



Merri-bek
City Council

Merri-bek City Council Annual Report 2021-22

(as Moreland City Council)



Welcome

This report will tell you about our achievements during the 2021-22 financial year. We want to show the range of services we have delivered and how we have tackled the challenges our community has faced. The State Government requires that all local councils report on their performance every year. This document is our full statutory annual report.

Acknowledgement of Country

Merri-bek City Council acknowledges the Wurundjeri Woi-wurrung people as the Traditional Custodians of the lands and waterways in the area now known as Merri-bek. We pay respect to their Elders past, present, and emerging, as well as to all First Nations communities, who significantly contribute to the life of the area.

A new name for our city council

Following a community engagement process, on 3 July 2022, Council resolved to request that the Minister for Local Government change Council's name to Merri-bek City Council. Council's new name was approved by the Governor in Council and gazetted to take effect on 26 September 2022.

Embracing Merri-bek, a Woi-wurrung word, as our new name, is consistent with Council's 2021 Statement of Commitment to Wurundjeri Woi-wurrung People and Aboriginal and Torres Strait Islander communities in our municipality. It is a demonstration of reconciliation and a commitment to walking together with the Traditional Owners, the Wurundjeri Woi-wurrung people. You can read more about this on page 19. While much of this work occurred in 2021-22, the name change did not officially occur until the following financial year. Therefore, we have references to 'Moreland City Council' throughout this report.

Council plan

Our Council Plan 2021-25 is the guiding document for this annual report. This plan sets out our strategic objectives under 5 themes.

If you would like to view our council plan, you can:

- visit merri-bek.vic.gov.au
- call us on 9240 1111
- visit one of our customer service centres or libraries

We also welcome your feedback on this annual report. You can:

- call us on 9240 1111
- TTY on 133 677
- Voice Relay on 1300 555 727 and ask for (03) 9240 1111
- send us a direct message on Facebook @merribekcitycouncil
- write to us at Locked Bag 10, Moreland, Victoria 3058

Our Customer Service Centres are open from 8.30am to 5pm, Monday to Friday

- Coburg Civic Centre, 90 Bell Street, Coburg
- Brunswick Customer Service Centre, 233 Sydney Road, Brunswick
- Glenroy Customer Service Centre, Glenroy Community Hub, 50 Wheatsheaf Road Glenroy

You can also follow us on Facebook (@merribekcitycouncil), Instagram (@merri_bekcitycouncil) or Twitter (@merribekcouncil).

Contents

<i>Welcome</i>	1
<i>Contents</i>	2
Mayor’s message	4
Chief Executive Officer’s message	6
Our response to the COVID-19 pandemic	8
<i>Our services</i>	11
About our municipality.....	16
<i>Challenges and future outlook</i>	16
Achievements of the year	19
<i>Renaming our city council</i>	19
<i>Theme 1: An environmentally proactive Moreland</i>	19
<i>Theme 2: Moving and living safely in Moreland</i>	20
<i>Theme 3: A healthy and caring Moreland</i>	21
<i>Theme 4: Vibrant spaces and places in Moreland</i>	21
<i>Theme 5: An empowered and collaborative Moreland</i>	22
Financial overview	23
Delivering services to you	25
<i>Snapshot of key services in 2021-22</i>	25
<i>Community satisfaction</i>	27
<i>Awards and citations</i>	28
Our council	29
<i>Councillors</i>	29
<i>Councillors, committees and responsibilities</i>	30
Our people.....	35
<i>Our executive team</i>	35
<i>Our staffing profile</i>	38
<i>Service awards</i>	40
<i>Building our organisational capability</i>	40
<i>Occupational health and safety</i>	43
<i>Risk management</i>	45
Our performance	47
<i>Integrated planning and reporting framework</i>	47
<i>Vision</i>	48
<i>Council plan</i>	48
<i>Council plan on a page</i>	49
Report of operations	51
<i>Performance against our objectives</i>	51

<i>Local Government Performance Reporting Framework</i>	51
<i>Strategic objective 1: An environmentally proactive Moreland</i>	52
<i>Strategic objective 2: Moving and living safely in Moreland</i>	62
<i>Strategic objective 3: A healthy and caring Moreland</i>	68
<i>Strategic objective 4: Vibrant spaces and places in Moreland</i>	80
<i>Strategic objective 5: An empowered and collaborative Moreland</i>	95
Performance statement	104
<i>Certification of the Performance Statement</i>	114
Governance and management	117
<i>Council meetings</i>	117
<i>Councillor attendance at meetings</i>	118
<i>Major committees</i>	119
<i>Councillor expenses and allowances</i>	119
<i>Councillor Code of Conduct</i>	121
<i>Conflict of interest</i>	121
<i>Governance and management checklist</i>	123
<i>Task Force on Climate-related Financial Disclosures</i>	127
<i>Statutory information</i>	128
<i>Community engagement</i>	131
<i>Legislative environment</i>	131
<i>Contracts</i>	134
<i>Disability access and inclusion plan</i>	135
<i>Domestic animal management</i>	136
<i>Food Act ministerial directions</i>	137
<i>Road Management Act ministerial directions</i>	137
<i>Charter of Human Rights and Responsibilities commitment</i>	137
<i>National Competition Policy annual statement of compliance</i>	140
<i>Infrastructure and development contributions</i>	141
<i>A plain English guide to the Financial Report</i>	155
Financial report	159

Mayor's message

After another year that saw the COVID-19 pandemic continue to challenge us as a community and as an organisation, we should be incredibly proud of the way we have pulled together and helped one another.

During the past 12 months, we developed a new council plan and new community vision. Our Council Plan 2021-25 outlines our goals and actions for the next 4 years. We developed this plan after talking to the community over a 6-month period. This project also helped develop our community vision and 10-year financial plan. Our vision is the basis for our council plan and other strategic plans. It was developed by a panel of 44 community members, who were chosen at random to match the demographic characteristics of our municipality. It was so valuable to hear the voices of our community in decisions about our future, and it reflects a strong relationship and trust built with the community.

A new council name

On Monday 13 December 2021, Councillors voted to change the name of Moreland City Council. The month before, Elders from the Traditional Owner community (and other community members) informed Council that – 'Moreland' – was named after a Jamaican slave estate. Following extensive community consultation and engagement with residents and ratepayers, we decided to support changing our name to 'Merri-bek City Council' in July 2022. The State Government officially approved our new name, Merri-bek City Council, on 15 September 2022 and it came into effect legally on 26 September.

This has been a really important journey of healing, listening and walking with the elders. We have listened intently to our community and heard their feedback, with more than 6000 responses through our community engagement process. We are honouring our Statement of Commitment to Wurundjeri Woi-wurrung People and Aboriginal and Torres Strait Islander communities in our municipality, and it is certainly a new phase in our understanding of the history of this place. By listening, respecting First Nations Peoples and repositioning issues that are important to them, we are addressing some of the underlying issues like dispossession.

This is a positive local action our community can take to lead change for the future. I am very much looking forward to being part of a municipality where we have a name that everyone can feel proud of.

Making progress on climate change

We have achieved a lot towards our goals of reducing the effects of climate change on our community.

At the December 2021 Council meeting, we endorsed new emissions reduction targets:

- A 75% reduction in community emissions by 2030 and net-zero by 2035.
- An 80 to 100% reduction in Council emissions by 2030 without carbon offsets.

The new targets are in response to updated climate science on what we need to do by 2030 to meet the goal of limiting global warming to 1.5°C (above pre-industrial levels).

We celebrated 10 years of being carbon neutral. As one of the first councils in Australia to become certified carbon neutral, we are proud of our climate leadership in efficient and clean energy.

We will introduce a new 4-bin waste service in 2023 after endorsing the Kerbside Waste Service and Charge Policy in December 2021. All households will have a glass recycling bin and a food and garden organics (FOGO) bin as well as general rubbish and mixed recycling bins. I am pleased with the number of households who have already opted-in to the FOGO system.

Through our Urban Forest Strategy we are increasing the percentage of our city that is covered in tree canopy.

We have been training and equipping our communities to reduce climate change impacts but behaviour change for everybody is what we need to work on. Every person, household and business, we need to all play a part in protecting the planet.

Personal highlights

The opening of the Glenroy Community Hub in May was a real highlight of 2021-22. The \$30.1 million hub features a library, customer service centre, children's centre, and a range of community services, along with new public art and a public garden. It is also Australia's first passive house public building and achieves Living Building Challenge Petal certification – two of the most difficult-to-achieve international sustainable design standards. And it is a net positive energy building, with 125% of energy needs met through solar PV and storage.

The Merri Merri Wayi collaboration with our community was another highlight. These conversations have started forging a path towards how we can balance the social, cultural and environmental needs of the creek, keeping people safe and enabling our community to use the creek for more active and passive recreation. The community visioning exercise we have been working on is a really important piece of work and one that I am particularly proud of.

Thank you to our Councillors who have worked together as a strong team through the many challenges this year brought us. And thank you to our staff and community for working hard and looking after each other. I look forward to continuing to help our community through our recovery from the COVID-19 pandemic and I hope you will all continue to make us proud by helping one another.

Cr Mark Riley
Mayor

Chief Executive Officer's message

In 2021-22, the effects of the COVID-19 pandemic were still being felt across our municipality. Lockdowns were still a large part of our lives, as were other health measures that affected the way we delivered our services to the community.

Our community handled a lot of challenges during these 12 months. From health to economic and social – even an earthquake! – our community banded together and looked after each other. And our council staff continued to work hard to deliver services and the goals of our Council Plan 2021-25 and our Community Vision.

In 2021-22, we:

- delivered 56,506 meals
- planted 4188 trees
- loaned 968,735 books and e-resources through our libraries
- swept 40,815km of roads
- collected nearly 30,000 tonnes of garbage, 15,000 tonnes of recycling and 13,000 tonnes of food and garden waste
- and we vaccinated 3738 children aged under 5 years, 2645 high school students and 901 adults.

We also implemented a range of economic development programs and activities to help businesses in 2021-22. Our business support included:

- the Love Moreland, Dine Local program
- the implementation of our \$975,000 share of the State Government's COVID-safe Outdoor Activation Fund
- \$3,000 grants to businesses for the installation of long-term parklets
- the reduction of fees payable by businesses for outdoor dining
- supporting registered food businesses by waiving registration fees for a further year throughout 2021-22
- a COVIDSafe business officer to support and educate businesses to be COVID-safe and compliant
- an ongoing campaign to encourage people to shop locally, called Love Moreland, Buy Local.

Thank you to our staff and everyone in our community for being kind to each other and working together to help each other during these difficult times.

Delivering good financial management in challenging times

We have taken a prudent approach to managing our budget, to ensure we can meet the needs of the growing demands of our community

We have worked hard to ensure funding for important services for the community and upgrades to our ageing assets, while also investing in new facilities for the community. A new Community Infrastructure Plan was developed and adopted during 2021-22 so that we can plan in the long term for funding important community assets.

Building for our community

Many great projects were delivered in 2021-22. Our total completed capital expenditure for the year was \$56.7 million. We invested this money across a range of projects.

We completed and opened the Glenroy Community Hub, a one-stop shop for residents to have access to Council and community-based services in our north. We completed construction on a new park in Cardinal Road, Glenroy, which features dedicated water play and a large, covered picnic seating area. This new open space is part of our A Park Close to Home program, which aims to ensure that all our residents live within 500m walking distance to a park or open space or within 300m for those living in our busiest areas. As part of this program, we also awarded a contract to construct a new heritage park at Frith Street, Brunswick, on the site of the former Fletcher Jones clothing factory and metal foundry. Construction on the project is scheduled to be completed in mid-2023. And our Service Street, Coburg, project completed community consultation in June 2022 with construction works on track for completion in December 2022. This new park will feature an inclusive play tower and community vegetable garden with raised wicking beds.

We endorsed a final concept plan for the redevelopment of 33 Saxon Street in Brunswick. This hub will meet the growing needs of our community by creating approximately 3,500sqm of floorspace with opportunities for artists, community members and creative industries. It will be a welcoming, socially inclusive space that celebrates our diversity, creativity and distinct culture.

We also gave the green light for a \$28 million upgrade of the Fawkner Leisure Centre, which will include a 50-metre outdoor swimming pool and many other community benefits. Construction is due to begin in 2023.

A health hub for Coburg

A big highlight from the past 12 months is the approval of the Coburg Health Hub. This new health and community services precinct for Coburg will become a reality by 2025. It will bring much-needed health services to the community and create up to 1,000 new local jobs. The precinct will include a short-stay hospital, community health services, aged care, bulk-billed GPs, a mental health facility, childcare and more. We are also keeping the bluestone cottage in Council ownership. The cottage will remain home to the Coburg Historical Society and will be refurbished as part of the wider project.

