of people with disabilities, their families and carers. Council's Access and Equity Implementation Plan 2017-22 (the plan) 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 plan focuses on building the capacity of people with disabilities and providing opportunities for leadership within the community.

The Knox Municipal Disability Leadership Plan 2020-2022 provides greater detail and direction on key focus areas to support and provide specific benefits for people with disabilities and their families. It also complements those services delivered by the National Disability Insurance Scheme (NDIS) and assists those who are not eligible for the NDIS through the provision of information, building the capacity of services to be more inclusive of people with a disability, and strengthening the community service system.

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

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

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



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

These include the following:

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

## Carers Recognition Act 2012

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

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

The Flexible Work Arrangements Policy and Procedure has been prepared, which recognises the role of the carer in accordance with the Carers Recognition 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 Carers Recognition Act by including information on the care relationship through the following:

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

## Domestic Animal Management Plan 2021-25

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

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

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

- Promoting and encouraging responsible ownership of dogs and cats.
- Encouraging the registration and identification of dogs and cats.
- Minimising the risk of attacks by dogs on people and other animals.
- Minimising the potential for dogs and cats to create a nuisance.
- Addressing the issue of over-population and the high euthanasia rates of cats and dogs.
- Managing dangerous, menacing and restricted breed dogs in the municipality.

- Inspecting and ensuring domestic animal businesses comply with legislated requirements.
- Providing training for Council's authorised officers.
- Other domestic animal matters.

The following actions were delivered in 2021-22:

- Implementation of a cat curfew effective 10 April 2022.
- Increased number of patrols of Council's parks and reserves.
- Delivery of a Council and state government initiative to provide free/discounted cat and dog desexing services to eligible vulnerable and/or disadvantaged residents.
- Implementation of a program of animal registration compliance that included:
  - an enhanced process to improve the timeliness and compliance of registration
  - registration reminder text messages being sent to owners to ensure timely registration renewals
  - issuing overdue renewal notices
  - follow-up contact with residents to obtain evidence of unregistered animals and issuing owners with fines for non-compliance
  - improving the accuracy of Council's animal registration database
  - additional text message being sent to pet owners prior to issuing their registration renewal notice to ensure their details were up to date
  - letters being sent to the owners of animals that had been microchipped but not registered, advising them of registration requirements.
- Community education that included the promotion of the cat curfew and animal registration through media releases, social media posts and Council's newsletters.
- Ongoing identification of properties where more than two dogs or two cats are registered in order to determine if a local law permit is required and if they are an animal breeder requiring registration as a domestic animal business.
- Training of officers in relation to situational awareness, conflict management and self-preservation as well as harm reduction strategy training.

# Performance Statement

Year ending 30 June 2022

## 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 130 different countries who speak 54 languages. The City of Knox has an estimated resident population of 162,769 (as at 30 June 2022) and covers an area of 113.84 square kilometres. The area boasts a green, leafy image extending to the foothills of the picturesque Dandenong Ranges. Knox consists of the following suburbs: Bayswater, Boronia, Ferntree Gully, Knoxfield, Lysterfield, Rowville, Scoresby, The Basin, Upper Ferntree Gully, Wantirna and Wantirna South.

## Understanding the Performance Statement

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

Where applicable, the results in the Performance Statement have been prepared on accounting bases consistent with those reported in the financial statements. The other results are based on information drawn from Council information systems or from third parties (for example, the Australian Bureau of Statistics).

The Performance Statement presents the actual results for the current year and for the prescribed financial performance indicators and measures and the results forecast by Council's Strategic Resource Plan. The *Local Government (Planning and Reporting) Regulations 2020* require explanation of any material variations in the results contained in the Performance Statement. The materiality thresholds have been set as +/-10% of the 2020-21 results. Explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material in nature.

The forecast figures included in the performance statement are those adopted by Council in its Financial Plan 2022-2023 on 27 June 2022 which forms part of the Council Plan. The Financial Plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and are aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the general purpose financial statements. The Financial Plan is available on Council's website.

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

## Sustainable capacity indicators

For the year ended 30 June 2022

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Population</b>					
<b>Expenses per head of municipal population</b> [Total expenses/ Municipal population]	\$947.71	\$1,009.15	\$1,047.69	<b>\$1,196.12</b>	Expenditure includes Council's one-off contribution of \$25.4 million towards the Knox Regional Sports Park project.
<b>Infrastructure per head of municipal population</b> [Value of infrastructure/ Municipal population]	\$6,012.97	\$6,138.10	\$6,220.00	<b>\$6,854.05</b>	The revaluation in 2022 of buildings, roads, footpaths, shared paths and car parks increased Council's infrastructure value by \$65.8 million. The municipal population decreased by 2,378.
<b>Population density per length of road</b> [Municipal population /Kilometres of local roads]	225.42	227.26	227.91	<b>224.51</b>	
<b>Own-source revenue</b>					
<b>Own-source revenue per head of municipal population</b> [Own-source revenue/Municipal population]	\$828.59	\$835.22	\$846.27	<b>\$894.33</b>	
<b>Recurrent grants</b>					
<b>Recurrent grants per head of municipal population</b> [Recurrent grants/Municipal population]	\$156.50	\$153.90	\$174.66	<b>\$194.91</b>	Recurrent operational grants decreased by \$2.0 million due to a \$3.3 million decrease in recurrent general home care grant income. This is partially offset by a \$1.4 million increase in recurrent financial assistance grants. Recurrent capital grants increased by \$4.8 million.
<b>Disadvantage</b>					
<b>Relative socio-economic disadvantage</b> [Index of Relative Socio-economic Disadvantage by decile]	9.00	9.00	9.00	<b>9.00</b>	

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Workforce turnover</b>					
<b>Percentage of staff turnover</b> [Number of permanent staff resignations and terminations/ Average number of permanent staff for the financial year] x100	13.0%	9.3%	15%	<b>13.5%</b>	

#### Definitions

“adjusted underlying revenue” means total income other than:

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

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

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

“population” means the resident population estimated by council

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

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

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

“unrestricted cash” means all cash and cash equivalents other than restricted cash.

## Service performance indicators

For the year ended 30 June 2022

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Aquatic Facilities</b>					
<b>Utilisation</b> <b>Utilisation of aquatic facilities</b> [Number of visits to aquatic facilities/Municipal population]	2.68	1.69	0.85	<b>1.11</b>	Attendance in 2021-22 increased by 40,829 compared to 2020-21. However, attendance is still lower than the reporting periods before the COVID-19 pandemic commenced. The COVID-19 pandemic resulted in closure of Council's aquatic facilities from 1 September to 29 October 2021. They reopened 30 October 2021 in accordance with COVID-19 Open Premises Direction.
<b>Animal Management</b>					
<b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions/ Number of animal management prosecutions] x100	New in 2020	100%	100%	<b>95.45%</b>	Council continued to have a high success rate of animal management prosecutions in 2021-22. This can be attributed to quality investigation and prosecution services.
<b>Food safety</b>					
<b>Health and safety</b> <b>Critical and major non-compliance outcome notifications</b> [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100	100.00%	100.00%	98.04%	<b>96.71%</b>	Many food premises were closed during 2021-22 due to COVID-19. Some of the premises that closed did not reopen, therefore non-compliant or follow up inspections could be conducted.

Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Governance</b>					
<b>Satisfaction with Council decisions</b> [Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]	60	58	60	<b>58</b>	This result exceeds that of the overall State performance (54) and aligns with metro Council results (59). Analysis of the LG customer satisfaction survey results indicates that a continued focus on community consultation is likely to improve satisfaction with Council's decision making.
<b>Libraries</b>					
<b>Participation Active library borrowers in municipality</b> [Number of active library borrowers in the last three years/ The sum of the population for the last three years] x100	13.28%	12.87%	11.41%	<b>10.09%</b>	COVID-19 pandemic related restrictions (including vaccination requirements, density limits and travel restrictions) have had a significant impact on library borrowers over the last two years. Borrowing, in line with library visitations, is increasing slowly with the relaxation of COVID-19 related restrictions. Library programs are starting again after COVID-19, and this will have a positive impact on library borrowing rates.
<b>Maternal and Child Health (MCH)</b>					
<b>Participation in the MCH service</b> [Number of children who attend the MCH service at least once (in the year)/ Number of children enrolled in the MCH service] x100	79.12%	76.27%	75.82%	<b>73.72%</b>	Participation in Council's MCH service has remained relatively consistent with previous reporting periods. Depending on age, not all older children enrolled may have been required to attend an appointment in 2021-22, e.g. Children are not generally seen by MCH between the ages of 2 years and 3.5 years. MCH participation was impacted by COVID-19 restrictions and workforce impacts, requiring Council's MCH service to prioritise seeing younger infants. Health Department Code Brown was called during February and March 2022, required cancellation of majority of appointments for children older than 8 weeks.



Service/indicator/ measure	Results				Comment
	2018-19	2019-20	2020-21	2021-22	
<b>Participation</b> <b>Participation in the MCH service by Aboriginal children</b> [Number of Aboriginal children who attend the MCH service at least once (in the year)/Number of Aboriginal children enrolled in the MCH service] x100	77.97%	80.36%	85.48%	<b>75.81%</b>	Depending on age, not all older children enrolled may have been required to attend an appointment in 2021-22, e.g. Children are not generally seen by MCH between the ages of 2 years and 3.5 years. Aboriginal children have remained a priority group despite COVID-19 impacts and Code Brown being called by the Health Department during February and March 2022.
<b>Roads</b>					
<b>Satisfaction</b> <b>Satisfaction with sealed local roads</b> [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	73	68	70	<b>68</b>	This is the result from the LG Community Satisfaction Survey for 2022. Satisfaction with sealed local roads has remained relatively consistent with previous reporting periods.
<b>Statutory Planning</b>					
<b>Decision-making</b> <b>Council planning decisions upheld at VCAT</b> [Number of VCAT decisions that did not set aside Council's decisions in relation to a planning application/Number of VCAT decisions in relation to planning applications] x100	33.33%	58.62%	47.06%	<b>62.50%</b>	The percentage of Council decisions upheld at VCAT increased in 2021-22. Whilst appeal numbers were similar to 2020-21, the outcomes are influenced by the individual circumstances of each case.
<b>Waste Collection</b>					
<b>Waste Diversion</b> <b>Kerbside collection waste diverted from landfill</b> [Weight of recyclables and green organics collected from kerbside bins/ Weight of garbage, recyclables and green organics collected from kerbside bins] x100	55.89%	53.44%	52.10%	<b>51.60%</b>	The percentage of kerbside collection waste diverted from landfill in 2021-22 has remained relatively consistent with previous reporting periods. This result represents the total weight of all material recycled from kerbside bin collections as a per kerbside of total kerbside waste collected (i.e. waste diverted from landfill).

**Definitions**

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

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

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

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

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

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

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

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

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

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

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

“population” means the resident population estimated by council.