We have achieved a lot in these past 12 months and have many more exciting plans for the future. Thank you to our Councillors, residents, businesses and other community members for supporting each other and for making Merri-bek a great place to live.

Cathy Henderson
Chief Executive Officer

Our response to the COVID-19 pandemic

The COVID-19 pandemic continues to have health, economic and social impacts on Melbourne's businesses and communities.

We were a key part of the multi-agency effort to help manage the virus in our community.

In the past year, getting our community vaccinated was a huge effort on all levels of government. Working with various health providers, we led the set-up of various vaccination clinics across our municipality, especially in areas that needed it most. We provided free venues and community incentives to help more people get vaccinated.

We continued to provide much-needed food relief to those in COVID-19 isolation. We also continued to support testing sites in venues across our municipality and provided these free of charge.

We supported businesses to help them operate safely in a COVID-19 setting.

We played a key role in helping our community understand COVID-19 vaccinations, restrictions, and COVID-19 safety through both wide-reaching and targeted communications campaigns.

Local partnerships outreach into CALD Communities

We received \$58,965 funding in 2021-22 under the Local Partnerships Grant through the Department of Families, Fairness and Housing to provide much needed outreach to our culturally and linguistically diverse communities.

Some of our achievements during 2021-22 include:

- 50 community vaccine information sessions
- 32 pop-up vaccination clinics and counting
- 7,629 vaccines administered
- 6,200 Rapid Antigen Tests delivered to community organisations
- 1,698 food relief packages distributed
- 259,600 hard copy flyers distributed to date.

We ran the Moreland Connector program, appointing volunteer Connectors to help facilitate meaningful engagement and communication between council and our culturally diverse communities. More than 20 volunteer Connectors were selected who were already trusted by their communities. They worked with Italian, Greek, Arabic, Urdu, Turkish, Chaldean Neo-Aramaic, Mandarin, Nepalese, Hindi, and Vietnamese speaking residents.

This initiative was established in August 2021 under the Moreland Local Partnership Program to deliver COVID-19 related health messaging, support with testing and provide information on available social and economic recovery services.

Community Liaison Officer Program – seniors outreach

We participated in the Community Liaison Officer Program with \$20,000 funded by the Victorian Department of Health from April 2022.

Through this program, we aimed to address barriers in accessing vaccination services faced by older Victorians and communities from culturally diverse backgrounds.

We hired 3 Community Liaison Officers (CLOs) from multicultural and multilingual backgrounds to support COVID-19 health responses including vaccination, testing, COVID-19 positive pathways, and COVID-safe behaviours.

These officers have played an important role in offering support to community members including:

- answering COVID-19 vaccination questions with the latest information
- booking a COVID-19 vaccination appointment
- organising a free taxi
- booking in-home vaccination appointment
- helping with anything else which may be stopping people from getting vaccinated.

Throughout 2021-22, we delivered community outreach programs for our multicultural and multilingual communities.

- 430 members of the seniors' and women's groups received the latest COVID-19 information and Council's free support to get vaccinated
- 234 community members received an information call from CLOs
- 49 people booked their COVID-19 vaccinations through the CLO program
- CLO program flyer developed in 7 community languages and distributed through letter box drop-offs
- promoted CLO program through our Connector Program and Local Partner networks, with a potential reach of over 260,000 members across over 60 channels including Facebook, Viber, WhatsApp, WeChat, email, and SMS in over 14 community languages
- reached many people by visiting libraries, leisure centres, retirement villages, neighbourhood houses.

Increasing COVID-19 vaccination rates

Our communication efforts centred around community vaccine uptake throughout 2021-22. We worked with the Department of Health, the Western Public Health Unit, and local community venues to drive vaccine equity and COVID-19 vaccination rates across our municipality.

We shared messages through a range of channels including:

- 3 letter box drops and 3 feature articles in Inside Moreland, all distributed across the entire municipality, sharing FAQs and promoting the COVID-19 support line
- over 19 location-based letter box drops promoting neighbourhood vaccination clinics, many with translations in top 3 languages for our non-English speaking community members
- website updates and social media posts
- targeted messaging through our Connector Program and Local Partner networks, with a potential reach of over 260,000 members across over 60 channels including Facebook, Viber, WhatsApp, WeChat, email, and SMS in over 14 community languages
- custom emails to our ratepayers, Active Moreland, and maternal child health databases.

We also drove community engagement and vaccine uptake through:

- a location-based outreach approach
- videos addressing key vaccine hesitations, featuring local community members
- live music, ice cream, coffee vouchers, free swimming passes, and other incentives

- broadening our reach through social media influencers promoting vaccination, pop-ups, and other key public health messaging.

As vaccination rates improved and restrictions lifted in the second half of the 2021-22 FY, our messaging shifted to focus on vaccine safety for 5 to 11-year-olds, third dose uptake, and winter booster uptake.

Support for businesses

Businesses have faced significant challenges as a result of the pandemic. In response, we implemented a range of economic development programs and activities throughout 2021-22.

We continued to work intensively with hospitality businesses to enable safe and accessible outdoor dining opportunities, including with the support of the State Government's COVID-safe Outdoor Activation Fund. During this time, our Love Moreland, Dine Local program included a range of initiatives, such as:

- installation of 4 new parklets, as well as ongoing parklet and street furniture maintenance
- \$3,000 grants to businesses for the installation of long-term parklets
- reduction of fees payable by businesses for outdoor dining
- a range of activations across the municipality
- graffiti removal and mural projects
- a variety of activations including live music pop-ups, art programs, and markets.

We also continued to support businesses to access accurate, relevant, and up-to-date information. We shared frequent e-newsletters and social media posts. We provided direct help through our dedicated business support hotline.

We are developing recovery programs to help support visitation, facilitate new investment, and create jobs.

We have developed a model to revitalise vacant shopfronts, which we will deliver in the coming year.

We also continued to support registered food businesses by waiving registration fees for a further year throughout 2021-22.

Our list of programs to support businesses included:

- **COVIDSafe Business Officer:** visited, supported, and educated businesses to be COVID-safe and compliant
- **Business eNews:** fortnightly e-newsletter provided up-to-date and easy-to-read COVID updates, information on business support programs, links to training, events, resources, and government grants
- **Social media posts:** regular alerts and information kept businesses up-to-date with COVID regulations
- **Love Moreland, Buy Local campaign:** ongoing campaign to encourage people to shop locally, called Love Moreland, Buy Local an online business location map
- **Translated information** was distributed to businesses to explain COVID-safety and other initiatives
- **Online digital training:** including mentoring program through Business Victoria and the Australian Small Business Advisory Service (ASBAS)
- **Council's shopfront improvement program** - Melville Moreland Shopping strip
- **Dedicated Business Support hotline:** (ph. 8311 4131) providing direct one-to-one advice and support from the Economic Development team

- **Online business support and networking:** continued Moreland Business Women's network, business trader association support, online training, and workshops
- **Local Supplier Register:** to enable more of Council's procurement spend to go to local businesses, First Nations businesses, social enterprises, and disability enterprises
- **MoreSpace:** vacant shop program to enhance shopping precincts and showcase local businesses and products
- **Plus One:** pilot program supporting the growth of microbusinesses (largest local business sector)
- **Brudi** – supporting the continued transformation of 420 Victoria Street (BBI) to accommodate and grow start-ups and enterprises
- **Industry Profile Papers** creating awareness of key local industry sectors and support for business
- **Shopping Strip Renewal Program** provided mentoring and business development programs
- **Regulation Reform Incentive Fund** (State Government) awarded \$590K to implement a local business database and create commercial priority guidance material
- **Moreland Visitation Experience Draft Action Plan- community** input sought, and draft Plan developed to increase visitor spending in our municipality
- **Christmas Decorations:** Delivered across the City focused on retail precincts
- **Moreland's Economic Health Check:** Report completed and posted on the website to promote investment
- **Business Approvals Moreland:** Providing a single point of contact for business permit information
- **Brunswick Design District:** Council partnership with RMIT and Creative Victoria to elevate Brunswick's profile and create an environment that attracts design enterprises

Our services

Despite some challenges we faced from lockdowns and restrictions, we kept providing essential support for our community.

Libraries

We continued to provide library services in different ways during lockdowns and COVID-19 restrictions.

All libraries were closed for more than 15 weeks due to lockdowns. When lockdowns ended, we offered reduced hours until March 2022, when lockdowns ended.

From March to June 2022, our libraries were operating at full opening hours. Sometimes our libraries needed to close at short notice due to staff absences. Due to vaccination requirements, unvaccinated people were not permitted into the libraries for 10 months which also had an effect on our visitation numbers.

Although community confidence is beginning to grow, there is still a hesitancy about returning to public spaces. We are still seeing lower visitor levels than pre-COVID, with 277,389 visitors to libraries in 2021-2022 compared to 670,500 visitors pre-COVID 2018-2019.

We continued our services, with:

- 162,477 items supplied by a contactless click and collect service during lockdowns.
- 26,686 items delivered to the homes of older or housebound residents over the year.

We held a range of events and storytimes online using Facebook, YouTube and Microsoft Teams.

We continued to help residents improve their digital literacy.

- 440 participants received 187 Digital Literacy sessions and 61 of these sessions were online or over the phone during lockdowns.
- Some of these Digital Literacy sessions were offered in Turkish, Arabic, Greek, and Italian.
- 9 community members borrowed internet-connected iPads to ensure they could stay connected even when the libraries were forced to close.
- Library staff conducted 12 outdoor COVID certificate sessions which were attended by 93 participants.

31 Council staff and 7 community members received further training to become Digital Mentors to close the digital gap.

We found new ways to help the community during the lockdown.

- Libraries became collection points for graffiti removal kits during the lockdown, which residents appreciated.
- Members of the Library team assisted the emergency management team with deliveries, answering phone calls, and creating and delivering activity packs for young families in isolation.
- Library staff assisted with a letterbox drop to promote the COVID-19 vaccination facility in Fawkner.
- "Take and Make" activity packs were available through click and collect when the libraries could not run the usual holiday program activities in person.
- Library team members assisted as Multicultural Support and Customer Support Officers with the pop-up vaccination hubs across our municipality.

Leisure and aquatic centres

COVID-19 restrictions continued to have a significant impact on attendances and memberships at our Active Moreland centres.

Our centres had to close during lockdown periods. When they opened, they often had ongoing capacity restrictions and there was a state-wide staff shortage of qualified staff.

We automatically suspended memberships during closures. We also provided online workouts and information for members and the community to help them keep active.

Young people

Oxygen Youth Space reopened with programs, bookings, tenants, and partnerships with more than 2000 attendees and drop-in programs running 3 days per week.

Upon reopening there was an average of 11 young people per session which has now increased to an average of 34 with sessions exceeding 40. Youth Services has also managed to expand the drop-in service provision at Fawkner Community Sports Hall with 10 young people per week. Regular staff members are present at the Glenroy Community Hub's recording room as well.

We delivered community outreach programs both online and face-to-face including:

- 20 people attended a changing gears learners licence program across 2 sessions with a 100% success rate.
- 12 participants received a swim teaching course and completed supervised hours through the YMCA.

- 17 young people received a lifeguard training course to gain the qualification.
- 15 participants received a girls-only boxing class weekly.
- 8 participants received white card training.
- Helping Hoops female-only basketball program recommenced with an average of 12 participants attending.
- Reclink weekly female basketball program has 30 participants.
- More than 30 young people attended weekly homework programs across Pascoe Vale, Glenroy, and Fawkner.
- Female-only self-defence program from the Glenroy Community Hub has recently commenced with a boys' soccer program set to start in term 3.
- Freeza delivered 2 live events with 210 people in attendance.

We renewed our contract with Glenroy College to provide youth workers on-site.

We also recommenced 19 school engagement sessions and delivered across 6 schools with over 1200 students' participation.

Moreland Youth Commitment Network has continued to meet both online and face-to-face with 11 meetings held and increasing its membership to 160.

Older people

Service delivery was affected by older people experiencing social isolation and a reluctance to have people providing support in their homes.

We focused on maintaining essential services, including:

- direct support and care for people at home
- small group opportunities for socialisation
- delivery of meals
- transport
- increased our regular newsletters to our clients and seniors clubs.

We conducted all these services using COVID-safe practices.

We adapted our service delivery to meet the restrictions at any given time. We implemented a range of initiatives, including:

- online programs
- phone-based social support
- provided activity packs to our more socially isolated
- small group programs
- using outdoor settings for group programs
- keeping regular contact with seniors groups to support them to maintain their membership.

Families

We continued delivering a modified Maternal and Child Health service for families during 2021-22. Most of our service returned to face-to-face appointments with clients. We also offered a mix of telehealth and short consults in some situations.

We supported other local councils during the surge with telehealth appointments. Our immunisation services kept running with extra health and hygiene measures in place.

Community engagement

The COVID-19 pandemic has presented challenges to how we connect with our community. But we commit to delivering high-quality engagement to our community about the decisions that affect them.

In response, we changed how we engage. We did this to maximise access to information. We provided a variety of ways to hear from people. And enable them to have conversations about local issues in person and online.

It is important to our recovery that we stay connected with our community and keep talking about local issues.

How we engaged differently

We hosted COVID-safe engagement opportunities where it was possible to meet in-person. We provided QR check-ins, masks, and sanitiser stations. We also met social distancing signage and requirements.

During lockdowns, when it was not possible to meet with our community in person, we provided:

- interactive online workshops and forums
- digital engagement opportunities
- dedicated times when our community could call and talk with us about local issues

Every project had a council officer assigned that community members could contact for information.

Our digital engagement platform Conversations Moreland has been instrumental in allowing our community to take part throughout the pandemic. In the last year, online engagement has continued to grow and improve with Conversations Moreland providing a consistent platform for community engagement through restrictions, global events, and diverse personal circumstances.

In the past 12 months, Conversations Moreland has seen:

- over 128,000 people visit the site
- over 16,000 contributions or submissions
- over 350 online engagement activities including surveys, polls, interactive maps, forums, and open commentary

Notable projects we engaged our community on within the last 12 months include:

- renaming Moreland City Council
- reducing our waste, improving our service
- making walking and cycling safer
- community budget ideas
- Budget 2022-23
- Brunswick Central Parklands redevelopment
- cat curfew proposal
- Glenroy Community Hub design and construction
- various streetscape and local park improvement projects.

Support for the arts

We produced a diverse and dynamic art and cultural program in 2021-22, despite cancellations due to COVID-19.

We reimagined Fawkner Festa as a community-generated zine, with 15 local artists, organisations, and individuals involved. We held pop-up carol events and funded 5 end-of-year community celebrations.

Over 14,000 people attended Brunswick Music Festival in March, which featured 11 shows at Gilpin Park, 6 pop-up events, 5 special events, and 29 venues. All events were free or low cost.

The festival season closed with the Glenroy Festival and the launch of the Glenroy Community Hub. Over 4,500 community members attended, with workshops and performances from local artists and organisations.

At the Counihan Gallery in Brunswick, the removal of artist fees saw a record number of exhibition applications for 2023 – up by 50% from the previous year. Highlights of the program included the online and in-gallery presentation of Banj Banj Nawnta in partnership with The Torch, the International Women's Day exhibition, public programs in partnership with Brunswick Music Festival and partnerships with the Human Rights Arts and Film Festival and 4A Centre for Contemporary Asian Art, Sydney.

We delivered 12 public programs including artists' floor talks, music and dance performances, workshops, online forums, information sessions, and lectures by over 40 artists and performers.

Our Brunswick Design District program, Making Space, connected local creatives with temporary spaces, with each other, and with a network of venues. The program was funded by Council, Creative Victoria, and RMIT.

We supported 46 residencies and 74 creatives, providing a total of 6.6 years of free space in our seven partner venues. The space hire also supported our key venues in the COVID-19 recovery process.

We delivered vital support through the Flourish arts grants program, providing \$206,000 to 29 projects, along with opportunities for professional development.

Workforce impacts

Our workplace pandemic plan continued to inform our response to COVID-19.

We maintained flexible working-from-home options for staff, in alignment with State Government requirements. We also continued to update protocols to provide guidance for team leaders on how to respond to positive cases in the workplace.

We continuously updated COVID-safe plans as well as information on our intranet for all staff.

We provided special COVID leave and access to Rapid Antigen Test kits to support staff, as well as support to obtain vaccinations for staff and family members. We maintained records of staff vaccination to comply with State Government requirements for staff to be vaccinated against COVID-19.

In December 2021, we assessed the ventilation and air quality from heating, ventilation and air conditioning systems across key facilities and identified ways to improve them. This included installing air purifiers across council facilities as an additional measure to support staff working onsite. Further to that work, upgrades to systems and filters used in the air handling units began in June 2022 and this work is ongoing.

Employees continue to be encouraged to follow COVID-19 safety measures, stay home if unwell, and maintain social distancing, hand hygiene and mask wearing as appropriate.

About our municipality

Here we talk about our municipality, how we are meeting the challenges we face and our focus for the future.

Moreland City Council is a diverse and vibrant municipality located between 4km and 14km north of central Melbourne.

Our municipality covers the suburbs of:

- Brunswick
- Brunswick East
- Brunswick West
- Pascoe Vale
- Pascoe Vale South
- Coburg
- Coburg North
- Hadfield
- Fawkner
- Glenroy
- Oak Park
- Gowanbrae
- small sections of Fitzroy North and Tullamarine.

It is bordered by Merri Creek to the east, Moonee Ponds Creek to the west, Park Street to the south and the Western Ring Road to the north.

Challenges and future outlook

A growing population

By 2036, our municipality is expected to have a population of 235,184. This is 10,015 fewer residents than we previously forecast we would have by 2036. The previous forecast was made before COVID-19.

We are continuing to plan for the services needed to support new residents, and greater pressure on infrastructure. We have strategies on our key challenges:

- transport and how we move around our city
- maintaining and increasing parks and open spaces
- reaching our zero carbon targets by 2040
- housing accessibility and affordability.

A diverse population

In 2021, 37% of our residents were born overseas. At home, residents are most likely to speak Italian, Arabic, Greek or Urdu if not speaking English. In total 39% of households in our community speak a language other than English at home.

Our Connector program appoints volunteer Connectors to help facilitate meaningful engagement and communication between council and our culturally diverse communities. Our Connectors ask our

community what information they need, share information from Council with their community and tell us how to improve our messages and translations.

Housing for all

Families make up the largest proportion of households in our municipality (38%). One in 4 homes are people living alone. Our current population and housing forecasts suggest this will increase to 27% of all homes by 2036.

We have also seen a steady increase in townhouse and apartment living in recent years (in 2021, 46% of all homes). Increasingly, all types of households are living in these homes, including families (23% in 2021).

We are working for the best possible planning outcomes for our community. We are focusing on higher quality building design, increased canopy tree planting, redevelopment that maintains or increases local employment opportunities and protecting our valued heritage places.

Some people in our municipality cannot access or afford safe housing. We advocate to address homelessness in our municipality with strategies that aim to create housing for people who are homeless or are at risk of homelessness.

Modes of transport

Population growth poses challenges for our city when it comes to transport, with transportation already accounting for more than one quarter of carbon emissions in our municipality. However, about three-quarters of homes in our municipality are within 400m of public transport. This is approximately a 5-minute walk.

Getting people where they need to be for work, education or leisure as sustainably as possible is a key challenge for us.

Open space

We have one of the lowest rates of open space per person (31 sqm) in the metropolitan area. There are parts of our municipality where residents do not have access to public open space that they can walk to.

Forecasted population growth will continue to put pressure on access to open space. Plans like our A Park Close to Home initiative, where we purchase land to turn into parks, are helping ensure all residents have access to quality open space close to where they work, live and play.

The climate emergency

Climate change is a dangerous threat to life. We are already experiencing hotter summer days, more frequent floods and droughts. Climate change is a risk to our health and wellbeing, and the economy, not just the environment.

We are proud to be a leader in taking action against, and responding to, climate change. Our Zero Carbon Moreland 2040 Framework sets the vision and pathway for zero carbon emissions across our community by 2040.

Burning fossil fuels for energy is the largest source of carbon emissions for our community. Our emissions come from electricity (59%), gas (21%), transport (17%) and waste (3%).

Council maintains the largest electric vehicle fleet of local governments in Victoria, which includes e-bikes. We are also expanding our public EV charging network, improving the energy efficiency of our facilities and installing solar power where feasible.

It is up to all of us to work together to be part of the solution to climate change. This includes demanding state and federal governments put in place policies to enable Australia to transition to a zero-carbon future.

Kerbside waste service reform

In February 2020, the State Government outlined that a new 4-stream waste and recycling system would be rolled out in partnership with Victorian councils. This is to:

- improve the quality of material collected at the kerbside
- reduce waste being sent to landfill.

Councils have until 2027 to introduce the new glass service (purple bin lid). We have until 2030 to introduce a food and garden organics (FOGO) service (light green bin lid).

We have been consulting with the community about changing our service. This includes making organics and glass collection available to all households. We continue to encourage households not already using the FOGO service to opt-in.

We are working towards implementing the kerbside service changes in 2022-23. This will start with a trial of a booked hard waste service in the second half of 2022.

Support for older people

We are committed to supporting our older residents to live and age well and to remain living independently at home for as long as possible. We are focused on supporting older residents to be connected to their community. This is part of the implementation of our Living and Ageing Well Framework. We have engaged our community and started implementing the Our Place Moreland program. This program aims to support all of our older people.

The findings from the Royal Commission into Aged Care Quality and Safety and the Australian Government response continue to affect aged care services. The Australian Government has announced it will delay the beginning of the new Support at Home Program until mid-2024, instead of mid-2023, in line with the Royal Commission recommendations. We are keeping aged care support services in the home and are working to ensure we can continue these services throughout upcoming significant federal government changes to the way the aged care system operates in future years.

Achievements of the year

Renaming our city council

Professional research has highlighted that Moreland City Council was named by the State Government in 1994 and that this name was linked to local geographic features named directly after a Jamaican slave estate.

Elders from the Traditional Owner community (and other community members) conveyed to Council in late 2021 their view that the name was racist and offensive.

Council decided in December 2021 to in principle support the renaming of Moreland City Council. In line with the resolution, Council representatives then worked closely with the Traditional Owners (Elders), Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation, to design a community consultation process on options for new names.

On 14 May 2022, Council received three Woi-wurrung language words from the Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation, on a ceremonial paperbark scroll. The names were:

- Wa-dam-buk (pronounced wa-dam-book), meaning 'Renew'
- Merri-bek (pronounced merri-bek), meaning 'Rocky country'
- Jerrang (pronounced jerang), meaning 'Leaf of tree'.

A special cultural ceremony was held preceding the special council meeting to adopt the community engagement process, including a Welcome to Country, Cleansing Ceremony and Scroll Handover.

The 6-week engagement process sought community feedback on the Woi-wurrung name options through a survey and submissions process, as well as facilitating education and truth-telling. There were a range of online, in-person and written engagement methods to encourage participation by residents, ratepayers, business owners and other community members. This included hardcopy mailouts to more than 80,000 households and targeted engagement methods for CALD community members.

We received 3439 online surveys and 2876 hardcopy surveys by the 24 June deadline. We received 60 written submissions with 4 submitters formally addressing Councillors at a hearing of submissions. We held 4 community information/education sessions, and 10 presentations with small stakeholder groups including senior citizens, interfaith leaders, youth ambassadors, early years educators, neighbourhood houses and other community groups.

In late June, we announced to the community that the result of the survey was clear majority support for Merri-bek, supported by 3,739 community members (59% of surveys submitted). Council endorsed this recommended new name at a special council meeting on 3 July 2022. Council's new name was approved by the Governor in Council and gazetted to take effect on 26 September 2022.

[Here are our achievements under our 5 themes of our Council Plan 2021-25.](#)

Theme 1: An environmentally proactive Moreland

To strive for maximum protection of people's health, plants and animals through leading an urgent response to the climate emergency and a regeneration of our natural environment.

Achievements:

- We endorsed new emissions reduction targets, including: a 75% reduction in community emissions by 2030 and net-zero by 2035; and an 80 to 100% reduction in Council emissions by 2030 without carbon offsets.
- We celebrated 10 years of being carbon neutral. We were one of the first councils in Australia to become certified carbon neutral.
- We endorsed the Kerbside Waste Service and Charge Policy in December 2021. In 2023, we will commence a new 4-bin waste service with all households to have a glass recycling bin, a food and garden organics (FOGO) bin as well as general rubbish and mixed recycling bins.
- As part of our Urban Forest Strategy, we planted 4192 trees during the 2021 planting season (April to October) in our streets and parks.
- We completed construction on a new park in Cardinal Road, Glenroy, as part of our A Park Close to Home program. This park features dedicated water play and a large, covered picnic seating area.
- The Glenroy Community Hub officially opened in May and is Australia's first passive house public building and achieves Living Building Challenge Petal certification – two of the most difficult-to-achieve international sustainable design standards. The hub is a net positive energy building, with 125% of energy needs met through solar panels and storage. Its airtight and thermally efficient building envelope largely eliminates heating and cooling bills and keeps the building comfortable year-round. A 150 KL underground rainwater tank reduces mains water use and provides water for flushing toilets and watering the garden.

Theme 2: Moving and living safely in Moreland

To contribute to the health, safety, and security of everyone living in our diverse community and to increase safe, accessible, physically active and enjoyable ways to get around Moreland, especially via walking, cycling and public transport.