## Financial performance indicators

For the year ended 30 June 2022

Dimension/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022
<b>Efficiency</b>				
<b>Expenditure level</b>				
<b>Expenses per property assessment</b> [Total expenses/Number of property assessments]	\$2,308.49	\$2,441.81	\$2,544.46	<b>\$2,833.93</b>
<b>Revenue level</b>				
<b>Average rate per property assessment</b> [Total rate revenue (general rates and municipal charges)/Number of property assessments]	New in 2020	\$1,523.82	\$1,563.94	<b>\$1,573.01</b>
<b>Liquidity</b>				
<b>Working capital</b>				
<b>Current assets compared to current liabilities</b> [Current assets/Current liabilities] x100	236.52%	168.76%	144.58%	<b>\$148.44%</b>
<b>Unrestricted cash</b>				
<b>Unrestricted cash compared to current liabilities</b> [Unrestricted cash/Current liabilities] x100	27.20%	36.99%	30.88%	<b>35.38%</b>



Forecasts				
2023	2024	2025	2026	Material Variations and Comments
\$2,726.41	\$2,815.26	\$2,819.42	\$2,840.68	Expenditure includes Council's one-off contribution of \$25.4 million towards the Knox Regional Sports Park project.
\$1,605.08	\$1,638.60	\$1,676.94	\$1,716.23	
136.98%	113.17%	110.78%	104.14%	
52.71%	28.39%	37.27%	34.64%	Unearned income has decreased by \$7.3 million, which has been partially offset by an increase of \$3.5 million in trade and other payables. Statutory reserves have increased by \$1.6 million.



Dimension/indicator/measure	Results 2019	Results 2020	Results 2021	Results 2022
<b>Obligations</b>				
<b>Loans and borrowings</b>	0.00%	0.00%	0.00%	<b>38.83%</b>
<b>Loans and borrowings compared to rates</b> [Interest bearing loans and borrowings/Rate revenue] x100				
<b>Loans and borrowings repayments compared to rates</b>	0.00%	0.00%	0.00%	<b>1.14%</b>
[Interest and principal repayments on interest bearing loans and borrowings/Rate revenue] x100				
<b>Indebtedness</b>	4.37%	3.19%	3.25%	<b>33.09%</b>
<b>Non-current liabilities compared to own source revenue</b> [Non-current liabilities/Own source revenue] x100				
<b>Asset renewal and upgrade</b>	New in 2020	139.94%	150.75%	<b>170.53%</b>
<b>Asset renewal and upgrade compared to depreciation</b> [Asset renewal and asset upgrade expense/Asset depreciation] x100				
<b>Operating position</b>				
<b>Adjusted underlying result</b>	9.37%	2.87%	4.66%	<b>-4.56%</b>
<b>Adjusted underlying surplus (or deficit)</b> [Adjusted underlying surplus (deficit)/Adjusted underlying revenue] x100				
<b>Stability</b>				
<b>Rates concentration</b>	66.92%	68.58%	67.40%	<b>67.63%</b>
<b>Rates compared to adjusted underlying revenue</b> [Rate revenue/Adjusted underlying revenue] x100				
<b>Rates effort</b>	0.22%	0.24%	0.23%	<b>0.24%</b>
<b>Rates compared to property values</b> [Rate revenue/Capital improved value of rateable properties in the municipality] x100				

Forecasts				
2023	2024	2025	2026	Material Variations and Comments
57.23%	55.12%	65.93%	62.97%	Borrowings totalling \$50.0 million were taken out in the 2022 financial year, with further borrowings forecast in future years to fund major projects within the capital works program.
6.17%	6.83%	7.51%	9.39%	Borrowings totalling \$50.0 million were taken out in the 2022 financial year, with further borrowings forecast in future years to fund major projects within the capital works program.
45.50%	44.63%	52.89%	49.49%	Borrowings are forecast to increase significantly from 2021-22 to fund major projects within the capital works program.
264.56%	249.63%	234.82%	188.78%	Asset renewal is forecast to continue to increase from 2022-23, while a number of upgrade projects are included in the major projects within the capital works program. The 2022-23 forecast figures include capital work projects that have been carried forward from 2021-22.
2.12%	3.59%	4.28%	6.18%	Council's one-off contribution of \$25.4 million towards the Knox Regional Sports Park project has impacted the adjusted underlying surplus (deficit) figure.
69.14%	70.47%	71.13%	70.96%	
0.22%	0.22%	0.21%	0.20%	



**Definitions**

“adjusted underlying revenue” means total income other than:

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

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

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

“current assets” has the same meaning as in the AAS

“current liabilities” has the same meaning as in the AAS

“non-current assets” means all assets other than current assets

“non-current liabilities” means all liabilities other than current liabilities

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

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

“population” means the resident population estimated by council

“rate revenue” means revenue from general rates, municipal charges, service rates and service charges

“recurrent grant” means a grant other than a non-recurrent grant

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

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

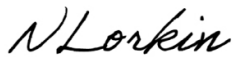
“unrestricted cash” means all cash and cash equivalents other than restricted cash.



## Certification of the Performance Statement 2021-22

### Statement by Principal Accounting Officer

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  
26 September 2022  
Wantirna South

### Statement by Councillors and Chief Executive Officer

In our opinion, the accompanying Performance Statement of Knox City Council for the year ended 30 June 2022 presents fairly the results of Council's performance in accordance with the 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.

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 Susan Laukens  
Mayor  
26 September 2022  
Wantirna South



Cr Nicole Seymour  
Deputy Mayor  
26 September 2022  
Wantirna South



Bruce Dobson  
Chief Executive Officer  
26 September 2022  
Wantirna South



# Victorian Auditor-General's Certification of Performance Statement



Victorian Auditor-General's Office

## Independent Auditor's Report

### To the Councillors of Knox City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Knox City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2022</li> <li>• sustainable capacity indicators for the year ended 30 June 2022</li> <li>• service performance indicators for the year ended 30 June 2022</li> <li>• financial performance indicators for the year ended 30 June 2022</li> <li>• other information and</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Knox City Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Level 31 / 35 Collins Street, Melbourne Vic 3000  
 T 03 8601 7000 [enquiries@audit.vic.gov.au](mailto:enquiries@audit.vic.gov.au) [www.audit.vic.gov.au](http://www.audit.vic.gov.au)

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

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

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

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

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MELBOURNE  
20 October 2022



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

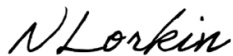
## Financial Report

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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  
26 September 2022  
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 2022 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 Susan Laukens  
Mayor  
26 September 2022  
Wantirna South



Cr Nicole Seymour  
Deputy Mayor  
26 September 2022  
Wantirna South



Bruce Dobson  
Chief Executive Officer  
26 September 2022  
Wantirna South

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



## Independent Auditor's Report

### To the Councillors of Knox City Council

<b>Opinion</b>	<p>I have audited the financial report of Knox City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2022</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's 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>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Level 31 / 35 Collins Street, Melbourne Vic 3000  
T 03 8601 7000 [enquiries@audit.vic.gov.au](mailto:enquiries@audit.vic.gov.au) [www.audit.vic.gov.au](http://www.audit.vic.gov.au)

**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  
20 October 2022

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

## Comprehensive Income Statement

### For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
<b>Income</b>			
Rates and charges	3.1	125,938	122,310
Statutory fees and fines	3.2	2,770	2,689
User fees	3.3	15,354	13,428
Grants - operating	3.4	25,096	30,751
Grants - capital	3.4	14,722	5,293
Contributions - monetary	3.5	6,072	6,795
Contributions - non-monetary	3.5	440	-
Share of net profits (or loss) of associates and joint ventures	6.3	395	154
Other income	3.7	1,112	1,178
<b>Total income</b>		<b>191,899</b>	<b>182,598</b>
<b>Expenses</b>			
Employee costs	4.1	(75,672)	(80,316)
Materials and services	4.2	(60,633)	(58,113)
Depreciation	4.3	(22,965)	(22,417)
Amortisation - intangible assets	4.4	(598)	(478)
Amortisation - right-of-use assets	4.5	(630)	(645)
Bad and doubtful debts	4.6	(334)	(278)
Borrowing costs	4.7	(403)	-
Finance costs - leases	4.8	(30)	(33)
Contributions and donations	4.9	(31,327)	(6,371)
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(1,362)	(3,575)
Other expenses	4.10	(737)	(797)
<b>Total expenses</b>		<b>(194,691)</b>	<b>(173,023)</b>
<b>Surplus/(deficit) for the year</b>		<b>(2,792)</b>	<b>9,575</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment (or decrement)	9.1	138,834	5,876
<b>Total other comprehensive income</b>		<b>138,834</b>	<b>5,876</b>
<b>Total comprehensive result</b>		<b>136,042</b>	<b>15,451</b>

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

## Balance Sheet

As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	42,852	45,598
Other financial assets	5.1	5,000	-
Trade and other receivables	5.1	18,542	18,989
Inventories		14	11
Non-current assets classified as held for sale	6.1	2,928	2,072
Other assets	5.2	1,109	1,276
<b>Total current assets</b>		<b>70,445</b>	<b>67,946</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.2	2,161,732	1,982,808
Right-of-use assets	5.8	1,059	1,533
Intangible assets	5.2	2,152	1,371
Investment in Eastern Regional Libraries Corporation	6.3	3,469	5,074
<b>Total non-current assets</b>		<b>2,168,412</b>	<b>1,990,786</b>
<b>Total assets</b>		<b>2,238,857</b>	<b>2,058,732</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	17,357	13,856
Trust funds and deposits	5.3	2,507	1,857
Unearned income	5.3	4,363	11,657
Provisions	5.5	18,428	19,019
Interest-bearing liabilities	5.4	4,263	-
Lease liabilities	5.8	539	605
<b>Total current liabilities</b>		<b>47,457</b>	<b>46,994</b>
<b>Non-current liabilities</b>			
Provisions	5.5	2,991	3,608
Interest-bearing liabilities	5.4	44,645	-
Lease liabilities	5.8	526	934
<b>Total non-current liabilities</b>		<b>48,162</b>	<b>4,542</b>
<b>Total liabilities</b>		<b>95,619</b>	<b>51,536</b>
<b>Net assets</b>		<b>2,143,238</b>	<b>2,007,196</b>
<b>Equity</b>			
Accumulated surplus		702,718	706,531
Reserves	9.1	1,440,520	1,300,665
<b>Total equity</b>		<b>2,143,238</b>	<b>2,007,196</b>

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



## Statement of Changes in Equity

For the Year Ended 30 June 2022

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

2021	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		1,991,745	697,658	1,255,639	38,448
Surplus for the year		9,575	9,575	-	-
Net asset revaluation increment/(decrement)	6.2	5,876	-	5,876	-
Transfers to other reserves	9.1	-	(10,020)	-	10,020
Transfers from other reserves	9.1	-	9,319	-	(9,319)
<b>Balance at end of the financial year</b>		<b>2,007,196</b>	<b>706,532</b>	<b>1,261,515</b>	<b>39,149</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