Achievements:

- We completed design work for new shared paths along the Craigieburn Rail Corridor.
- We analysed the results of the first three seasons of data, along with engagement insights, for shared zone and bike lane trials.
- Our Ride & Stride pilot program to encourage more children to ride, stride or scoot to school resulted in up to 77% of students on average walking or riding to school.
- We continued to make our streets safer through the delivery of local traffic management treatments such as speed humps and raised threshold treatments.
- We advocated for improved personal safety around Jacana Station and for duplication of the Upfield line north of Gowrie Stations.
- We advocated for the creation of an East/West bus link and improved bus services in the North and for improvement to tram 19 travel times and accessible tram stops.

Theme 3: A healthy and caring Moreland

To support Moreland to become a more inclusive, connected, healthy and caring community through providing equitable access to community facilities and services, facilitating local partnerships and programs, mitigating the effects of climate change and supporting the community to adapt and build climate resilience.

Achievements:

- We opened the Glenroy Community Hub in May. The \$30.1 million hub features a library, customer service centre, children's centre, and a range of community services, along with new public art and a public garden.
- We approved the Coburg Health Hub. This health precinct will include a short-stay hospital, community health services, residential aged care, bulk-billed GPs, a mental health facility, childcare, kindergarten and more.
- We developed a draft climate risk strategy, to outline how we will plan for and respond to the impacts of climate change.
- We approved a major upgrade of the Fawkner Leisure Centre, which will include a 50-metre outdoor swimming pool as requested by the community.
- We began works at Fleming Park in Brunswick East as part of the masterplan to refresh the site. These works are being carried out in multiple stages to ensure the park remains open for the community to enjoy.
- We developed our Early Years Infrastructure Plan to meet the infrastructure needs of the growing population and to support the implementation of universal three-year-old kindergarten.

Theme 4: Vibrant spaces and places in Moreland

To create welcoming, unique spaces and places across Moreland that attract and connect everyone, improving access to community facilities and affordable housing and encouraging vibrant artistic, social and economic activity.

Achievements:

- We endorsed a final concept plan for the redevelopment of 33 Saxon Street in Brunswick. This hub will create approximately 3,500sqm of floorspace for artists, community members and creative industries and will celebrate our diversity, creativity and distinct culture.
- We began construction on a new design for the Melville-Moreland Shopping Strip in Brunswick West as part of our Shopping Strip Renewal Program. It includes new footpaths, street trees, a tram stop upgrade, new pedestrian crossings, seating, garden and an art installation.
- We adopted our Community Infrastructure Plan, to cater for increasing demand for community infrastructure in our municipality in response to a growing and changing population.
- We adopted our Visitor Attraction Action Plan 2022-2024, which seeks to reignite the local economy by attracting more visitors to our municipality and encourage spending.

Theme 5: An empowered and collaborative Moreland

Build community trust through encouraging participation, evidence-based decision-making, stewardship of resources and being accessible and responsive.

Achievements:

- We adopted our 10-year Financial Plan in October 2021. The plan is informed by our Community Vision and sets out what and how Council can fund essential services and projects in coming years.
- We developed a draft 10-year Asset Plan. This plan is also informed by the community vision and is a long-term strategy to help us renew, expand or upgrade our community assets.
- We developed our first Gender Equality Action Plan. The plan contains positive actions towards achieving a more inclusive, supportive and tolerant organisation, valuing diversity, and promoting equality.
- We advocated for our list of advocacy priorities for State and Federal Government. This list includes priority projects such as upgrading and duplicating the Upfield Rail Corridor. It also includes supporting initiatives such as universal kinder access, female-friendly sport and recreation facilities and support packages for local businesses.
- We put more than 80 projects up for community feedback on our engagement website, Conversations Moreland, with 16,419 contributions from 85,053 visitors.

Financial overview

The 'Financial Report' section in this report includes the comprehensive financial statements. These were prepared in accordance with relevant accounting standards and legislative requirements.

These statements are detailed. As such, some stakeholders and community members may find them difficult to interpret. This overview aims to simplify the key information about our financial performance for the year.

Operating income

Our total income for the year was \$248.4 million.

There was an increase in income of \$10 million (or 4.2%) compared to 2020-21. This was largely due to the growth in rates income. Our major source of income is rates and charges, which generated 69.5% of our total income (\$172.7 million).

Other major sources of income included:

- government grants of \$33.6 million (or 13.5% of total income)
- user fees and statutory fees and fines of \$21.3 million (or 8.6% of total income).

Operating expenses

Our total operating expenses for the year were \$200.4 million.

The majority of this was employee costs. This was \$97.2 million (48.5% of total expenses). The next biggest cost was material and services of \$68.3 million (34.1% of total expenses).

We are reporting an accounting surplus of \$48.0 million for the financial year. It is important to note that this accounting surplus is not spare money that builds up in the bank. These are surplus funds that are on our balance sheet. They include our capital works program and loan repayments. Other funds are directed to reserves. Reserves are already committed to future capital works expenditure or other important items that are one-off.

Operating expenditure profile for 2021-22

Operating category	Percentage
Asset depreciation	14.8%
Administration	14.5%
Aged, disability and social services	8.9%
Waste collection and recycling	8.5%
Planning and economic development	8.4%
Parks and street trees	7.1%
Arts, culture and libraries	5.1%
Local laws and regulations	4.9%
Systems and communications	4.3%
Customer service	3.1%
Health and immunisation	3.0%
Recreation and leisure	3.0%

Roads and footpaths	2.9%
Street cleansing	2.3%
Youth and children's services	2.3%
Asset maintenance	1.9%
Transport	1.6%
Governance	1.5%
Capital works	0.9%
Property services	0.6%
Asset management	0.4%
Grand total	100%

COVID-19 pandemic

There were several financial impacts to Council in the year to 30 June 2022 due to the COVID-19 pandemic. At the time of drafting the adopted budget, Council allowed \$300,000 for COVID-19-related costs.

When restrictions were reimposed from July to October 2021, there were further financial impacts not budgeted for. These included:

- infringement loss of \$2.2 million
- increased costs of \$1.7 million due to the closure and restrictions on our leisure centres
- security costs for our outdoor pools and libraries of \$494,000
- waiver of 6 months of health registration fees for food businesses of \$302,000
- additional cleaning costs of \$161,000
- venue hire income loss of \$100,000
- parking income loss of \$90,000
- COVID-19-related communications of \$132,000
- rent relief for our tenants of \$94,000.

Capital expenses

Our total capital expenditure for the year was \$56.7 million.

We continued to address our capital works program across a wide range of projects. Our total completed capital work spend was \$28.3 million above the depreciation for the year.

Capital works by category delivered in 2021-22

Asset class	Amount
Buildings	\$28.5m
Plant, machinery and equipment	\$6.5m
Roads	\$4.9m
Other infrastructure	\$4.7m
Footpaths and cycleways	\$4.2m
Drainage	\$2.5m
Land	\$2.0m
Computers and telecommunications	\$1.1m
Library collection	\$1.0m
Fixtures, fittings and furniture	\$0.9m
Bridges	\$0.3m

Delivering services to you

We provide more than 150 services to our community every year.

In 2021-22, the COVID-19 pandemic affected a lot of what we did. Restrictions and lockdowns affected our services on and off during the year. We have written more about this below.

Here we give key figures about the services we provided to our community. These services include:

- waste management
- delivering meals
- parks and open spaces
- supporting local businesses
- regulating traffic
- supporting older people in their homes
- overseeing the planning permit process
- animal registrations
- street cleaning
- children and family services.

These services, and our community infrastructure, support the wellbeing and prosperity of our community.

We also plan for development and ensure we are accountable for the money we spend.

For more on our achievements, read the 'Our performance' section of this report from page 47. There we talk about how we have delivered our services and the challenges we faced.

Snapshot of key services in 2021-22

- 1335 planning permit applications determined
- 56,506 meals delivered
- 40,815 kilometres of streets swept
- 4188 trees planted*
- 277,389 visitors to our libraries, an increase of 70% although COVID-19 restrictions led to only 15 weeks of normal operation all year**
- 968,735 library loans including 689,078 physical items and 279,657 e-resources
- 8221 people attended 677 library program sessions. Of those, 232 sessions were offered online, with 1521 attending, but most people attended in-person programs (65%) between April and June after normal operating hours resumed
- 191 program sessions were offered for children and young people, including storytimes in Italian, Greek, Spanish and Urdu, with 5211 attending
- 486 program sessions were offered for adults, including conversation clubs, workshops and lectures, digital literacy sessions and book groups, with 3010 attending
- 655,943 total attendances at Active Moreland facilities***
- 537,993 visits to year-round aquatic and leisure facilities
- 95,690 attendees at Active Moreland water safety and learn-to-swim programs
- 174,406 visits to outdoor aquatic facilities (including Oak Park)

- 100,669 visits to outdoor aquatic facilities (including Oak Park) – just swim
- 5367 Active Moreland members at 30 June 2022
- 19,720 dogs and cats registered
- 14,971 tonnes of co-mingled recycling collected
- 12,943 tonnes of food and garden waste collected
- 4858 tonnes of hard waste collected
- 29,637 tonnes of garbage collected
- Total number of people immunised:
 - 3738 under 5s
 - 2645 high school students
 - 901 adults.

* In the 2021 tree planting season, despite the challenges faced with COVID-19 restrictions and COVID-related workforce effects, more trees were planted than the target we set ourselves in the Council Plan.

** Due to COVID-19 restrictions, our libraries were closed or operated with reduced hours between July 2021 and March 2022. Normal operating hours resumed 21 March.

*** COVID-19 restrictions continued to have a significant effect on attendances and memberships at our Active Moreland centres. Centres had to close on several occasions, and when they opened, they often had ongoing capacity restrictions. There was also a state-wide shortage of qualified staff. During closures, memberships were automatically suspended. We also provided online workouts and information for members and the community to help them keep active.

Community satisfaction

Every year we ask our community how they feel about our services. This is our Community Satisfaction Survey.

The survey asks questions about services including:

- waste management and environmental sustainability
- parking, roads and footpaths
- recreational facilities
- planning
- consultation and engagement, decision-making and lobbying
- support services, arts and libraries
- customer service.

In 2022, across the majority of service areas there was no significant change in the community satisfaction score from the previous year. Overall, we achieved an index score of 58 out of 100. This was 6 points lower than the previous year (2021). This decrease is likely linked to community satisfaction in particular service areas, which we are working to improve.

When asked about the direction of our performance over the past year:

- 16% of survey respondents said our performance had improved
- 57% said our performance had stayed the same
- 19% said our performance had deteriorated
- 8% did not provide an answer (can't say).

A higher score (closer to 100) is better than a lower one.

The top 5 service areas ranked highest for performance by the community this year were:

- library services (75)
- supporting the diversity of our community (72)
- outdoor recreational facilities (71)
- customer service (68)
- COVID-19 response (68).

Library services and supporting diversity have consistently been our top-performing service areas over the past 3 years.

We have noted the following services that had a decline in scores from the previous year as areas for attention in 2022-23:

- community consultation and engagement (54 in 2022, down from 59 in 2021)
- decisions made in the interest of the community (53 in 2022, down from 58 in 2021)
- traffic management (53 in 2022, down from 58 in 2021)
- COVID-19 response (68 in 2022, down from 73 in 2021)
- Council's general town planning policy (48 in 2022, down from 52 in 2021).

The long-term scores for some of these service areas have fluctuated considerably. The 2022 results may be attributable to local issues prevalent around the time of the survey. These are all service areas for ongoing attention and work for Council.

Awards and citations

2021 LGPro Sally Isaac Award - High Commendation - Lillian Dunn, youth programs support worker

2021 LGPro Awards for Excellence - Young Achiever category – Finalist - Lillian Dunn, youth programs support worker

2021 LGPro - Active Ageing & Wellbeing Awards, Outstanding Program or Project - Non-Grant based category – Winner - Faces & Places

2021 LGPro - Active Ageing & Wellbeing Awards, Outstanding Program or Project - Grant Based category – Finalist - Digital Mentoring Initiative

2021 Music Victoria Best Festival - Brunswick Music Festival

2021 Paul Jerome Award – Victorian Planning and Environmental Law Association – Winner- Phil Priest

2022 Passive House Institute, Glenroy Community Hub Certified Passive House Classic

2022 Premier’s Sustainability Awards – Sustainable Places and Destinations Industry Leader Finalist – Glenroy Community Hub

2022 Australian Flexible Pavement Association, Victorian State Innovation Award – Bridges Reserve South, porous asphalt footpath with 90% recycled material content in a collaboration between the University of Melbourne, Downer EDI, Sustainability Victoria and Council

2022 State Library of Victoria’s Pierre Gorman Award – Moreland Libraries

Our council

On 24 October 2020, our community elected 11 councillors to represent them. These councillors are elected from 3 wards across our municipality: North-West Ward, North-East Ward and South Ward.