For the Year Ended 30 June 2022

	Note	2022 Inflows/ (Outflows) \$'000	2021 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		125,691	121,238
Statutory fees and fines		2,439	2,618
User fees		17,894	12,467
Grants - operating		25,942	31,472
Grants - capital		6,462	13,922
Contributions - monetary		6,138	6,882
Interest received		11	88
Trust funds and deposits taken		17,591	17,322
Net GST refund		12,225	9,652
Other receipts		1,144	1,172
Employee costs		(78,146)	(80,049)
Materials and services		(73,830)	(66,966)
Contributions and donations		(31,910)	(6,973)
Short-term, low value and variable lease payments		(119)	(241)
Trust funds and deposits repaid		(16,941)	(17,050)
Other payments		(659)	(572)
<b>Net cash provided by/(used in) operating activities</b>		<b>13,932</b>	<b>44,982</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.2	(62,076)	(40,765)
Proceeds from sales of property, infrastructure, plant and equipment		497	1,575
Payments for investments		(5,000)	-
Proceeds from sale of investments		-	9,900
Proceeds from investment in Eastern Regional Libraries Corporation		2,000	-
<b>Net cash provided by/(used in) investing activities</b>		<b>(64,579)</b>	<b>(29,290)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(345)	-
Proceeds from borrowings		50,000	-
Repayment of borrowings		(1,092)	-
Interest paid - lease liability		(30)	(32)
Repayment of lease liabilities		(632)	(646)
<b>Net cash provided by/(used in) financing activities</b>		<b>47,901</b>	<b>(678)</b>
Net increase/(decrease) in cash and cash equivalents		(2,746)	15,014
Cash and cash equivalents at the beginning of the financial year		45,598	30,584
<b>Cash and cash equivalents at the end of the financial year</b>		<b>42,852</b>	<b>45,598</b>
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

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

## Statement of Capital Works

### For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
<b>Property</b>			
Land		18,070	582
<b>Total land</b>		<b>18,070</b>	<b>582</b>
Buildings		18,759	8,496
<b>Total buildings</b>		<b>18,759</b>	<b>8,496</b>
<b>Total property</b>		<b>36,829</b>	<b>9,078</b>
<b>Plant and equipment</b>			
Artworks		92	46
Plant, machinery and equipment		909	1,219
Computers and telecommunications		935	2,264
<b>Total plant and equipment</b>		<b>1,936</b>	<b>3,529</b>
<b>Infrastructure</b>			
Roads		8,016	9,014
Bridges		480	1,048
Footpaths and cycleways		5,025	4,360
Drainage		3,143	3,801
Recreational, leisure and community facilities		6,735	8,196
Off street car parks		4,930	1,351
<b>Total infrastructure</b>		<b>28,329</b>	<b>27,770</b>
<b>Total capital works expenditure</b>		<b>67,094</b>	<b>40,377</b>
<b>Represented by:</b>			
New asset expenditure		24,032	5,169
Asset renewal expenditure		23,072	24,686
Asset expansion expenditure		3,899	1,414
Asset upgrade expenditure		16,091	9,108
<b>Total capital works expenditure</b>		<b>67,094</b>	<b>40,377</b>

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

# Notes to the Financial Report

For the Year Ended 30 June 2022

## Note 1 Overview

### Introduction

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

### Statement of compliance

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

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

### Significant accounting policies

#### (a) Basis of accounting

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

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

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

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS'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.

## Notes to the Financial Report

For the Year Ended 30 June 2022

### (b) Impact of COVID-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. The state of disaster ended on 28 October 2020, while the state of emergency ended on 16 December 2021. While the impacts of the pandemic have abated somewhat through the 2021-22 year, Council has noted the following significant impacts on its financial operations:

#### Additional revenue

The following operating grants related to COVID-19 were received and expended through the 2021-22 financial:

- \$0.912 million for the kindergarten support special education grant
- \$0.363 million for the provision of outdoor dining
- \$0.136 million for the childcare support special education grant
- \$0.077 million for Covid concierge and hospitality support
- \$0.058 million for the kindergarten support cleaning grant

#### Revenue reductions

Council experienced the following significant reductions in revenue during the 2021-22 financial year related to COVID-19:

- \$0.669 million reduction in parking and animal infringement revenue
- \$0.642 reduction in kindergarten parent fees, offset by the receipt of the kindergarten special education grant
- \$0.294 million reduction in leisure services revenue related to the closure during the pandemic of the Rowville Community Centre, Carrington Park Leisure Centre and the Knox Regional Netball Complex

### Revenue foregone

Council made the decision to waive the following revenue streams for the 2021-22 financial year due to COVID-19:

- \$0.446 million of the contract with Belgravia Leisure for the running of Knox Leisureworks
- \$0.277 million for interest on late payment of rates
- \$0.086 million for summer and winter tenancies for sporting groups
- \$0.083 for rental relief
- \$0.053 million for revenue relating to Boronia Basketball Stadium

### Additional costs

The following significant additional costs related to COVID-19 were incurred through the 2021-22 financial year:

- \$0.282 million for Council's COVID-19 community support package
- \$0.363 million relating to the provision of outdoor dining
- \$0.059 million for Council's COVID-19 business support package
- \$0.216 million for COVID-19 related cleaning of Council's infrastructure and facilities
- a further \$0.290 million in expenditure directly related to COVID-19 related activities

### Trade and other receivables

The following trade and other receivables have increased due the decision not to carry out debt collection until 1 April 2022:

- \$1.135 million increase in rates debtors
- \$0.354 million increase in parking and animal infringement debtors
- \$0.314 million increase in the provision for doubtful debts for parking and animal infringement debtors

## Note 2.1 Performance against budget

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

The budget figures detailed below are those adopted by Council on 11 April 2022. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### 2.1.1 Income and expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
<b>Income</b>					
Rates and charges	126,258	125,938	(320)	0%	
Statutory fees and fines	4,098	2,770	(1,328)	-32%	1
User fees	16,212	15,354	(858)	-5%	
Grants - operating	23,328	25,096	1,768	8%	
Grants - capital	23,555	14,722	(8,833)	-37%	2
Contributions - monetary	8,326	6,072	(2,254)	-27%	3
Contributions - non-monetary	2,000	440	(1,560)	-78%	4
Share of net profits (or loss) of associates and joint ventures	-	395	395	100%	
Other income	1,031	1,112	81	8%	
<b>Total income</b>	<b>204,808</b>	<b>191,899</b>	<b>(12,909)</b>	<b>-6%</b>	
<b>Expenses</b>					
Employee costs	75,557	75,672	(115)	0%	
Materials and services	77,650	60,633	17,017	22%	5
Depreciation	22,748	22,965	(217)	-1%	
Amortisation - intangible assets	778	598	180	23%	
Amortisation - right of use assets	1,311	630	681	52%	
Bad and doubtful debts	75	334	(259)	-345%	
Borrowing costs	597	403	194	32%	
Finance costs - leases	69	30	39	57%	
Contributions and donations	32,787	31,327	1,460	4%	
Net loss (gain) on disposal of property, infrastructure, plant and equipment	23,071	1,362	21,709	94%	6
Other expenses	630	737	(107)	-17%	
<b>Total expenses</b>	<b>235,273</b>	<b>194,691</b>	<b>40,582</b>	<b>17%</b>	
<b>Surplus/(deficit) for the year</b>	<b>(30,465)</b>	<b>(2,792)</b>	<b>27,673</b>	<b>-91%</b>	

**(i) Explanation of material variations**

Variance Ref	Item	Explanation
1	Statutory fees and fines	Traffic enforcement fines were down \$0.751 million due to the delayed implementation of parking sensors. Statutory planning application fees were down \$0.290 million which is reflective of development activities. Pool certification fees were down \$0.280 million due to changes in the date for certification compliance.
2	Grants - capital	Capital grants totalling \$2.717 million have been received but have been treated as unearned income as they are yet to be expended. Capital grants budgeted but yet to be received due to delays in the projects total \$8.570 million. This is partially offset by unbudgeted capital grants totalling \$2.005 million being received.
3	Contributions - monetary	Budgeted capital contributions of \$1.125 million relating to social housing and \$0.400 million relating to the Knox Hockey facility development have yet to be received. Public open space contributions were down \$0.590 million, with this income being directly contingent on developer activities in the municipality.
4	Contributions - non-monetary	Non-monetary contributions were down \$1.560 million due to a lower than anticipated number of assets handed over to Council from developers.
5	Materials and services	There is a continued focus on the containment of operating costs throughout Council, whilst maintaining services for the community. Contributing to the \$17.017 million reduction in materials and services was a \$12.157 million reduction in operating projects expenditure relating to capital works carried forward to 2022-23. Other contributors include a \$0.639 million decrease in software maintenance, licencing, upgrades and extensions, a \$0.636 million reduction in the landfill rehabilitation provision, \$0.574 million for the kerbside reform transition project, \$0.401 million relating to the delay in the implementation of the parking strategy, and a \$0.327 million decrease in utility costs.
6	Net loss (gain) on disposal of property, infrastructure, plant and equipment	The budgeted transfer of the Knox Regional Sports Park to the State Government has yet to occur, and will now occur in July 2022.



## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### 2.1.2 Capital works

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	18,000	18,070	(70)	0%	
<b>Total land</b>	<b>18,000</b>	<b>18,070</b>	<b>(70)</b>	<b>0%</b>	
Buildings	16,042	18,759	(2,717)	-17%	1
<b>Total buildings</b>	<b>16,042</b>	<b>18,759</b>	<b>(2,717)</b>	<b>-17%</b>	
<b>Total property</b>	<b>34,042</b>	<b>36,829</b>	<b>(2,787)</b>	<b>-8%</b>	
<b>Plant and equipment</b>					
Artworks	187	92	95	51%	
Plant, machinery and equipment	2,707	909	1,798	66%	2
Computers and telecommunications	3,325	935	2,390	72%	3
<b>Total plant and equipment</b>	<b>6,219</b>	<b>1,936</b>	<b>4,283</b>	<b>69%</b>	
<b>Infrastructure</b>					
Roads	10,007	8,016	1,991	20%	4
Bridges	715	480	235	33%	
Footpaths and cycleways	5,370	5,025	345	6%	
Drainage	3,651	3,143	508	14%	
Recreational, leisure and community facilities	11,974	6,735	5,239	44%	5
Off street car parks	1,294	4,930	(3,636)	-281%	6
Other infrastructure	416	-	416	100%	
<b>Total infrastructure</b>	<b>33,427</b>	<b>28,329</b>	<b>5,098</b>	<b>15%</b>	
<b>Total capital works expenditure</b>	<b>73,688</b>	<b>67,094</b>	<b>6,594</b>	<b>9%</b>	
<b>Represented by:</b>					
New asset expenditure	23,123	24,032	(909)	-4%	
Asset renewal expenditure	31,155	23,072	8,083	26%	
Asset expansion expenditure	4,102	3,899	203	5%	
Asset upgrade expenditure	15,308	16,091	(783)	-5%	
<b>Total capital works expenditure</b>	<b>73,688</b>	<b>67,094</b>	<b>6,594</b>	<b>9%</b>	

**(i) Explanation of material variations**

Variance Ref	Item	Explanation
1	Buildings	Building related capital expenditure for the Knox Regional Netball Centre was \$1.314 million greater than budget due to carry forward expenditure and utilising grant income received.
2	Plant, machinery and equipment	Capital expenditure for plant, machinery and equipment mainly relates to Council's fleet renewal program. Equipment purchases have been delayed due to availability of stock.
3	Computers and telecommunications	Capital expenditure is lower than budget due to \$2.121 million in expenditure being deemed to be operational in nature and therefore was not capitalised.
4	Roads	Capital expenditure is lower than budget due to \$0.291 million of works being unable to be capitalised, while the road renewal programs were \$0.782 million less than budget.
5	Recreational, leisure and community facilities	Capital expenditure is lower than budget due to landscaping and planting works being unable to be capitalised (\$1.408 million), and projects being capitalised under different classes (\$0.708 million). The underspend in a number of projects will be carried forward to 2022-23.
6	Off street car parks	Capital expenditure is greater than budget due to projects being capitalised from different asset classes, in particular \$3.898 million for the car park at Knox Regional Netball Centre.

# Notes to the Financial Report

For the Year Ended 30 June 2022

## Note 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 CEO and Finance.

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.

Finance 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.

### City Centre

The City Centre Directorate incorporates Communications, Customer Service and Knox Central. 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.

Knox Central 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.

### City Strategy and Integrity

The City Development Directorate incorporates City Safety and Health, City Futures, City Planning and Building, Governance and Strategic Procurement and Property. 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. Governance ensure that Council is complying with the statutory requirements associated with municipal elections, Council decisions (Chamber and delegated), information privacy, freedom of information and meeting procedure. It also includes the support services for Council's nine Councillors who have been elected by the residents and ratepayers of the municipality.

Strategic Procurement and Property provides expertise, guidance and processes for the purchase of goods and services. It also provides expertise for all property matters.

### Connected Communities

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

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

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

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

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

### Infrastructure

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

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

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

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

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

### Strategy, People and Culture

The Strategy, People and Culture Directorate incorporates Strategy, People and Culture, Information Technology and Transformation.

Strategy, People and Culture provides strategic and operational leadership, services and programs around all aspects of human resource management.

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

Transformation is responsible for the rollout of the organisational continuous improvement program based on Lean thinking and practice.

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

	Income	Expenses	Surplus / (Deficit)	Grants included in income	Total assets
2022	\$'000	\$'000	\$'000	\$'000	\$'000
CEO	116,968	4,542	112,426	8,023	63,060
City Centre	433	4,021	(3,588)	425	104
City Strategy and Integrity	13,832	23,866	(10,034)	1,978	96,903
Connected Communities	21,593	76,872	(55,279)	15,748	616,238
Infrastructure	38,995	70,111	(31,116)	13,644	1,458,319
Strategy, People and Culture	78	15,279	(15,201)	-	4,233
	<b>191,899</b>	<b>194,691</b>	<b>(2,792)</b>	<b>39,818</b>	<b>2,238,857</b>

	Income	Expenses	Surplus / (Deficit)	Grants included in income	Total assets
2021	\$'000	\$'000	\$'000	\$'000	\$'000
CEO	113,573	3,555	110,018	6,623	60,038
City Centre	9	3,908	(3,899)	-	125
City Strategy and Integrity	12,722	23,172	(10,450)	1,325	70,246
Connected Communities	25,170	55,746	(30,576)	20,596	556,720
Infrastructure	28,271	69,484	(41,213)	4,734	1,365,540
Strategy, People and Culture	2,853	17,158	(14,305)	2,766	6,063
	<b>182,598</b>	<b>173,023</b>	<b>9,575</b>	<b>36,044</b>	<b>2,058,732</b>

Connected Communities expenses in the 2022 financial year includes Council's \$25.400 million contribution towards the Knox Regional Sports Park project. Council-owned assets on the site will be transferred to the State Government in July 2022.

Infrastructure income in the 2022 financial year includes an increase of \$8.880 million for capital grants recognised in comparison to the previous 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 2021-22 was \$52,084 million (2020-21 \$51,761 million). The 2021-22 rate in the CIV dollar was \$0.0017137 (2020-21 \$0.0016831) for the residential rate.

	2022 \$'000	2021 \$'000
General rates	107,787	106,143
Residential garbage charge	15,484	13,880
Service rates and charges	2,023	2,024
Supplementary rates and rate adjustments	279	205
Cultural and recreational	61	59
Interest on rates and charges	304	(1)
<b>Total rates and charges</b>	<b>125,938</b>	<b>122,310</b>

The date of the latest general revaluation for rating purposes within the municipal district was 1 January 2021 and the valuation first applied to the rating year commencing 1 July 2021.

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

	2022 \$'000	2021 \$'000
Permits	1,962	1,952
Infringements and costs	528	452
Town planning fees	142	170
Land information certificates	138	113
Court recoveries	(2)	-
Other statutory fees and fines	2	2
<b>Total statutory fees and fines</b>	<b>2,770</b>	<b>2,689</b>

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### 3.3 User fees

	2022	2021
	\$'000	\$'000
Waste management services	6,353	6,605
Child care/children's programs	2,714	1,763
Registration and other permits	2,173	1,730
Leisure centre and recreation	1,675	939
Aged and health services	451	849
Building services	621	518
Other fees and charges	1,367	1,024
<b>Total user fees</b>	<b>15,354</b>	<b>13,428</b>

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

#### 3.4 Funding from other levels of Government

	2022	2021
	\$'000	\$'000
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	18,297	17,388
State funded grants	21,521	18,656
<b>Total grants received</b>	<b>39,818</b>	<b>36,044</b>

	2022 \$'000	2021 \$'000
<b>(a) Operating grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants	8,023	6,623
Family and children - child care	3,388	3,562
General home care	1,062	4,347
<b>Recurrent - State Government</b>		
Family and children - preschool	5,424	5,978
Family and children - maternal and child health	1,770	1,166
General home care	801	841
School crossing supervisors	679	689
Family and children - child care	449	466
Recreational, leisure and community facilities	213	-
Family and children - youth services	198	243
Community health	147	270
Community safety	27	-
Other	55	12
<b>Total recurrent operating grants</b>	<b>22,236</b>	<b>24,197</b>
<b>Non-recurrent - Commonwealth Government</b>		
General home care	-	227
Other	17	-
<b>Non-recurrent - State Government</b>		
Family and children - preschool	1,411	2,245
Recreational, leisure and community facilities	415	7
Family and children - child care	136	163
Community health	123	69
Environmental planning	92	153
Arts and cultural services	88	-
Family and children - maternal and child health	-	407
Family and children - youth services	-	10
Other	578	3,273
<b>Total non-recurrent operating grants</b>	<b>2,860</b>	<b>6,554</b>
<b>Total operating grants</b>	<b>25,096</b>	<b>30,751</b>

Other non-recurrent State Government operating grants includes COVID-19 related grants for the provision of outdoor dining (\$0.363 million) and for concierge and hospitality support (\$0.077 million). The 2021 financial year figure includes COVID-19 related grants for the Working for Victoria Fund (\$2.766 million) and for the provision of outdoor dining (\$0.428 million).





	2022	2021
	\$'000	\$'000

#### (d) Recognition of grant income

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

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

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

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

<b>Income recognised under AASB 1058 Income for Not-for-Profit Entities</b>		
General purpose	8,023	6,623
Specific purpose grants to acquire non-financial assets	2,358	1,892
Other specific purpose grants	4,066	4,251
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	25,371	23,278
	<b>39,818</b>	<b>36,044</b>

### 3.5 Contributions

	2022	2021
	\$'000	\$'000
Monetary	6,072	6,795
Non-monetary	440	-
<b>Total contributions</b>	<b>6,512</b>	<b>6,795</b>

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

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

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

	2022	2021
	\$'000	\$'000
Proceeds of sale	497	1,575
Written down value of assets disposed	(1,859)	(5,150)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(1,362)</b>	<b>(3,575)</b>

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

### 3.7 Other income

	2022	2021
	\$'000	\$'000
Reimbursements	569	698
Rent	411	325
Interest	23	55
Other	109	100
<b>Total other income</b>	<b>1,112</b>	<b>1,178</b>

Interest is recognised as it is earned.

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

## Note 4 The cost of delivering services

### 4.1 Employee costs

	2022 \$'000	2021 \$'000
<b>(a) Employee costs</b>		
Wages and salaries	56,884	59,242
Annual leave and long service leave	6,168	7,073
Agency staff	3,611	5,979
Superannuation	6,699	6,135
WorkCover	2,055	1,682
Fringe benefits tax	255	205
<b>Total employee costs</b>	<b>75,672</b>	<b>80,316</b>

Included in the 2021 employee costs is \$2.842 million related to the Working for Victoria Fund. This was funded by corresponding grant revenue (refer Note 3.4).

	2022 \$'000	2021 \$'000
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	250	273
Employer contributions - other funds	-	-
	<b>250</b>	<b>273</b>
Employer contributions payable at reporting date	-	-
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,360	3,237
Employer contributions - other funds	3,010	2,595
	<b>6,370</b>	<b>5,832</b>
Employer contributions payable at reporting date	721	456

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### 4.2 Materials and services

	2022	2021
	\$'000	\$'000
<b>Contract payments</b>		
Waste Management	19,392	18,453
Operations - Maintenance	7,071	6,998
Operating Projects Expenditure	3,539	3,365
Corporate Services	1,438	2,644
Active Ageing & Disability	1,328	1,161
Family & Children's Services	656	667
Arts & Cultural Services	780	341
People & Culture	373	499
Other	1,395	1,150
<b>Total contract payments</b>	<b>35,972</b>	<b>35,278</b>
Administration costs	7,050	6,273
Consumable materials and equipment	3,541	3,316
Utilities	3,183	2,903
Information technology	2,690	3,131
Building maintenance	2,073	1,917
Insurance	1,916	1,849
Consultants	2,022	1,805
Finance and legal costs	1,400	965
General maintenance	786	676
<b>Total materials and services</b>	<b>60,633</b>	<b>58,113</b>

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

#### 4.3 Depreciation

	2022	2021
	\$'000	\$'000
Infrastructure	16,402	16,061
Property	5,078	4,820
Plant and equipment	1,485	1,536
<b>Total depreciation</b>	<b>22,965</b>	<b>22,417</b>

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

#### 4.4 Amortisation - intangible assets

	2022	2021
	\$'000	\$'000
Software	598	478
<b>Total amortisation - intangible assets</b>	<b>598</b>	<b>478</b>

#### 4.5 Amortisation - right of use assets

	2022	2021
	\$'000	\$'000
Property	186	195
Computers and telecommunications	428	434
Plant and equipment	16	16
<b>Total amortisation - right of use assets</b>	<b>630</b>	<b>645</b>

#### 4.6 Bad and doubtful debts

	2022	2021
	\$'000	\$'000
Parking and animal infringement debtors	314	299
Other debtors	20	(21)
<b>Total bad and doubtful debts</b>	<b>334</b>	<b>278</b>
<b>Movement in provisions for doubtful debts</b>		
Balance at the beginning of the year	47	92
New provisions recognised during the year	26	45
Amounts already provided for and written off as uncollectible	(11)	(23)
Amounts provided for but recovered during the year	(6)	(67)
<b>Balance at the end of the year</b>	<b>56</b>	<b>47</b>

Provision for doubtful debt is recognised when there is objective evidence that an impairment loss has occurred. Bad debts are written off when identified.

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### 4.7 Borrowing costs

	2022	2021
	\$'000	\$'000
Interest - borrowings	403	-
<b>Total borrowing costs</b>	<b>403</b>	<b>-</b>

#### 4.8 Finance costs - leases

	2022	2021
	\$'000	\$'000
Interest - lease liabilities	30	33
<b>Total finance costs - leases</b>	<b>30</b>	<b>33</b>

#### 4.9 Contributions and donations

	2022	2021
	\$'000	\$'000
Contribution to the Eastern Regional Libraries Corporation	4,344	4,105
Community support payments	1,583	2,266
Contribution to the Knox Regional Sports Park project	25,400	-
<b>Total contributions and donations</b>	<b>31,327</b>	<b>6,371</b>

Council has made a \$25.400 million contribution towards the Knox Regional Sports Park project. Council-owned assets on the site will be transferred to the State Government in July 2022.