Councillors

Every 4 years, our residents and ratepayers elect our councillors. Together our councillors make decisions in the interests of the whole municipality. The next election is in 2024.

The councillors elect a mayor and a deputy mayor each year. In November 2021, Council elected Cr Mark Riley as Mayor and Cr Lambros Tapinos as Deputy Mayor. They will hold these offices until November 2022.

An essential representative role that councillors play is participating in a range of committees or groups. These include:

- committees established by Council (advisory committees)
- peak bodies or sector associations
- local and regional forums.

Some councillors are appointed by Council to take the lead in areas of interest, as the 'councillor responsible for' roles. They make sure key information is available to Council when decisions are made in these areas.

Our Councillors for the 2021-22 year were:

North-East Ward

Councillor Sue Bolton

Councillor Annalivia Carli Hannan

Councillor Helen Pavlidis-Mihalakos

Councillor Adam Pulford

North-West Ward

Councillor Helen Davidson

Councillor Angelica Panopoulos

Councillor Oscar Yildiz JP

Councillor Milad El-Halabi JP (resigned 10 February 2022)

Councillor Monica Harte (elected 23 March 2022)

South Ward

Councillor James Conlan

Councillor Mark Riley

Councillor Lambros Tapinos

Councillors, committees and responsibilities

All councillors are members of the Chief Executive Officer Employment Matters Advisory Committee and the Communications and Engagement Councillor Group.

Mayor, Cr Mark Riley



Elected to Council in 2016 and 2020, elected Deputy Mayor in 2018 and 2020, and elected Mayor in 2021

Advisory committees: Audit and Risk Committee, Coburg Square Oversight Committee, Saxon Street Oversight Committee, Brunswick Advisory Group, Moreland Community Recognition Committee, Moreland Arts Advisory Committee

External committees: Friends of Aileu Community Committee, Metropolitan Local Governments' Waste Forum, Municipal Association of Victoria, Northern Councils Alliance

Councillor responsible for: Arts and culture

M 0499 807 044

E mriley@moreland.vic.gov.au

Deputy Mayor, Cr Lambros Tapinos



Elected to Council in 2008, 2012, 2016 and 2020, elected Mayor in 2008, 2013 and 2019, and elected Deputy Mayor in 2021

Advisory committees: Brunswick Advisory Group, Saxon Street Oversight Committee, Age-Friendly (Older People) Reference Group

External committees: CERES (Board)

Councillor responsible for: Urban planning

M 0433 419 075

E ltapinos@moreland.vic.gov.au

Cr Sue Bolton



Elected to Council in 2012, 2016 and 2020

Advisory committees: Coburg Advisory Group, Human Rights and Inclusion Committee, First Nations Advisory Committee, Affordable Housing Reference Group, Disability Reference Group

Councillor responsible for: Human rights

M 0417 583 664

E sbolton@moreland.vic.gov.au

Cr Annalivia Carli Hannan



Elected to Council in 2016 and 2020 and elected Mayor in 2020

Advisory committees: Coburg Advisory Group, Coburg Square Oversight Committee

External committees: Northern Councils Alliance (substitute)

Councillor responsible for: Early years, and older persons

M 0418 263 525

E acarlihannan@moreland.vic.gov.au

Cr James Conlan



Elected to Council in 2020

Advisory committees: Brunswick Advisory Group, First Nations Advisory Committee, Sustainable Transport Advisory Committee, Saxon Street Oversight Committee

External committees: Merri Creek Management Committee, Metropolitan Transport Forum

Councillor responsible for: Transport and getting around

M [0409 279 335](tel:0409279335)

E jconlan@moreland.vic.gov.au

Cr Helen Davidson



Elected to Council in 2012, 2016 and 2020 and elected Mayor in 2016

Advisory committees: Glenroy Advisory Group, Moreland Community Recognition Committee

External committees: Nil

Councillor responsible for: Sport and recreation, and women

M 0403 709 948

E hdauidson@moreland.vic.gov.au

Cr Milad El-Halabi JP



Elected to Council in 2020 (resigned on 10 February 2022)

Advisory committees: Glenroy Advisory Group

Councillor responsible for: Transport and getting around

Cr Monica Harte



Elected to Council in 2022.

Advisory committees: Glenroy Advisory Group

M 0437 019 401

E mharte@moreland.vic.gov.au

Cr Angelica Panopoulos



Elected to Council in 2020

Advisory committees: Audit and Risk Committee, Environmental Sustainability Advisory, Glenroy Advisory Group, Human Rights and Inclusion Committee, Gender Equality Reference Group

Councillor responsible for: Climate and nature, economic development, human rights, multiculturalism, urban planning, and young people

M [0417 854 518](tel:0417854518)

E apanopoulos@moreland.vic.gov.au

Cr Helen Pavlidis-Mihalakos



Elected to Council in 2020

Advisory committees: Coburg Advisory Group, Coburg Square Oversight Committee, Moreland Community Recognition Committee, Age-Friendly (Older People) Reference Group

Councillor responsible for: Multiculturalism, older persons, and women

M [0409 200 418](tel:0409200418)

E hpavidism@moreland.vic.gov.au

Cr Adam Pulford



Elected to Council in 2020

Advisory committees: Audit and Risk Committee, Coburg Advisory Group, Coburg Square Oversight Committee, LGBTIQ+ Reference Group

External committees: Municipal Association of Victoria (substitute), Northern Alliance for Greenhouse Action (NAGA) Executive

Councillor responsible for: Climate and nature, and human rights

M [0417 835 793](tel:0417835793)

E apulford@moreland.vic.gov.au

Cr Oscar Yildiz JP



Elected to Council in 2008, 2012, 2016 and 2020 and elected Mayor in 2010, 2012 and 2014. Elected Deputy Mayor in 2019.

Advisory committees: Glenroy Advisory Group

External committees: Nil

Councillor responsible for: Sport and recreation

M 0413 850 357

E oyildiz@moreland.vic.gov.au

Our people

Our council is led by a chief executive officer and managed by a highly skilled and experienced executive team.

Council underwent an organisational realignment in the latter half of 2021, with the new 4-directorate structure coming into effect in early 2022 to support our workforce and deliver on outcomes for the community.

Our executive team

Our staff translate Council's strategic direction and goals into organisational plans. Our executive team monitors and coordinates our progress against these plans.

Underpinning this work is our organisational vision: One team, brave and diverse, making a difference.

Chief Executive Officer - Cathy Henderson

Our senior officers who report to the chief executive officer are listed below, with their areas of responsibility.

Director Business Transformation - Sue Vujcevic

Responsible for the corporate functions of Council including:

- People and Safety
- Organisation Performance
- Information Technology
- Governance and Strategy
- Finance and Procurement

Director City Infrastructure - Anita Curnow

Responsible for the following branches:

- Amenity and Compliance
- Capital Works Planning and Delivery
- City Services
- Open Space and Environment
- Transport

Director Community - Eamonn Fennessy

Responsible for the following branches:

- Aged and Community Support
- Community Engagement
- Community Wellbeing
- Cultural Development
- Early Years and Youth

Director Place and Environment - Joseph Tabacco

Responsible for the following branches:

- City Development

- City Strategy and Economy
- Property, Place, and Design
- Sustainability and Climate

Moreland City Council Organisational Structure



Moreland
City Council

Chief Executive Officer
Cathy Henderson

Director Business Transformation
Sue Vujcevic

Director City Infrastructure
Anita Curnow

Director Community
Eamonn Fennessy

Director Place & Environment
Joseph Tabacco

Chief Financial Officer
Amanda Burgess

Manager Amenity & Compliance
Sandra Troise

Manager Aged & Community
Leanne Giardina

Group Manager City Development
Phillip Priest

Manager Governance & Strategy
Yvonne Callanan

Manager Capital Works Planning & Delivery
Indivar Dhakal

Manager Community Engagement
Jessamy Nicholas

Manager City Strategy & Economy
Narelle Jennings

Manager Information Technology
Robert Raskums

Manager City Services
Catherine Dear

Manager Community Wellbeing
Bernadette Hetherington

Manager Property Place & Design
Sunny Haynes

Manager Organisational Performance
Trisha Love

Manager Open Space & Environment
Greg Rodwell

Manager Cultural Development
Lisa Dempster

Manager Sustainability & Climate
Victoria Hart

Manager People & Safety
Brian Harris

Manager Transport
Olivia Wright

Manager Early Years & Youth
Barry Hahn

Manager COVID-19 Response
Frances Nolan (Acting)

Our staffing profile

A summary of the number of FTE (full-time equivalent) staff, categorised by employment classification and gender.

Structure	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	SO/SEO/ other	Total
Classification	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Permanent full time – female	0.00	0.00	7.00	39.92	42.00	41.00	27.00	22.09	17.09	196.09
Permanent full time – male	0.00	0.00	38.11	79.00	69.92	31.00	39.00	11.00	21.00	289.04
Permanent part time – female	18.99	0.21	57.21	20.35	24.64	10.74	6.34	22.81	0.80	162.08
Permanent part time – male	5.29	0.26	12.47	3.86	3.31	2.79	2.06	0.00	0.00	30.04
Temporary female	0.00	0.00	6.95	7.93	9.52	17.74	9.09	3.97	6.60	61.81
Temporary male	0.00	0.00	1.66	1.71	2.92	6.80	4.32	2.00	3.84	23.25
Casual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	24.28	0.47	123.39	152.78	152.32	110.07	87.81	61.86	49.33	762.31

A summary of the number of FTE staff categorised by directorate, employment status and gender.

Directorate	Business Transformation	Chief Executive Office	City Infrastructure	Community	Place and Environment	Total
Employment status	FTE	FTE	FTE	FTE	FTE	FTE
Permanent full time – female	37.09	2.00	32.00	84.01	41.00	196.09
Permanent full time – male	37.00	0.00	189.92	28.11	34.00	289.04
Permanent part time – female	13.15	0.00	14.01	122.43	12.50	162.08
Permanent part time – male	1.26	0.00	8.01	19.57	1.20	30.04
Temporary female	8.18	0.00	10.92	33.32	9.39	61.81
Temporary male	4.00	0.00	7.76	9.49	2.00	23.25
Casual	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE	100.67	2.00	262.61	296.93	100.09	762.31

Inclusive employment

We are proud to ensure our employees work in a supportive and understanding environment. We facilitate flexible working arrangements to help them fulfil their professional, personal and caring responsibilities. Support for parents returning to work following parental leave is high, where many part-time and job-share arrangements are accommodated in different areas of the organisation.

An inclusive employment program for people with disabilities was introduced in partnership with Programmed Training Services. The participants completed a 12-month traineeship which provided them with both a qualification (Certificate III in Business) and valuable work experience. Council is also in partnership with Kangan TAFE and has implemented a work experience program for students with mild intellectual disabilities.

Other items actioned this year that support diversity and inclusion include:

- Reviewing and strengthening our cultural awareness programs
- Commencing the development and review of relevant HR policies (including implementation of a workplace adjustments policy and reviewing our EEO Policy) to strengthen gender equality and diversity and inclusion
- Reviewing opportunities to deliver programs that support a culture of inclusion for people with disabilities
- Gathering more data regarding the background of our existing staff to identify gaps and opportunities for strengthening our staff diversity in future
- Implementing actions from our Gender Equality Action Plan
- Reviewing and further developing our recruitment practices.

Aboriginal and Torres Strait Islander people

The Wurundjeri Woi-wurrung people and Aboriginal and Torres Strait Islander communities in our municipality have made a significant contribution to the community and bring a wealth of knowledge in relation to connecting with culture, people and country. In May 2021, Council adopted a revised Statement of Commitment to Wurundjeri Woi-wurrung people and Aboriginal and Torres Strait Islander communities of the municipality.

The statement recognises the Wurundjeri Woi-wurrung people as the traditional owners of the lands and waterways in our municipality. The statement commits us to working in partnership with Aboriginal and Torres Strait Islander peoples.

As part of a 3-year agreement, we funded and supported the Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation Female Narrap Traineeship Program. This involved a team of female trainees caring for country. They provided services at our reserves including restoration and revegetation work.

As an organisation, we have made a commitment through our Council Action Plan to develop a First Peoples Employment Plan. This work, along with other operational plans and an updated enterprise agreement, sees us continue to bring about systemic change and progress to focus on improving the employment of Aboriginal or Torres Strait Islander staff. This work will drive progress in inclusion through recruitment, development and retention and create a deeper connection and safer cultural environment both for staff and with the community.

Equal opportunity

We have an equal employment opportunity program. It is designed to end discrimination and promote equal opportunity in employment for women and people in designated groups. We aim to ensure there is no discrimination relating to the characteristics listed under the *Equal Opportunity Act 2010*. These include:

- age
- race
- sex
- marital status
- parental status or status as a carer
- disability
- political belief or activity
- religious belief or activity
- pregnancy
- gender identity
- sexual orientation.