#### 4.10 Other expenses

	2022	2021
	\$'000	\$'000
Councillors allowances	414	368
Operating lease rentals	108	219
Auditor's remuneration - internal audit	150	150
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	65	60
<b>Total other expenses</b>	<b>737</b>	<b>797</b>

## Note 5 Our Financial Position

### 5.1 Financial assets

#### (a) Cash and cash equivalents

	2022 \$'000	2021 \$'000
Cash on hand	4	5
Cash at bank	42,848	30,593
Term deposits	-	15,000
<b>Total cash and cash equivalents</b>	<b>42,852</b>	<b>45,598</b>

#### (b) Other financial assets

	2022 \$'000	2021 \$'000
Term deposits - current	5,000	-
<b>Total other financial assets</b>	<b>5,000</b>	<b>-</b>
<b>Total financial assets</b>	<b>47,852</b>	<b>45,598</b>

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

	2022 \$'000	2021 \$'000
• Trust funds and deposits (Note 5.3)	2,507	1,857
• Restricted reserves (Note 9.1 (b))	18,649	16,939
<b>Total restricted funds</b>	<b>21,156</b>	<b>18,796</b>
<b>Total unrestricted cash and cash equivalents</b>	<b>21,696</b>	<b>26,802</b>

As at balance date Council did not have any term deposits maturing within 90 days.

#### Intended allocations

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

	2022 \$'000	2021 \$'000
• Other reserves (Note 9.1 (b))	21,522	22,210
<b>Total funds subject to intended allocations</b>	<b>21,522</b>	<b>22,210</b>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

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

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



## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### (c) Trade and other receivables

	2022	2021
	\$'000	\$'000
<b>Current</b>		
<b>Statutory receivables</b>		
Rates debtors	13,170	12,035
Special rate assessment	52	52
Parking and animal infringement debtors	2,505	2,151
Provision for doubtful debts - parking and animal infringement debtors	(1,923)	(1,609)
Net GST receivable	1,799	1,326
<b>Non statutory receivables</b>		
Other debtors	2,995	5,081
Provision for doubtful debts - other debtors	(56)	(47)
<b>Total current trade and other receivables</b>	<b>18,542</b>	<b>18,989</b>

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

#### (d) Ageing of receivables

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

	2022	2021
	\$'000	\$'000
Current (not yet due)	1,269	2,571
Past due by up to 30 days	699	1,532
Past due between 31 and 180 days	202	601
Past due between 181 and 365 days	125	167
Past due by more than 1 year	700	210
<b>Total trade and other receivables</b>	<b>2,995</b>	<b>5,081</b>

#### (e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$nil (2021: \$nil) were impaired. The amount of the provision raised against these debtors was \$nil (2021: \$nil). Many of the long outstanding past due amounts have been lodged with the Council's debt collectors or are on payment arrangements.

## 5.2 Non-financial assets

	2022 \$'000	2021 \$'000
<b>(a) Other assets</b>		
Prepayments	1,085	1,257
Accrued income	24	19
<b>Total other assets</b>	<b>1,109</b>	<b>1,276</b>
<b>(b) Intangible assets</b>		
Software	2,152	1,371
<b>Total intangible assets</b>	<b>2,152</b>	<b>1,371</b>
<b>Gross carrying amount</b>		
Balance at 1 July 2021	5,960	4,725
Additions	1,379	1,235
Disposals	(378)	-
<b>Balance at 30 June 2022</b>	<b>6,961</b>	<b>5,960</b>
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2021	4,589	4,111
Amortisation expense	598	478
Amortisation expense for disposals	(378)	-
<b>Balance at 30 June 2022</b>	<b>4,809</b>	<b>4,589</b>
<b>Net book value at 30 June 2021</b>	<b>1,371</b>	<b>614</b>
<b>Net book value at 30 June 2022</b>	<b>2,152</b>	<b>1,371</b>

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

	2022 \$'000	2021 \$'000
<b>(a) Trade and other payables</b>		
<b>Non-statutory payables</b>		
Trade payables	10,378	7,693
Accrued expenses	5,601	4,979
Prepaid income	1,378	1,184
<b>Total trade and other payables</b>	<b>17,357</b>	<b>13,856</b>
<b>(b) Trust funds and deposits</b>		
Refundable deposits	1,590	1,612
Retention amounts	118	137
Fire services levy	770	43
Other refundable deposits	29	65
<b>Total trust funds and deposits</b>	<b>2,507</b>	<b>1,857</b>
<b>(c) Unearned income/revenue</b>		
Grants received in advance - operating	1,646	1,582
Grants received in advance - capital	2,717	10,075
Other	-	-
<b>Total unearned income/revenue</b>	<b>4,363</b>	<b>11,657</b>

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

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

#### Purpose and nature of items

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

Fire service levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a four-instalment basis. Amounts disclosed 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

	2022 \$'000	2021 \$'000
<b>Current</b>		
Treasury Corporation of Victoria borrowings - secured	2,034	-
Other borrowings - secured	2,229	-
	<b>4,263</b>	<b>-</b>
<b>Non-current</b>		
Treasury Corporation of Victoria borrowings - secured	22,966	-
Other borrowings - secured	21,679	-
	<b>44,645</b>	<b>-</b>
<b>Total</b>	<b>48,908</b>	<b>-</b>
Borrowings are secured by the general rates revenue of Council.		
<b>(a) The maturity profile for Council's borrowings is:</b>		
Not later than one year	4,263	-
Later than one year and not later than five years	18,658	-
Later than five years	25,987	-
	<b>48,908</b>	<b>-</b>

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

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### 5.5 Provisions

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

<b>2021</b>	<b>Employee \$'000s</b>	<b>Landfill rehabilitation \$'000s</b>	<b>Total \$'000s</b>
Balance at beginning of the financial year	19,086	3,236	22,322
Additional provisions	7,018	(175)	6,843
Amounts used	(5,912)	(202)	(6,114)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(350)	(74)	(424)
<b>Balance at the end of the financial year</b>	<b>19,842</b>	<b>2,785</b>	<b>22,627</b>

## 5.5 Provisions (cont'd)

### (a) Employee provisions

	2022 \$'000	2021 \$'000
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	3,214	3,020
Long service leave	982	1,036
Gratuities	76	69
	<b>4,272</b>	<b>4,125</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	4,037	3,750
Long service leave	9,283	10,107
Gratuities	512	648
	<b>13,832</b>	<b>14,505</b>
<b>Total current employee provisions</b>	<b>18,104</b>	<b>18,630</b>
<b>Non-current</b>		
Long service leave	1,166	1,212
<b>Total non-current employee provisions</b>	<b>1,166</b>	<b>1,212</b>
<b>Aggregate carrying amount of employee provisions:</b>		
Current	18,104	18,630
Non-current	1,166	1,212
<b>Total aggregate carrying amount of employee provisions</b>	<b>19,270</b>	<b>19,842</b>

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

### Annual leave

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

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

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement.

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

	2022	2021
<b>Key Assumptions - AL:</b>		
Weighted average discount rate	1.48%	0.03%
Weighted average index rate	2.50%	2.26%
Average settlement period (years)	2	2
<b>Key Assumptions - LSL:</b>		
Weighted average discount rate - current	3.22%	1.09%
Weighted average discount rate - non-current	3.08%	0.39%
Weighted average index rate - current	2.22%	2.21%
Weighted average index rate - non-current	2.51%	2.46%
Average settlement period (years)	18	17

#### 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.

	2022	2021
<b>Key Assumptions - Gratuity:</b>		
Weighted average discount rate	2.81%	0.08%
Weighted average index rate	2.18%	2.17%
Average settlement period (years)	24	24

**(b) Landfill rehabilitation**

	2022	2021
	\$'000	\$'000
<b>Current</b>		
Cathies Lane landfill site	226	273
Llewellyn Reserve landfill site	98	116
	<b>324</b>	<b>389</b>
<b>Non-current</b>		
Cathies Lane landfill site	1,318	1,683
Llewellyn Reserve landfill site	507	713
<b>Total non-current provisions</b>	<b>1,825</b>	<b>2,396</b>
<b>Total aggregate carrying amount of landfill rehabilitation provisions</b>	<b>2,149</b>	<b>2,785</b>

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

	2022	2021
<b>Key assumptions - Cathies Lane landfill site:</b>		
Weighted average discount rate	4.28%	2.10%
Inflation rate	2.00%	2.00%
Settlement period (years)	12	13
Estimated cost to rehabilitate	<b>\$1.828m</b>	<b>\$2.031m</b>
<b>Key assumptions - Llewellyn Reserve landfill site:</b>		
Weighted average discount rate	4.27%	2.09%
Inflation rate	2.00%	2.00%
Settlement period (years)	12	13
Estimated cost to rehabilitate	<b>\$0.715m</b>	<b>\$0.860m</b>



## Notes to the Financial Report

For the Year Ended 30 June 2022

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

#### Cathies Lane landfill site

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

In the financial report for June 2022, Council has an amount of \$1.544 million as a provision for the restoration of the Cathies Lane landfill site and includes an ongoing commitment of approximately \$0.145 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 2022, Council has an amount of \$0.605 million as a provision for the restoration of the Llewellyn Reserve landfill site and includes an ongoing commitment of approximately \$0.056 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.

	2022	2021
	\$'000	\$'000
<b>Summary of provisions</b>		
Current	18,428	19,019
Non-current	2,991	3,608
<b>Total provisions</b>	<b>21,419</b>	<b>22,627</b>

## 5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30th June 2022

	2022 \$'000	2021 \$'000
Bank overdraft	1,500	1,500
Credit card facilities	200	200
<b>Total facilities</b>	<b>1,700</b>	<b>1,700</b>
Used facilities	33	17
<b>Unused facilities</b>	<b>1,667</b>	<b>1,683</b>

## 5.7 Commitments

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

### (a) Commitments for expenditure

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

2021	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>Operating</b>					
Garbage collection and recycling	6,903	7,075	7,252	-	21,230
Library services	4,472	4,510	9,157	-	18,139
Infrastructure management	2,350	1,547	367	48	4,312
Consultancies	975	390	176	-	1,541
Cleaning contracts for council building	816	691	-	-	1,507
<b>Total</b>	<b>15,516</b>	<b>14,213</b>	<b>16,952</b>	<b>48</b>	<b>46,729</b>
<b>Capital</b>					
Buildings	14,461	-	-	-	14,461
Plant and equipment	-	-	-	-	-
Other infrastructure	1,369	120	100	-	1,589
<b>Total</b>	<b>15,830</b>	<b>120</b>	<b>100</b>	<b>-</b>	<b>16,050</b>

#### (b) Operating lease receivables

Council has a number of leases with external entities where they pay for the use of Council land and buildings. A number of these leases include a CPI based revision of the rental charge annually.

	2022 \$'000	2021 \$'000
Future minimum rentals receivable under non-cancellable operating leases are as follows:		
Not later than one year	609	536
Later than one year and not later than five years	1,578	1,956
Later than five years	6,699	7,567
	<b>8,886</b>	<b>10,059</b>

## 5.8 Leases

Council assesses all contracts for acquisition of assets and services to determine whether they include leasing arrangements. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

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

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

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

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

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

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

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

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

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

Right-of-use assets	Property \$'000	Computers and Telecommuni- cations \$'000	Plant and Equipment \$'000	Total \$'000
<b>Balance at 1 July 2021</b>	662	806	65	1,533
Additions	19	137	-	156
Amortisation charge	(186)	(428)	(16)	(630)
<b>Balance at 30 June 2022</b>	<b>495</b>	<b>515</b>	<b>49</b>	<b>1,059</b>
<b>Balance at 1 July 2020</b>	457	356	-	813
Additions	400	884	81	1,365
Amortisation charge	(195)	(434)	(16)	(645)
<b>Balance at 30 June 2021</b>	<b>662</b>	<b>806</b>	<b>65</b>	<b>1,533</b>

Lease liabilities	2022 \$'000	2021 \$'000
Maturity analysis - contractual undiscounted cash flows		
Less than one year	558	633
One to five years	537	959
More than five years	-	-
<b>Total undiscounted lease liabilities as at 30 June</b>	<b>1,095</b>	<b>1,592</b>
Lease liabilities included in Balance Sheet at 30 June:		
Current	539	605
Non-current	526	934
<b>Total lease liabilities</b>	<b>1,065</b>	<b>1,539</b>

### 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.

	2022 \$'000	2021 \$'000
<b>Expenses relating to:</b>		
Short-term leases	91	206
Leases of low value assets	17	13
<b>Total</b>	<b>108</b>	<b>219</b>
Variable lease payments (not included in measurement of lease liabilities)	-	-
<b>Non-cancellable lease commitments - short-term and low-value leases</b>		
Commitments for minimum lease payments for short-term and low-value leases are payable as follows:		
Payable:		
Within one year	16	11
Later than one year but not later than five years	18	9
<b>Total lease commitments</b>	<b>34</b>	<b>20</b>

## Note 6 Assets we manage

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

	2022 \$'000	2021 \$'000
Buildings	477	227
Land at fair value	2,451	1,845
<b>Total non-current assets classified as held for sale</b>	<b>2,928</b>	<b>2,072</b>

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

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

	Carrying amount at fair value 30 June 2021 \$'000	Carrying amount at cost 30 June 2021 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000
Land	947,874	7,720	18,020	78	73,019
Buildings	173,665	7,071	6,220	-	23,252
Plant and equipment	-	8,876	1,066	-	-
Infrastructure	732,234	89,300	16,760	362	42,930
Work in progress	-	16,068	33,003	-	-
	<b>1,853,773</b>	<b>129,035</b>	<b>75,069</b>	<b>440</b>	<b>139,201</b>

##### Summary of work in progress

	Opening work in progress \$'000	Additions \$'000	Transfers \$'000	Write offs \$'000	Closing work in progress \$'000
Property	5,026	15,593	(3,004)	(181)	<b>17,434</b>
Infrastructure	11,042	17,410	(6,350)	(204)	<b>21,898</b>
	<b>16,068</b>	<b>33,003</b>	<b>(9,354)</b>	<b>(385)</b>	<b>39,332</b>

Depreciation	Disposal	Impairment	Transfers and write offs	Carrying amount at fair value 30 June 2022	Carrying amount at cost 30 June 2022	Total carrying amount 30 June 2022
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
-	(606)	-	-	1,038,888	7,217	1,046,105
(5,078)	(862)	(367)	-	203,900	-	203,900
(1,485)	(369)	-	-	-	8,088	8,088
(16,402)	(804)	(74)	-	797,233	67,074	864,307
-	-	-	(9,739)	-	39,332	39,332
<b>(22,965)</b>	<b>(2,641)</b>	<b>(441)</b>	<b>(9,739)</b>	<b>2,040,021</b>	<b>121,711</b>	<b>2,161,732</b>



## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

##### (a) Property

	Land - specialised \$'000	Land - non specialised \$'000
At fair value 1 July 2021	772,977	174,897
At cost 1 July 2021	3,984	582
Accumulated depreciation at 1 July 2021	-	-
	776,961	175,479
<b>Movements</b>		
Additions at cost	-	18,020
Contributions	78	-
Revaluation	65,743	7,276
Disposal at fair value	(606)	-
Disposal at cost	-	-
Impairment losses recognised in operating result	-	-
Transfers and write offs	-	-
	65,215	25,296
<b>Movements in accumulated depreciation</b>		
Depreciation and amortisation	-	-
Accumulated depreciation of disposals	-	-
Revaluation	-	-
	<b>65,215</b>	<b>25,296</b>
At fair value 30 June 2022	838,114	200,775
At cost 30 June 2022	4,062	-
Accumulated depreciation at 30 June 2022	-	-
<b>Carrying amount</b>	<b>842,176</b>	<b>200,775</b>

Land improvements \$'000	Total land \$'000	Buildings - specialised \$'000	Total buildings \$'000	Work in progress \$'000	Total property \$'000
-	<b>947,874</b>	296,462	<b>296,462</b>	-	<b>1,244,336</b>
3,154	<b>7,720</b>	7,295	<b>7,295</b>	5,026	<b>20,041</b>
-	-	(123,021)	<b>(123,021)</b>	-	<b>(123,021)</b>
3,154	<b>955,594</b>	180,736	<b>180,736</b>	5,026	<b>1,141,356</b>
-	<b>18,020</b>	6,220	<b>6,220</b>	15,593	<b>39,833</b>
-	<b>78</b>	-	-	-	<b>78</b>
-	<b>73,019</b>	36,637	<b>36,637</b>	-	<b>109,656</b>
-	<b>(606)</b>	(1,944)	<b>(1,944)</b>	-	<b>(2,550)</b>
-	-	-	-	-	-
-	-	(367)	<b>(367)</b>	-	<b>(367)</b>
-	-	-	-	(3,185)	<b>(3,185)</b>
-	<b>90,511</b>	40,546	<b>40,546</b>	12,408	<b>143,465</b>
-	-	(5,078)	<b>(5,078)</b>	-	<b>(5,078)</b>
-	-	1,082	<b>1,082</b>	-	<b>1,082</b>
-	-	(13,385)	<b>(13,385)</b>	-	<b>(13,385)</b>
-	-	<b>(17,381)</b>	<b>(17,381)</b>	-	<b>(17,381)</b>
-	<b>1,038,889</b>	344,302	<b>344,302</b>	-	<b>1,383,191</b>
3,154	<b>7,216</b>	-	-	17,434	<b>24,650</b>
-	-	(140,402)	<b>(140,402)</b>	-	<b>(140,402)</b>
<b>3,154</b>	<b>1,046,105</b>	<b>203,900</b>	<b>203,900</b>	<b>17,434</b>	<b>1,267,439</b>

# Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

#### (b) Plant and equipment

At cost 1 July 2021	
Accumulated depreciation at 1 July 2021	
<b>Movements</b>	
Additions at cost	
Disposal at cost	
<b>Movements in accumulated depreciation</b>	
Depreciation and amortisation	
Accumulated depreciation of disposals	
At cost 30 June 2022	
Accumulated depreciation at 30 June 2022	
<b>Carrying amount</b>	

	Plant, machinery and equipment \$'000	Fixtures, fittings and furniture \$'000	Computers and telecomms \$'000	Artworks \$'000	Total plant and equipment \$'000
	13,301	2,291	4,358	429	<b>20,379</b>
	(5,821)	(2,067)	(3,615)	-	<b>(11,503)</b>
	7,480	224	743	429	<b>8,876</b>
	909	-	49	108	<b>1,066</b>
	(1,070)	-	-	-	<b>(1,070)</b>
	<b>(161)</b>	<b>-</b>	<b>49</b>	<b>108</b>	<b>(4)</b>
	(1,198)	(64)	(223)	-	<b>(1,485)</b>
	701	-	-	-	<b>701</b>
	<b>(497)</b>	<b>(64)</b>	<b>(223)</b>	<b>-</b>	<b>(784)</b>
	13,141	2,291	4,407	537	<b>20,376</b>
	(6,319)	(2,131)	(3,838)	-	<b>(12,288)</b>
	<b>6,822</b>	<b>160</b>	<b>569</b>	<b>537</b>	<b>8,088</b>

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

##### (c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000
At fair value 1 July 2021	682,233	16,053	143,453
At cost 1 July 2021	16,750	1,225	8,300
Accumulated depreciation at 1 July 2021	(206,797)	(4,341)	(77,944)
	492,186	12,937	73,809
<b>Movements</b>			
Additions at cost	5,837	151	3,285
Contributions	229	-	46
Revaluation	58,960	-	14,046
Disposal at fair value	(1,670)	-	(1,783)
Disposal at cost	-	-	-
Impairment losses recognised in operating result	-	-	-
Transfers and write offs at cost	-	-	-
	63,356	151	15,594
<b>Movements in accumulated depreciation</b>			
Depreciation and amortisation	(6,785)	(178)	(3,035)
Accumulated depreciation of disposals	1,404	-	1,480
Revaluation	(22,904)	-	(5,907)
	(28,285)	(178)	(7,462)
At fair value 30 June 2022	762,339	16,053	167,346
At cost 30 June 2022	-	1,376	-
Accumulated depreciation at 30 June 2022	(235,082)	(4,519)	(85,405)
<b>Carrying amount</b>	<b>527,257</b>	<b>12,910</b>	<b>81,941</b>

Drainage \$'000	Recreational, leisure and community facilities \$'000	Off street car parks \$'000	Other infrastructure \$'000	Work in progress \$'000	Total infrastructure \$'000
326,669	-	25,056	-	-	<b>1,193,464</b>
4,071	74,968	2,426	60	11,042	<b>118,842</b>
(165,216)	(17,976)	(7,446)	(10)	-	<b>(479,730)</b>
165,524	56,992	20,036	50	11,042	<b>832,576</b>
1,785	5,041	661	-	17,410	<b>34,170</b>
87	-	-	-	-	<b>362</b>
-	-	(2,244)	-	-	<b>70,762</b>
-	-	-	-	-	<b>(3,453)</b>
-	(764)	-	-	-	<b>(764)</b>
-	(74)	-	-	-	<b>(74)</b>
-	-	-	-	(6,554)	<b>(6,554)</b>
1,872	4,203	(1,583)	-	10,856	<b>94,449</b>
(4,156)	(1,935)	(311)	(2)	-	<b>(16,402)</b>
-	529	-	-	-	<b>3,413</b>
-	-	979	-	-	<b>(27,832)</b>
(4,156)	(1,406)	668	(2)	-	<b>(40,821)</b>
326,669	-	25,900	-	-	<b>1,298,307</b>
5,942	79,172	-	60	21,898	<b>108,448</b>
(169,371)	(19,383)	(6,779)	(11)	-	<b>(520,550)</b>
<b>163,240</b>	<b>59,789</b>	<b>19,121</b>	<b>49</b>	<b>21,898</b>	<b>886,205</b>

# Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

#### Acquisition

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

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

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

Asset recognition thresholds and depreciation periods	Depreciation Period Years	Threshold Limit \$'000
<b>Land &amp; land improvements</b>		
Land	n/a	10
Land improvements	n/a	10
Land under roads	n/a	10
<b>Buildings</b>		
Buildings	20-200	10
<b>Plant and equipment</b>		
Plant, machinery and equipment	3-10	10
Fixtures, fittings and furniture	3-10	10
Computers and telecommunications	3-10	10
Artworks	n/a	10
<b>Infrastructure</b>		
Roads - surfacing	2-50	5
Roads - kerb and channel	70	5
Roads - substructure	30-185	20
Roads - earthworks	n/a	20
Bridges	30-100	5
Footpaths and cycleways	2-50	5
Drainage	80	5
Recreational, leisure and community facilities	15-60	10
Off street car parks	2-185	10
Other infrastructure	7-30	2
<b>Intangible assets</b>		
Software	5	10

### Land under roads

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

### Depreciation and amortisation

Buildings, plant and equipment, infrastructure and intangible assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

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

Land, land improvements, land under roads, roads - earthworks and artworks are not depreciated on the basis that they are assessed as not having a limited useful life.