A further objective includes ensuring the workplace is free from bullying and harassment.

All new employees are required to undertake equal opportunity training within 3 months of commencing employment. This covers equal opportunity employment, and laws relating to workplace discrimination and harassment. It describes:

- the different personal characteristics protected under state and federal laws
- the effects of workplace discrimination and harassment
- what to do when faced with these behaviours in the workplace.

Other items actioned this year to support and promote equal opportunity in employment include:

- Implementation of a standalone prevention of sexual harassment in the workplace policy for staff, which was adopted in November 2021.
- Review of contact officers which includes promotion of staff to participate and refresher training.
- A review and update of our Inappropriate Workplace Behaviour Policy is in progress. This policy incorporates discrimination, equal opportunity, harassment, workplace bullying, stalking and cyber bullying, occupational violence, victimisation, and vilification.

Service awards

Our service awards acknowledged the significant dedication and contribution many employees make. In 2021-22, we presented service awards to 192 employees. Their employment with us ranged from 5 to 40 years. We recognised 2 employees who achieved a momentous 40-year milestone with us.

Building our organisational capability

Serving our customers well through highly engaged staff members remains our focus. This year we introduced our staff engagement survey, rolled out a series of leadership development action plans and built leadership capability through a suite of training offerings.

Staff engagement survey

This year we have improved how we listen to our staff members through the introduction of a new staff engagement survey. Staff engagement is the extent to which colleagues feel passionate about their jobs, are committed to the organisation and put discretionary effort into their work. High engagement and alignment to the organisational direction is the outcome of a healthy culture.

Our staff engagement survey is an opportunity for all staff members to tell us what is working well and should continue, as well as how we can improve. Our most recent survey was held in July 2021.

Key actions delivered to lift staff engagement and alignment have included:

- delivery of team actions in response to our staff engagement survey
- developing and rolling out an internal vision through the Executive and a series of projects to support leadership development and a healthy culture
- developing a draft IT roadmap for consultation with staff
- delivery of our talent program to support future high performing leaders
- refreshing our competency framework to ensure it aligns closely with our strategic direction
- customised team building and planning workshops used to improve team effectiveness across the organisation.

Leadership development

In addition to the above actions, this year we had a particular focus on supporting the leaders of teams who were identified as needing support through the staff engagement survey, along with targeted learning and on-the-job development. Key actions this year included:

- 360-degree feedback for leaders, providing insight and support for how they lead, as well as coaching for improvement
- providing tailored assessment options (for example strengths-based assessments) and targeted coaching and mentoring for leaders and specific coaching programs targeted at leaders of teams with lower staff engagement
- our talent program to identify and support high performing leaders
- regular senior management team 'huddles' to actively address issues and discuss any arising leadership topics.

Leadership capability

This year we targeted training where it was needed most to support a wide range of leaders and teams. We continued to participate in cross-council management programs, enhancing inter-council relationships for current and upcoming leaders, including in LGPro programs.

We had a particular focus on capability uplift in project management, which saw more than 120 leaders take part in training that aligns a consistent approach across the organisation on how our projects are managed. We also focussed on delivering targeted Executive and manager leadership training to support cultural safety and working with First Nations Peoples.

Leaders across the organisation also participated in:

- sessions on climate change impacts
- project management fundamentals
- LGPro programs
- active bystander training
- professional business writing courses
- new supervisors and leadership fundamentals courses
- legislative requirements including fair process, workplace relations and governance.

Training and development programs

We are committed to investing in our employees through development and training. By building our internal capacity, we contribute to improving the performance of the organisation. The following table outlines a summary of training courses delivery and employee attendance.

Category	Courses run	Attendees (instances)
Business effectiveness (online)	13	203
Business effectiveness (face-to-face)	3	45
Compliance modules (Litmos)	13 compliance modules	3170 courses completed
Occupational health and safety (online)	9	146
Occupational health and safety (face-to-face)	21	155
Self-care and wellness programs (online)	7	99
Diversity and inclusion programs (online)	4	53
Total	70	3871

Occupational health and safety

We are committed to providing a healthy and safe environment for all:

- employees
- contractors
- visitors
- members of the public.

We recognise that our employees are our most important asset. Our highest priority is ensuring that employees are supported to work safely, and that safe work procedures are applicable and relevant so they can be followed.

We are committed to the continuous improvement of our health and safety systems and standards. We work so that, as far as is reasonably practicable, we prevent and minimise workplace injuries and illnesses. We recognise the importance of managing psychosocial hazards and supporting the psychological health of our employees.

Safety management system

We continue to support the organisation to adhere to the safety management system in place referred to as MoreSafe. This system supports us to meet our obligations outlined in the *Occupational Health and Safety Act 2004* and associated regulations.

We have a Safety and Wellbeing team, resourced and skilled to support and partner with business unit leaders. This team ensures leaders understand their obligations to employees and Council and can meet the relevant regulations.

We have a health and wellbeing program with a focus on mental health support, as well as other health-related activities.

Consultation on safety incidents and changes to the workplace occur at all levels of the organisation.

We oversee training and undertake continuous improvement activities to create efficiencies and maintain compliance to a high standard. These activities include:

- system enhancements
- development and/or updates of processes
- annual audits of our system
- monitoring and reviewing data to support decisions on health and safety.

We have introduced a 3-year Occupational Health and Safety Roadmap covering the period 2020-23.

Key safety initiatives undertaken during 2021-22 include:

- SafetyMAP Initial Level Recertification Audit May 2022; we have maintained SafetyMAP Initial Level certification since 2008
- further implementation of our online incident reporting system using Elumina
- partnering with leaders to manage incident investigations and document corrective or improvement actions taken
- introduction of The Resilience Project to support mental health for employees
- follow up of data output and improvement actions identified by the OHS Culture Survey in March 2022
- COVID-19 support for staff returning to onsite working, support to leaders and review of air ventilation systems and requirements

- greater support for the Depot operations safety risks by allocation of a dedicated safety adviser.

Occupational health and safety training 2021-22

Course	Number of participants and sessions completed
Fire and emergency warden training	53 (9 sessions)
CPR training	5 (1 session)
Occupational violence prevention	30 (2 sessions)
First aid training	45 (4 sessions)
SunSmart UV safety session	68 (2 sessions)
First aid for mental health	27 (3 sessions)
Initial chief warden training	5 (3 sessions)
Asbestos awareness	20 (1 session)
Dangerous goods and hazardous substances	12 (1 session)
HSR refresher training	22 (2 sessions)
Plant safety	6 (1 session)
Initial HSR training (5-day program)	6 (4 sessions)
Safely working at heights	13 (1 session)
Traffic management and traffic control	40 (2 sessions)
Total sessions run	36 sessions

Injury management data

Incidents reported (including injuries)	374
Injuries reported	286
Claims	19
Average claim cost	\$45,945
Employees returned to work*	12
Staff who remain unfit	3

*For return-to-work information, only time lost claims have been included

We acknowledge the importance of early treatment and support for staff when a workplace injury occurs.

It is critical for an injured worker's wellbeing to be successful that the medical treatment they receive and return-to-work activities are proactively supported by their manager or supervisor. This aids in their recovery and a productive return to a normal work and home life.

We have an early intervention program which incorporates:

- onsite physiotherapy assessment

- offer of suitable alternative duties
- development of a return-to-work plan to match any restrictions the injured worker may have.

Our occupational rehabilitation and wellbeing adviser supports and facilitates the return-to-work plans and workers' compensation process. They also provide ongoing support to employees and guidance to leaders.

The time an employee is absent from work with a workplace injury significantly impacts their ability to return to their substantive role.

Employee health and wellbeing

In response to the COVID-19 pandemic we continued to focus on employee mental health as well as onsite control strategies.

Some of the programs we ran in 2020-21 include:

- 'Stress stocktake' sessions for work groups. Staff used these to debrief and work together to resolve issues and support each other.
- Telehealth appointments, as well as onsite reviews with a physiotherapist on ergonomics and wellbeing when working from home.
- Weekly communications to all staff on COVID-19 restrictions, impacts and programs on offer.
- The Resilience Project – mental health program for staff.
- Menopause information session.
- Men's nutrition session.
- COVID-19 vaccination information session with Northern Health.
- Air quality and ventilation improvements.

Risk management

Risk management continues to be embedded into our business practices and culture. We have made many improvements and changes that have strengthened our risk culture and ensured that our risk management continues to be integrated, structured and customised.

Risk management planning is organisation-wide, incorporating strategic, operational fraud and environmental risks. Our risk management approach is guided by our Enterprise Risk Management Framework and Risk Management Policy. These documents outline our objectives, responsibilities and timeframes for the review and reporting of risks.

Ownership and oversight of operational and strategic risks continue to improve through staff training in the use of risk management software and staff completing three online risk management modules.

Strategic and operational risks were regularly reviewed, the effectiveness of controls was strengthened, and new controls were created.

The Risk Management Committee continued to meet every 6 weeks to monitor risk reviews and to discuss existing and emerging risks. Meeting minutes were shared with the Executive, the Audit and Risk Committee and posted to Council's staff intranet.

The Audit and Risk Committee is a Council committee that oversees Council's audit governance, accounting control and risk management. The committee met 4 times throughout the year and provided valuable independent risk management advice. Our internal audit program undertook 8

audits across the organisation and the recommendations of each audit were used to inform the risk controls and tasks within Council's operational risk register.

Our Business Continuity Plan was updated to reflect the current environment as we transition away from the COVID-19 pandemic to business as usual.

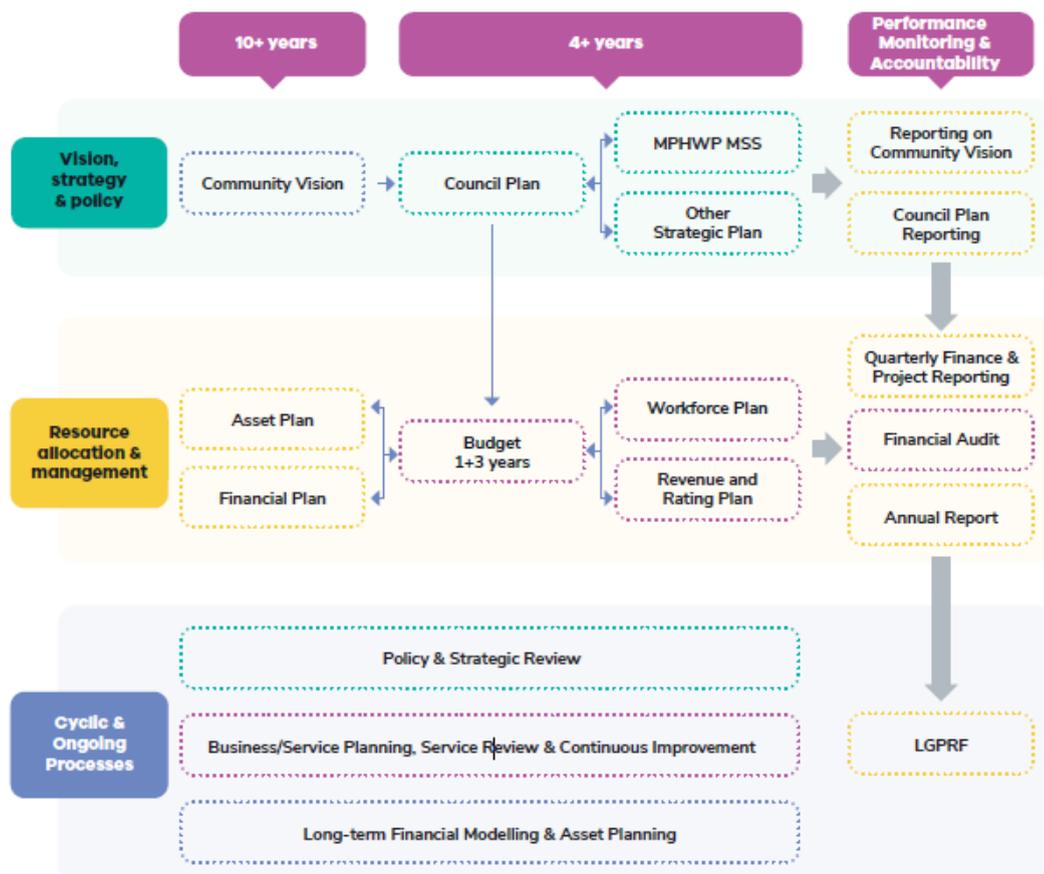
Our performance

Integrated planning and reporting framework

Our integrated planning framework shows the relationship between our vision, strategies, plans, budgets and programs that drive our service delivery, projects and how we allocate resources.

The integrated planning framework guides Council in identifying community needs and aspirations over the long term (Community Vision, Financial Plan and Asset Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget and Council Action Plan). The framework will also provide for Council holding itself accountable (Annual Report and Quarterly Reporting).