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

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

### Repairs and maintenance

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

### Valuation of land and buildings

Valuation of land and buildings were undertaken by Brian Robinson from Westlink Consulting, a qualified independent valuer, registration number 62215. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

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

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



## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

The date of the current valuation is detailed in the following table. Details of the Council's Land and Buildings and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1	Level 2	Level 3	Date of valuation
	\$'000	\$'000	\$'000	
Land	-	200,775	-	June 2022
Specialised land	-	-	838,114	June 2022
Specialised buildings	-	-	203,900	June 2022
<b>Total</b>	<b>-</b>	<b>200,775</b>	<b>1,042,014</b>	

#### Valuation of infrastructure

The valuation of roads, footpaths and cycleways and off street carparks has been determined in accordance with a valuation undertaken by Mr Alexander Bourke, BE (Hons)(Civil), Asset Engineer, Knox City Council.

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

A full revaluation of bridges and drainage will be conducted in 2022-23.

Details of the Council's Infrastructure and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1	Level 2	Level 3	Date of valuation
	\$'000	\$'000	\$'000	
Roads	-	-	527,257	June 2022
Bridges	-	-	11,551	June 2020
Footpaths and cycleways	-	-	81,941	June 2022
Drainage	-	-	157,363	June 2020
Off street car parks	-	-	19,121	June 2022
<b>Total</b>	<b>-</b>	<b>-</b>	<b>797,233</b>	

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

### Description of significant unobservable inputs into level 3 valuations

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

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

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

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

	2022	2021
	\$'000	\$'000
<b>Reconciliation of specialised land at fair value</b>		
Parks and reserves	761,187	705,817
Community facilities	33,467	30,967
Civic precinct	31,315	24,856
Transfer station	12,145	11,337
<b>Total specialised land at fair value</b>	<b>838,114</b>	<b>772,977</b>

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

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

	2022	2021
	\$'000	\$'000
<b>(a) Investment in associates</b>		
Investment in associate accounted for by the equity method is:		
Eastern Regional Libraries Corporation (ERLC)	3,469	5,074

#### Eastern Regional Libraries Corporation (ERLC)

##### Background

The principal activity of ERLC is the operation of libraries. Council's ownership interest of ERLC as at 30 June 2022 was 36.39% (2021 - 36.39%) based on Council's contribution of the net assets to the entity on its commencement on 1 July 1996. Council's proportion of voting power as at 30 June 2022 was 33.33% (2021 - 33.33%).

	2022	2021
	\$'000	\$'000
<b>Fair value of Council's investment in Eastern Regional Libraries Corporation</b>	<b>3,469</b>	<b>5,074</b>
<b>Council's share of accumulated surplus</b>		
Council's share of accumulated surplus at start of year	5,074	4,920
Reported surplus for year	395	154
Distribution of accumulated surplus	(2,000)	-
<b>Council's share of accumulated surplus at end of year</b>	<b>3,469</b>	<b>5,074</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	5,074	4,920
Share of surplus for year	395	154
Distribution of accumulated surplus	(2,000)	-
<b>Carrying value of investment at end of year</b>	<b>3,469</b>	<b>5,074</b>
<b>Council's share of expenditure commitments</b>		
Operating commitments	26	69
Capital commitments	-	-
<b>Council's share of expenditure commitments</b>	<b>26</b>	<b>69</b>

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

Mobile library	37	36
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	786	668

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

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

## Note 7 People and relationships

### 7.1 Council and key management remuneration

#### (a) Related parties

##### Parent Entity

Knox City Council

##### Associates

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

#### (b) Key management personnel

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

Details of KMP at any time during the year are:

##### Councillors

Councillor Lisa Cooper (Mayor)	Mayor from 1 July 2021 to 15 November 2021 Councillor from 15 November 2021 to current
Councillor Susan Laukens (Mayor and Deputy Mayor)	Deputy Mayor from 1 July 2021 to 15 November 2021 Mayor from 15 November 2021 to current
Councillor Nicole Seymour (Deputy Mayor)	Councillor from 1 July 2021 to 15 November 2021 Deputy Mayor from 15 November 2021 to current
Councillor Yvonne Allred	Councillor from 1 July 2021 to current
Councillor Meaghan Baker	Councillor from 1 July 2021 to current
Councillor Jude Dwight	Councillor from 1 July 2021 to current
Councillor Sorina Grasso	Councillor from 1 July 2021 to current
Councillor Marcia Timmers-Leitch	Councillor from 1 July 2021 to current
Councillor Darren Pearce	Councillor from 1 July 2021 to current

##### Chief Executive Officer and other key management personnel

Tony Doyle - Chief Executive Officer	1 July 2021 to 2 July 2021
Bruce Dobson - Chief Executive Officer	8 September 2021 to 30 June 2022
Dr Ian Bell - Acting Chief Executive Officer	5 July 2021 to 7 September 2021
Dr Ian Bell - Director of Special Projects	1 July 2021 to 2 July 2021
Matt Kelleher - Director City Strategy and Integrity	
Imogen Kelly - Acting Director City Centre	19 July 2021 to 30 June 2022
Samantha Mazer - Director City Centre	
Tanya Scicluna - Director Connected Communities	
Grant Thorne - Director Infrastructure	
Sam Stanton - Executive Manager Strategy, People and Culture	

## Notes to the Financial Report

For the Year Ended 30 June 2022

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

	2022	2021
	No.	No.
Total number of Councillors	9	14
Chief Executive Officer and other key management personnel	9	8
<b>Total key management personnel</b>	<b>18</b>	<b>22</b>

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

	2022	2021
	No.	No.
Total remuneration of Key Management Personnel was as follows:		
Short-term benefits	2,484	2,278
Long-term benefits	1	64
Post employment benefits	202	205
Termination benefits	53	-
<b>Total</b>	<b>2,740</b>	<b>2,547</b>

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

	2022	2021
	No.	No.
\$1 - \$9,999	-	5
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	-	5
\$30,000 - \$39,999	6	2
\$50,000 - \$59,999	2	1
\$80,000 - \$89,999	-	1
\$90,000 - \$99,999	1	-
\$140,000 - \$149,999	1	-
\$200,000 - \$209,999	-	1
\$220,000 - \$229,999	-	1
\$230,000 - \$239,999	-	1
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	1	-
\$260,000 - \$269,999	1	-
\$290,000 - \$299,999	-	1
\$310,000 - \$319,999	1	1
\$320,000 - \$329,999	2	1
\$330,000 - \$339,999	2	-
\$340,000 - \$349,999	-	1
	<b>18</b>	<b>22</b>

### (d) Senior Officer remuneration

A senior officer is an officer of Council, other than key management personnel who:

- (a) has management responsibilities and reports directly to the Chief Executive Officer; or
- (b) whose total annual remuneration exceeds \$151,000 (\$151,000 in 2020-21).

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

Income range	2022 No.	2021 No.
<\$151,000	-	6
\$151,000 - \$159,999	2	1
\$160,000 - \$169,999	10	8
\$170,000 - \$179,999	5	3
\$180,000 - \$189,999	1	5
\$190,000 - \$199,999	1	1
\$200,000 - \$209,999	5	-
\$210,000 - \$219,999	5	-
\$220,000 - \$229,999	2	1
\$230,000 - \$239,999	2	-
	<b>33</b>	<b>25</b>
	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total remuneration for the reporting year for senior officers included above amounted to:</b>	<b>6,238</b>	<b>3,991</b>

## 7.2 Related party disclosure

### (a) Transactions with related parties

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

Contributions to Eastern Regional Libraries Corporation	4,433	4,192
<b>Total transactions with related parties</b>	<b>4,433</b>	<b>4,192</b>

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

Mobile library	37	36
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	786	668

### (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.

# Notes to the Financial Report

For the Year Ended 30 June 2022

## Note 8 Managing uncertainties

### 8.1 Contingent assets and liabilities

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

#### (a) Contingent assets

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 \$14.969 million (2020-21, \$15.700 million).

#### (b) Contingent liabilities

Contingent liabilities are:

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

### Superannuation

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

#### Future superannuation contributions

In addition to the disclosed contributions, Knox City Council has paid unfunded liability payments to Vision Super totalling \$Nil during the 2021-22 (2020-21 \$Nil). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 are \$0.231 million.

### Landfill

Council has identified a previously unknown former landfill at Wantirna Reserve. Council engaged an environmental consultant to undertake a Landfill Gas Risk Assessment, which identified the site as a low risk for landfill gas. Council continues to seek land owner permission to install monitoring bores to conduct further investigations for groundwater, which will assist in identifying if further works are required. At balance date Council is unable to accurately assess the financial implications of such works.

Council continues to manage its two former landfill sites at Cathies Lane and Llewellyn Reserve as required by Post Closure Pollution Abatement Notices issued by the Environment Protection Authority (EPA). Council has calculated its ongoing management costs for a period up to 30 June 2034. The EPA has issued Council with a requirement to review and have financial assurances for both landfill sites verified by an environmental auditor. This work is underway and is expected to be completed during September 2022. This process will determine whether the after care period and the provisions put aside for both landfill sites are appropriate.

### 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 works could continue for up to another year, however at balance date Council is unable to accurately assess the financial implications of such works.

### 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 eleven 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.

## 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

## 8.3 Financial instruments

### (a) Objectives and policies

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



## Notes to the Financial Report

For the Year Ended 30 June 2022

### Note 8 Managing uncertainties (cont'd)

#### (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 December 2021 and June 2022, there has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

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

#### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

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

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

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

#### (d) Liquidity risk

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

To help reduce these risks Council:

- has an investment policy which specifies the need to meet Council's cash flow requirements;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the Balance Sheet and is deemed insignificant based on prior periods' data and current assessment of risk.

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

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

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

#### (e) Sensitivity disclosure analysis

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

- A parallel shift of +1% and -1% in market interest rates (AUD) from year-end rates of 2.258%.

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*

Knox City Council does not have any financial assets that are measured at fair value subsequent to initial recognition.

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

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

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

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

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

### Note 8 Managing uncertainties (cont'd)

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. 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.

Where the assets are revalued, the revaluation increments are credited directly to the relevant asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of asset, revaluation increments and decrements within the year are offset. Refer to Note 9.1(a) for further information.

#### *Impairment of assets*

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

### 8.5 Events occurring after balance date

In relation to Eastern Regional Libraries, the member Councils have resolved to establish Your Library Limited, a company limited by guarantee, and have completed the appropriate membership application forms. The Eastern Regional Libraries current arrangement will cease at the end of September 2022. The first year of the new structure will commence 1 October 2022. This does not impact service delivery, but more so Governance structures under a beneficial enterprise arrangement.