The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

Vision

“Moreland is our home.

We respect and look after our land, air, waterways and animals.

We care for our people and celebrate our diverse stories, cultures, and identities.

Moreland is enhanced by all of us supporting our local businesses, arts communities and social organisations.

We work together proactively and transparently to continue to create a vibrant, safe, healthy, resilient, innovative, and regenerative community. Many faces, one Moreland.”

The Imagine Moreland Community Panel (deliberative panel) identified the above vision statement and the key themes that would be used to achieve this vision and reflect the ‘aspirations of our diverse and growing community in 2031.’

Council plan

Our Council Plan 2021-2025 sets a strategic direction for the related 4-year council term. This plan has been shaped by the voice of the community and is the result of deliberative engagement with a broad cross-section of the community, the Imagine Moreland 2021-2031 Community Vision.

Our plan is framed around an overarching vision and 5 strategically themed objectives. The plan sets out our strategic objectives to make progress towards achieving these objectives through the delivery of major initiatives and priorities. It also outlines how we will protect, improve and promote public health and wellbeing within our municipality. This plan also includes indicators for measuring our progress over the next 4 years.

Our Council Plan 2021-25 is set out under the following 5 themes:

- An environmentally proactive Moreland
- Moving and living safely in Moreland
- A healthy and caring Moreland
- Vibrant spaces and places in Moreland
- An empowered and collaborative Moreland.

The plan outlines 5 strategic objectives, one under each theme, which together represent the strategic direction of Council over the next 4 years for the implementation of the Community Vision.

The 5 strategic objectives are:

1. To strive for maximum protection of people’s health, plants and animals through leading an urgent response to the climate emergency and a regeneration of our natural environment.
2. To contribute to the health, safety, and security of everyone living in our diverse community and to increase safe, accessible, physically active and enjoyable ways to get around Moreland, especially via walking, cycling and public transport.
3. To support Moreland to become a more inclusive, connected, healthy and caring community through providing equitable access to community facilities and services, facilitating local partnerships and programs, mitigating the effects of climate change and supporting the community to adapt and build climate resilience.

4. To create welcoming, unique spaces and places across Moreland that attract and connect everyone, improving access to community facilities and affordable housing and encouraging vibrant artistic, social and economic activity.
5. To build community trust through encouraging participation, evidence-based decision-making, stewardship of resources and being accessible and responsive.

In achieving each strategic objective, the Council Plan 2021-2025 sets out:

- Strategies: 47 primary methods through which the objectives will be achieved over the next four years
- Major Initiatives and Priorities: 49 critical pieces of work underpinning delivery of the council plan
- Strategic Indicators: Measures to monitor progress against the objectives
- Related Strategies and Plans: Other strategic planning documents that will support delivery of the Council Plan.

For the first time, we have included the Municipal Public Health and Wellbeing Plan (MPHWP) in the Council Plan. The Public Health and Wellbeing Act 2008 (PHWA) requires local government to develop a MPHWP every 4 years, based on an analysis of health and wellbeing in the municipality.

Priority actions for delivering the Strategic Objectives, Strategies and Major Initiatives contained in the Council Plan 2021-2025 are developed through a Council Action Plan adopted each year.

Council plan on a page

The table below provides a high-level, plain-English summary of the strategic objectives and strategies outlined in our council plan.

Strategic Objective	Strategies
<p>An environmentally proactive Moreland</p> <p>Strive to protect people’s health, plants and animals. Respond now to the climate emergency. Regenerate nature.</p>	<p>We will:</p> <ul style="list-style-type: none"> - cut carbon emissions from energy, transport and waste - protect existing trees and plant more trees - care for open space and ecosystems, including waterways - provide better access to parks, playgrounds and facilities - reduce the amount of waste going into landfill - develop a healthy and affordable local food system.
<p>Moving and living safely in Moreland</p> <p>Improve the safety of everyone in our community. Make it safer and easier to get around.</p>	<p>We will:</p> <ul style="list-style-type: none"> - build more, better paths for people to get around without a car - advocate for better access to public transport for everyone - encourage more people to walk, cycle or take public transport - consult the community before removing parking or road space - improve the safety of our roads and paths for everyone.
<p>A healthy and caring Moreland</p>	<p>We will:</p> <ul style="list-style-type: none"> - provide services that respond well to diverse, changing needs - build community resilience to the impacts of climate change

Support Moreland to become a more inclusive, connected, healthy and caring community.

- help residents to be healthier and more active, more often
- support good mental health and help people connect
- work closer with First Nations communities
- reduce the harm caused by gambling and tobacco
- work to prevent family violence and support victims
- help more people volunteer in the community
- work with others to support people in insecure housing
- advocate for better use of digital technology for everyone.

Vibrant spaces and places in Moreland

Create welcoming, unique spaces across Moreland that are for everyone. Improve access to services and housing. Encourage artistic, social and economic activity.

We will:

- provide accessible facilities that meet community needs
- design neighbourhoods to be safe and pleasant places for all
- create a sense of place and protect valued heritage
- promote clean, attractive and useful public spaces
- create engaging spaces for children, young people and families
- increase local affordable housing
- work for better quality private developments
- improve our shopping strips while keeping their local identities
- increase local jobs by supporting local, micro and social business
- make Moreland a creative and cultural destination.

An empowered and collaborative Moreland

Build community trust. Encourage everyone to get involved in council decision-making. Make good use of our resources. Be accessible and responsive to our community.

We will:

- improve access to council information for everyone
- increase community participation in council decision-making
- involve the community in matters that directly impact their lives
- improve the way we respond to community requests and issues
- advocate for our community
- secure more developer funding to respond to population growth
- manage our funds fairly and transparently and for the long term
- manage assets that meet changing needs over the long term.

Report of operations

Performance against our objectives

Council's performance for the 2021-2022 year has been reported against each strategic objective to demonstrate how we are performing in achieving the 2021-2025 Council Plan. Performance has been measured as follows:

- results achieved in relation to the strategic indicators in the council plan
- progress in relation to the major initiatives identified in the budget and council plan for the year
- services funded in the budget and the persons or sections of the community who are provided those services
- results against the prescribed service performance indicators and measures.

We monitor and report on our performance through monthly, quarterly and annual reports. This ensures we are accountable, transparent and comply with legislation.

Here we have reported our performance against our 5 strategic objectives. It is broken into:

- An environmentally proactive Moreland
- Moving and living safely in Moreland
- A healthy and caring Moreland
- Vibrant spaces and places in Moreland
- An empowered and collaborative Moreland.

Local Government Performance Reporting Framework

This is what is included in Local Government Performance Reporting Framework (LGPRF) reporting:

- aquatic facilities
- animal management
- food safety
- governance
- libraries
- Maternal and Child Health (MCH)
- roads
- statutory planning
- waste collection.

Some of the information below is repeated in the 'Performance Statement' section of this report on page 104. The below includes commentary and figures in addition to the LGPRF requirements met in the Performance Statement, which is auditable by the Victorian Auditor-General's Office.

Strategic objective 1: An environmentally proactive Moreland

To strive for maximum protection of people’s health, plants and animals through leading an urgent response to the climate emergency and a regeneration of our natural environment.

Strategic indicators

The following statement reviews the performance of Council against the council plan including results achieved in relation to the strategic indicators included in the council plan.

Strategic Indicator/measure	Target or desired trend	2021-22 Result	Comments
Council greenhouse gas emissions from baseline year (New Indicator)	% Reduction (from baseline year) (21,253 tCO2e)	70.3% reduction (6,302 tCO2e)	<p>Council has set ambitious targets for reducing its greenhouse gas emissions. We began measuring its greenhouse gas emissions in 2011-12 (21,253 tCO2e) and have seen a 70.30% reduction in this time to the most recent available data is the financial year 2020-21 (6,302 tCO2e).</p> <p>Our focus will be on the overall target of a downward trend from the baseline year. Our corporate carbon emissions are calculated annually and submitted for certification through the Climate Active carbon neutrality scheme, which informs this measure.</p>
Community greenhouse gas emissions (New Indicator)	% Reduction (from baseline year) 1,672kt (CO2-e).	15% reduction 1,432kt (CO2-e).	<p>The 2019-20 emissions of 1,432kt (CO2-e) reflect a 15 % reduction against the 2013-14 baseline of 1,672kt (CO2-e). This is despite a growing population. It is important to note that annual profiles of municipal emissions should be taken as indicative. There are many reasons a profile can change over time, including changes in emissions sources, updates to methodology, more accurate data sources, and direct action to reduce emissions. The data measurement for this</p>

			indicator is sourced from snapshotclimate.com.au, published with a two-year lag on data capture, which will continue to inform this measure.
Juvenile tree retention on public land (1-3-year-old trees) in the municipality.	85% retention rate	91.72% retention rate	There were 9389 juvenile trees under maintenance for this reporting period. 777 trees failed to thrive in that time, which is a 91.72% retention rate.
Number of trees planted on public land in the municipality	10,000 over the 4-year period plus replacement of trees removed in this period	4,188 trees planted	The number of trees planted for the financial year 2021-22 was 4,188, which exceeded our annual target of 2,500. The number of trees removed is estimated at 900.
Tonnes of kerbside waste and recycling collected (New Indicator)	% Reduction	57,551 tonnes	<p>A newly introduced indicator to measure tonnes of kerbside waste and recycling collected for the last financial year, including green and organic waste was 57,551 tonnes, which will now form our baseline figure.</p> <p>The total breakdowns are:</p> <ul style="list-style-type: none"> • Tonnes of Garbage Collected:29,637 • Tonnes of Co-mingled Recycling Collected:14, 971 • Tonnes of Food and Garden Organics Collected: 12, 943
Municipal waste diverted from landfill (Know your Council)	% Increase by year 49.39%	48.34%	Overall, we have seen a reduction in Kerbside recycling and organics collection likely due to easing of lockdown-related increases experienced in 2020-21. The reduction in diversion streams is not at the expense of waste to landfill - a 230-tonne reduction in garbage was also achieved. The number of properties connected to the council's food and garden organics service has grown to approximately 75%.
Capacity of water harvesting systems for re-use/irrigation (New Indicator)	Increase	No increase	No additional stormwater harvesting systems for capture were constructed this year, which meant the capacity of

	(Baseline measurement 39 ML/year)		water harvesting systems for re-use and irrigation for the Sports Grounds of the municipality was not increased this year and remained at 39 ML/year.
Area of catchment treated by water sensitive urban design approaches (New Indicator)	Increase (Baseline measure 256 hectares)	284-hectare	Our water-sensitive urban design approaches have seen the areas of catchment increase from our baseline year 256 hectares to 284, which is an increase of 28 hectares. This is derived from treatment at the Gavin Park wetland (21 hectares) and Newlands Road (7 hectares) in the last financial year.

Major initiatives	
The following statement reviews the progress of council in relation to major initiatives identified in the 2021-22 budget and council plan for the year	
Major Initiatives	Progress
\$3.6 million for various Park Close to Home projects including: Service Street, Coburg, Cardinal Road, Glenroy and commencement of Frith Street, Brunswick.	<p>Council continues to address gaps within its open space network by creating new parks as part of its 'A Park Close to Home' program. In 2021-22 Council completed construction on a new park in Cardinal Road, Glenroy, which features a dedicated water play and a large, covered picnic seating area.</p> <p>Council awarded a contract to construct the new heritage park at Firth Street on the former Fletcher Jones clothing factory and metal foundry site. Construction on the project is scheduled to be completed in mid-2023. The Service Street project completed community consultation in June 2022, with construction works on track for completion in December 2022. The new park will feature an inclusive play tower and community vegetable garden with raised wicking beds.</p>

<p>Implement Zero Carbon Moreland including 2030 targets review, transition off fossil gas and innovative partnerships for efficient and distributed renewable energy</p>	<p>The ambitious 2030 council and community emissions targets were endorsed in December 2021. Actions taken to achieve progress towards implementing Zero Carbon Moreland included: Council led collaboration on National Construction Code advocacy, council's getting off gas, and community Electrify Everything communications campaigns. Community energy transition continued to be supported through 'Energy Advice Services' and subsidies and assistance for low-income residents to install solar PV or thermal home upgrades.</p> <p>Additionally, we saw the implementation of innovative pilot programs launched in the community, such as our Ride&Stride that are leading the way in council's commitment to encouraging the community to transition from reliance on fossil fuels.</p>
<p>Finalise and implement Kerbside Waste Reform (including Policy)</p>	<p>Actions taken to finalising and implementing Kerbside waste reform included;</p> <p>Zero Waste (and plastic wise) Community and Council (Festivals, events, facilities) initiatives and the finalise Kerbside Waste Service and Charge Policy. Plastic Free Sydney Road Trial was successfully completed, with more than 370,000 pieces of plastic eliminated. The Bin Inspection and Education Program continued with an average of 500 inspections occurring per month. A trial subsidy of reusable nappies and period products began late in the year with strong uptake by the community.</p> <p>We saw the endorsement of the Kerbside Waste Service and Charges Policy in December 2021, with some finalisation still to occur. Hard waste trials through a booking system were rolled out throughout the year, and the development of the Communications and Education Plan to support the municipal-wide rollout of the 4-bin service is underway.</p>
<p>Review and implement the Moreland Open Space Strategy, integrating it with plans for nature, water and tree planting as well as articulating a framework for use of open space that helps prioritise investment in new land and upgraded park facilities, playgrounds, dog parks, BMX and skate</p>	<p>Background work commenced by reviewing the existing open space strategy, with various actions taken throughout the year involving officers from the Open Space Design & Development, Strategic Planning and Strategy & Research Units. Key work to date has included analysis of recent</p>