## Note 9 Other Matters

### 9.1 Reserves

#### (a) Asset revaluation reserve

	Balance at beginning of reporting period	Increment (decrement)	Balance at end of reporting period
2022	\$'000	\$'000	\$'000
<b>Property</b>			
Land	777,063	73,019	850,082
Buildings	60,551	22,885	83,436
	<b>837,614</b>	<b>95,904</b>	<b>933,518</b>
<b>Plant and equipment</b>			
Artworks	31	-	31
	<b>31</b>	<b>-</b>	<b>31</b>
<b>Infrastructure</b>			
Roads	288,572	36,056	324,628
Bridges	2,272	-	2,272
Footpaths and cycleways	23,279	8,139	31,418
Drainage	105,475	-	105,475
Off street car parks	4,272	(1,265)	3,007
Other infrastructure	-	-	-
	<b>423,870</b>	<b>42,930</b>	<b>466,800</b>
<b>Total asset revaluation reserve</b>	<b>1,261,515</b>	<b>138,834</b>	<b>1,400,349</b>
<b>2021</b>			
<b>Property</b>			
Land	777,063	-	777,063
Buildings	60,601	(50)	60,551
	<b>837,664</b>	<b>(50)</b>	<b>837,614</b>
<b>Plant and equipment</b>			
Artworks	31	-	31
	<b>31</b>	<b>-</b>	<b>31</b>
<b>Infrastructure</b>			
Roads	288,163	409	288,572
Bridges	2,272	-	2,272
Footpaths and cycleways	15,541	7,738	23,279
Drainage	105,475	-	105,475
Off street car parks	4,272	-	4,272
Other infrastructure	2,221	(2,221)	-
	<b>417,944</b>	<b>5,926</b>	<b>423,870</b>
<b>Total asset revaluation reserve</b>	<b>1,255,639</b>	<b>5,876</b>	<b>1,261,515</b>

#### Nature and purpose of asset revaluation reserve

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

## Notes to the Financial Report

For the Year Ended 30 June 2022

### Note 9 Other Matters (cont'd)

#### (b) Other reserves

2022	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>Restricted reserves</b>				
Open space reserve	15,630	5,410	(3,727)	17,313
Basketball stadium infrastructure reserve	100	-	-	100
State Basketball Centre asset renewal fund	597	27	-	624
Football pitch replacement fund	612	-	-	612
<b>Total restricted reserves</b>	<b>16,939</b>	<b>5,437</b>	<b>(3,727)</b>	<b>18,649</b>
<b>Unrestricted reserves</b>				
Mountain Gate reserve	140	-	-	140
City futures fund	2,915	-	(2,669)	246
Revegetation net gain	461	65	(50)	476
Revolving energy fund	60	57	(105)	12
Aged care reserve	4,891	-	(1,731)	3,160
Unexpended grant reserve (Financial Assistance Grants)	4,038	5,844	(4,038)	5,844
Stamford Park	8,923	-	-	8,923
Blue Hills	3	-	-	3
Scoresby Recreation Reserve	144	29	-	173
HACC capital reserve	635	-	(90)	545
Library reserve	-	2,000	-	2,000
<b>Total unrestricted reserves</b>	<b>22,210</b>	<b>7,995</b>	<b>(8,683)</b>	<b>21,522</b>
<b>Total other reserves</b>	<b>39,149</b>	<b>13,432</b>	<b>(12,410)</b>	<b>40,171</b>

2021	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>Restricted reserves</b>				
Open space reserve	12,955	5,900	(3,225)	15,630
Basketball stadium infrastructure reserve	100	-	-	100
State Basketball Centre asset renewal fund	597	-	-	597
Football pitch replacement fund	727	-	(115)	612
<b>Total restricted reserves</b>	<b>14,379</b>	<b>5,900</b>	<b>(3,340)</b>	<b>16,939</b>
<b>Unrestricted reserves</b>				
Mountain Gate Reserve	140	-	-	140
City futures fund	2,915	-	-	2,915
Revegetation net gain	406	55	-	461
Revolving energy fund	136	-	(76)	60
Aged care reserve	4,949	-	(58)	4,891
Unexpended grant reserve (Financial Assistance Grants)	3,885	4,038	(3,885)	4,038
Stamford Park	10,883	-	(1,960)	8,923
Blue Hills	3	-	-	3
Scoresby Recreation Reserve	117	27	-	144
HACC capital reserve	635	-	-	635
Library reserve	-	-	-	-
<b>Total unrestricted reserves</b>	<b>24,069</b>	<b>4,120</b>	<b>(5,979)</b>	<b>22,210</b>
<b>Total other reserves</b>	<b>38,448</b>	<b>10,020</b>	<b>(9,319)</b>	<b>39,149</b>

# Notes to the Financial Report

For the Year Ended 30 June 2022

## Note 9 Other Matters (cont'd)

### Nature and purpose of other reserves

#### Open space reserve

The Open Space Reserve is used to provide funding for future purchases and improvements of open space. Funding is provided from developer's contributions for open space which is initially recognised in the comprehensive income statement and then transferred to the reserve from accumulated surplus to facilitate separate tracking of the total funds received but not yet spent.

#### Basketball stadium infrastructure reserve

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

#### State basketball centre asset renewal fund

The purpose of this reserve is to provide for asset renewal works at the State Basketball Centre (Knox Regional Sports Park).

#### Football pitch replacement fund

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

#### Mountain Gate reserve

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

#### City futures fund

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

#### Revegetation net gain

The purpose of this reserve is to ensure any loss of vegetation through development is re-established in a sustainable location.

#### Revolving energy fund

The purpose of this reserve is to re-invest savings in energy costs to be invested in further works to minimise energy consumption.

#### Aged care reserve

The purpose of this reserve is to set aside the proceeds from the divestment of the Amaroo Gardens Aged Care Facility by Council on 2 November 2011 for aged services and infrastructure within the Knox municipality.

#### Unexpended grant reserve (Victoria Grants Commission)

The purpose of this reserve is to quarantine early payment of Victoria Grants Commission General Purpose and Local Roads Federal Grant funding for use in the following year.

#### Stamford Park

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

#### Blue Hills

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

#### Scoresby Recreation reserve

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

#### HACC capital reserve

The purpose of this reserve is to refurbish, upgrade and maintain minor capital within the Home and Community Care funded programs.

#### Library reserve

The purpose of this reserve is for major capital expenditure for acquiring, refurbishing or redeveloping library premises as standalone premises or as part of community hubs for Knox Library branches.

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

	2022 \$'000	2021 \$'000
Surplus/(deficit) for the year	(2,792)	9,575
Depreciation	22,965	22,417
Amortisation - intangible assets	598	598
Amortisation - right of use assets	630	645
Bad and doubtful debts	334	278
Borrowing costs	403	
Finance costs - leases	30	33
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	1,362	3,575
Contributions - non-monetary assets	(440)	-
Increment in investment in associate	(395)	(154)
<b>Change in operating assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	781	(3,521)
(Increase)/decrease in prepayments	172	(837)
(Increase)/decrease in accrued income	(5)	100
Increase/(decrease) in trade and other payables	(1,856)	1,496
Increase/(decrease) in unearned income/revenue	(7,294)	10,323
Increase/(decrease) in provisions	(1,208)	305
Increase/(decrease) in other liabilities	650	273
(Increase)/decrease in inventories	(3)	(5)
<b>Net cash provided by/(used in) operating activities</b>	<b>13,932</b>	<b>44,982</b>



# Notes to the Financial Report

For the Year Ended 30 June 2022

## Note 9 Other Matters (cont'd)

### 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 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

#### 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.

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment	4.75% pa
Salary information	2.75% pa
Price inflation (CPI)	2.25% pa

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022.

Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment	5.5% pa
Salary information	2.5% pa to 30 June 2023, and 3.5% pa thereafter
Price inflation (CPI)	3.0% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

## Employer contributions

### Regular contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020-21). 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 2020 triennial valuation.

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

### Funding calls

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

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including 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 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Knox City Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

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

- A VBI surplus of \$214.7 million (2020: \$100.0 million)
- A total service liability surplus of \$270.3 million (2020: 200.0 million)
- A discounted accrued benefits surplus of \$285.2 million (2020: \$217.8 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 2021.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2021.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

## Notes to the Financial Report

For the Year Ended 30 June 2022

### Note 9 Other Matters (cont'd)

#### The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Scheme	Type of scheme	Rate	2022	2021
			\$'000	\$'000
Vision super	Defined Benefit	10.0% (2021: 9.5%)	250	273
Other funds	Defined Benefit	10.0% (2021: 9.5%)	-	-
Vision super	Accumulation Fund	10.0% (2021: 9.5%)	3,360	3,237
Other funds	Accumulation Fund	10.0% (2021: 9.5%)	3,010	2,595

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$0.231 million.

### Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2021-22 year.

There are no pending accounting standards that are likely to have a material impact on council.

## How to access Knox's Annual Report

The 2021-22 Annual Report is compliant with Council's Access and Inclusion Policy and meets the level double-A conformance to web content accessibility guidelines.

The Annual Report is available in various formats as follows:

- PDF on Council's website
- MS Word
- Large print
- Hardcopy

You are welcome to contact Council for a copy of this Annual Report by telephoning 9298 8000 or sending an email to [knoxcc@knox.vic.gov.au](mailto:knoxcc@knox.vic.gov.au).

### Community input

Council welcomes community input into the development of its plans and strategies as well as feedback on any of its publications. Access to these is provided via the website ([knox.vic.gov.au](http://knox.vic.gov.au)), in person, or calling our Customer Service team on 9298 8000.

### Have Your Say

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

## Contact us

You are welcome to contact us.

<b>Knox Civic Centre</b>	511 Burwood Highway, Wantirna South VIC 3152
<b>Email</b>	<a href="mailto:knoxcc@knox.vic.gov.au">knoxcc@knox.vic.gov.au</a>
<b>Internet - our public website</b>	<a href="http://knox.vic.gov.au">knox.vic.gov.au</a>
<b>Phone</b>	9298 8000
<b>TTY Users (Text Telephone) (NRS)</b>	133 677 (ask for 9298 8000)
<b>Speak and Listen Users</b>	1300 555 727 (ask for 9298 8000)
<b>Facebook</b>	<a href="https://facebook.com/knoxccouncil">facebook.com/knoxccouncil</a>
<b>Twitter</b>	<a href="https://twitter.com/knoxcc">twitter.com/knoxcc</a>
<b>Translating and Interpreting Service</b>	131 450
<b>ABN</b>	24 477 480 661



Knox City Council  
511 Burwood Highway  
Wantirna South VIC 3152  
[knox.vic.gov.au](http://knox.vic.gov.au)

T +61 3 9298 8000  
F +61 3 9800 3096  
E [knoxcc@knox.vic.gov.au](mailto:knoxcc@knox.vic.gov.au)  
f [knoxccouncil](https://www.facebook.com/knoxccouncil)  
t [knoxcc](https://twitter.com/knoxcc)  
i [knoxccouncil](https://www.instagram.com/knoxccouncil)

TTY 133 677 (ask for 03 9298 8000)

 Interpreter  
131 450

Speak and Listen Users  
1300 555 727 (ask for 03 9298 8000)

ABN 24 477 480 661