<p>parks, fitness facilities, community and memorial gardens and nature walks</p>	<p>Planning Scheme Amendment processes at other inner metropolitan councils to ensure alignment with existing independent critique and guidance and best practice feedback.</p> <p>The Urban Forest and Open Space Design and Development teams continued to work collaboratively throughout the year. Work has progressed on the Urban Forest Strategy tree canopy targets, a key input to the open space strategy. This work will continue next year as more detailed plans are developed for expanding tree canopy and biodiversity corridors in open spaces.</p> <p>The commencement of the implementation of the 2021-22 funded Nature Plan actions saw the Conservation Programs Officer role in the first half of 2022 has resulted in:</p> <ul style="list-style-type: none"> • Active management of the Ibis population at Coburg Lake Reserve • Development and distribution of the Moreland Nature Explorer Passport • A Nature Play Week event • Taking part in the 'citizen science' City Nature Challenge • Commencement of the Nature Stewards program • Continuing the CERES Schools for Wildlife program
<p>Urban forest strategy – tree planting regime</p>	<p>Council endorsed the Urban Forest Strategy update report tabled at the May 2021 Council. Actions taken to achieve this strategy included an advocacy plan developed to work with State and Federal governments to protect and enhance Moreland's urban forest by strengthening tree protection measures. With an aim to improve the health and well-being of current and future generations of people and vegetation by increasing Moreland's tree canopy cover to 30% by 2050. Further actions were reviewing and amending the Electricity Safety (Electric Line Clearance) regulations and facilitating partnerships with state-owned entities to create urban forest assets in public open spaces.</p>

	<p>The annual tree planting program commenced early in 2021, with tree planting sites and species selection mapped in our tree management software. Council commenced the 2022 planting season in April; Officers continued to support the preservation of trees on private land through referrals of planning applications and customer enquiries throughout the year. This year also saw a collaboration between our Urban Forest Officer and Conservation Officers to commence trials of our 'Neighbourwoods' program for providing trees to private dwellings. We are working on the process and communication strategy for expanding the program.</p>
<p>Implementation of the Integrated Water Management Strategy</p>	<p>Key actions that underpinned the initiative for the year included the Dunstan Reserve Storm Water Harvesting System design, in which a detailed draft design was prepared after community and stakeholder consultation. Additionally, the design of the stormwater harvesting system and green infrastructure for Brunswick Parklands Integrated Water Management Masterplan consultation was completed.</p> <p>Collaboration between various stakeholders, including Melbourne Water, DELWP, Yarra Valley Water and internal teams, with further reviews few by industry experts, saw progress in developing a Catchment Scale Placed-based Plan to deliver Integrated Water Management (IWM) system. Council also collaboratively worked with DELPW and other Councils and stakeholders to prepare the Catchment Scale Integrated Water Management (CSIWM) Action Plan. The implementation of the action of the Yarra and Maribyrnong CSIWM plans to achieve 2030 targets.</p> <p>We have also accounted for (IWM) Action Plan in our Open Space Strategy frameworks regarding design and prioritisation. Examples of these collaborative efforts this year include the alignment of the Brunswick Parklands Plan and the IWM plan for the Brunswick Central Parklands Precinct.</p>

Establishment of a Northern Food Hub	The actions taken to establish a Northern Food Hub were to select a Food Leadership Action Group (FLAG), which followed a comprehensive recruitment process and held its first meeting in February 2022. The Food Leadership Action Group (FLAG) also contributed to the development and completion of the Collective Impact Shared Measurement Framework for the Northern Food Hub; this was achieved by a series of stakeholder interviews and workshops.
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Services

The following statement provides information in relation to the services funded in the 2021-22 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual Budget Variance \$000
Open Space Design & Development	Partnering with the community, this service protects and enhances our green public open space which includes parks, reserves, playgrounds, sports fields, creek corridors and streetscapes. The service responsibilities of his service unit are open space strategic planning and policy; bushland conservation; and park capital works planning, design and delivery.	2,484 <u>2,476</u> (8)
Open Space Maintenance	This service maintains parks, reserves and sports fields located in Moreland. They provide maintenance to open space assets such as playgrounds, sporting infrastructure, and park furniture; streetscapes such as street trees, roadside garden beds and street/footpath/laneway weeds; and grounds in community centres, childcare centres and kindergartens.	10,343 <u>11,513</u> 1,170
Sustainable Built Environment	This service is responsible for developing, implementing, monitoring reporting on strategies, policies, programs and partnerships relating to Moreland's environmental	1,131 <u>1,160</u>

	sustainability, in particular relating to integrated water management, sustainable management of Council's buildings an infrastructure, promoting a sustainable built environment in new development, and promotion and expansion of our electric vehicle fleet and charging network.	29
Sustainable Communities	This service is responsible for developing, implementing, monitoring and reporting on strategies, policies, programs and partnerships relating to Moreland's environmental sustainability, in particular fostering community climate action and advocacy for zero net emissions, zero waste and a circular economy in Moreland.	2,562 <u>2,986</u> 424
Community Development & Social Policy	This service contributes to social justice and community wellbeing by advocating for equitable and inclusive Council policies, services, facilities and programs. Further, by facilitating consultation and collaboration across Council and with community partners to address current and emerging community needs and supporting local actions to promote human rights, accessibility for all, volunteering, community service networks, food security, social cohesion, reconciliation, gender equality, family violence prevention, gambling harm prevention.	1,683 <u>1,905</u> 222
Waste Services	The waste collection service provides weekly domestic garbage and recycling collection, fortnightly green waste collection, and yearly kerb side hard waste collection.	16,105 <u>20,303</u> 4,198

Service performance indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/ Indicator/ measure	Results				Comments
	2019	2020	2021	2022	
Waste Collection Satisfaction	237.11	274.25	266.35	235.70	Collection requests for the 2021-22 reporting period have improved by more than 10% and are related mainly to a new bin delivery and maintenance contract established on 1 July 2021. Council has optimised bin delivery and maintenance through a single contract from 2021-22, improving this service.
Kerbside bin collection requests					

<p>[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000</p>					
<p>Service standard</p> <p>Kerbside collection bins missed</p> <p>[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</p>	10.78	12.06	12.92	12.51	<p>On a like-for-like basis, the trend is stable, given COVID-19 impacts on staff absence and a period of high missed bin complaints during industrial action.</p>
<p>Service cost</p> <p>Cost of kerbside garbage bin collection service</p> <p>[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]</p>	\$92.30	\$92.23	\$101.02	\$114.00	<p>While Moreland benchmarks cost of service collection below the similar Council average, the state-imposed landfill levy increased significantly in the 2021-22 financial year and directly impacted the cost of garbage collection and disposal services.</p>
<p>Service cost</p> <p>Cost of kerbside recyclables collection service</p>	\$62.22	\$59.82	\$68.05	\$70.95	<p>The slight increased cost in service collection of recyclables can be attributed to the increased costs of processing the recyclable material.</p>

<p><i>[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]</i></p>					
<p>Waste diversion</p> <p>Kerbside collection waste diverted from landfill</p> <p><i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i></p>	<p>43.65%</p>	<p>48.48%</p>	<p>49.39%</p>	<p>48.34%</p>	<p>Overall, we have seen a reduction in Kerbside recycling and organics collection likely due to easing of lockdown-related increases experienced in 2020-21. The reduction in diversion streams is not at the expense of waste to landfill - a 230-tonne reduction in garbage was also achieved. The number of properties connected to the council's food and garden organics service has grown to approximately 75%.</p>

Strategic objective 2: Moving and living safely in Moreland

To contribute to the health, safety, and security of everyone living in our diverse community and to increase safe, accessible, physically active and enjoyable ways to get around Moreland, especially via walking, cycling and public transport.

Strategic indicators

The following statement reviews the performance of Council against the council plan including results achieved in relation to the strategic indicators included in the council plan.

Strategic Indicator/measure	Target or desired trend	2021-22 Result	Comments
Expenditure per capita on bike and pedestrian infrastructure <i>(New Indicator)</i>	Maintain baseline <i>(With an aim to increase, subject to budget process)</i>	\$10.45 per head	Council's baseline expenditure per capita on bike and pedestrian infrastructure is \$10 per head of population. An increase of \$10.45 per head has been achieved.
Number of transport related injuries and fatalities <i>(New Indicator)</i>	Decrease:	No recorded fatalities, 23 serious and 307 other injury crashes	Baseline crash history from 2020-21 indicates no recorded fatalities, 23 serious and 307 other injury crashes. To date, VicRoads has not released results for the 2021-22 year.
Proportion of trips made by public transport, bicycle or on foot <i>(New Indicator)</i>	Increase:	No result available	Council has been unable to ascertain this information as the annual household surveys have not been undertaken for the past two years due to the COVID-19 pandemic. The next survey is due to happen in 2022 and that will inform the 2022-23 results.
Number of kilometres of new, separated, dedicated cycling infrastructure / safe places to ride <i>(New Indicator)</i>	Maintain baseline	No result available	At the November 2021 Council meeting Council resolved to defer a number of bicycle projects to the 2022-26 period due to the significant impacts that COVID-19 lockdowns

	(With an aim to increase, subject to budget process)		have had, and the significant resources and time needed to support the Kent Road and other trial bicycle projects including community engagement and review. Any new infrastructure cannot be considered until Council has fully endorsed it. Therefore, in this reporting period, there were no new installations. In future years we will be able to consider projects such as Dawson Street and Northumberland Road as part of this measure.
Number of pedestrian crossings installed per year (New Indicator)	Maintain baseline (With an aim to increase, subject to budget process) 2-3 per year	10 installations	Council's baseline level of pedestrian crossings installed per year is 2 to 3 per year. Through additional federal funding and planned installations Council was able to exceed its target and install 10 pedestrian crossings which were as follows: <ul style="list-style-type: none"> • Threshold treatments = 7 • Zebra crossing = 3

Major initiatives	
The following statement reviews the progress of Council in relation to major initiatives identified in the 2021-22 budget and council plan for the year.	
Major Initiatives	Progress
Review and implementation of the Transport Strategy	Community and stakeholder engagement on the transport strategy review has been impacted by resources being redirected to the bike lane trials in Pascoe Vale. Once Council makes a decision on the trials at its August 2022 meeting, officers will be resourced to prioritise this Transport Strategy refresh.
Implement footpaths and bike paths capital works program	Officers continue to progress the applications with Department of Transport for 40km/h on local streets in Brunswick, Brunswick West, Coburg North and Pascoe Vale however further work is still required on Council's part.

	<p>Council has not sought a speed reduction on so many roads before in one submission and further work is needed to be submitted to the Department to assess our application.</p> <p>Officers have not yet had approval from the Department of Transport on the applications for the final 29 zebra crossings but will continue to pursue this with state government counterparts and implement as soon as approval is received.</p>
<p>Design and construction of new shared paths along the Craigieburn Rail Corridor</p>	<p>The Craigieburn Shared Path Projects were programmed into the forward 10 Year Active Travel Capital Program following community engagement on the program. Design work proceeded for the Stage 3 project, and grant funding secured from the Federal Government towards this stage in 2022-23.</p>
<p>Advocate to improve public transport capacity and equitable access across Moreland</p>	<p>Numerous actions took place in 2021-22 to advocate for improving public transport capacity and equitable access across Moreland, including advocating for personal safety around Jacana Station. The State Government responded to our advocacy with a budget allocation. Our officers will work with the State to design improvements to personal safety around Jacana Station in the upgrade works.</p> <p>We have continued to identify and advocate for the upgrade and duplication of the Upfield Line as a regional priority through the Northern Transport Working Group. We have also continued to advocate for improvement to tram 19 travel times, extension to tram route 58, beyond Bell Street, and accessible tram stops. Council resolved at its April meeting that it supports further investigation into the extension of Trams 19 and 58 and this investigation work is ongoing.</p> <p>Officers have continued to advocate for improved bus services as part of the Northern Transport Working Group. Improved Bus services are part of the Council's adopted advocacy project listing. Officers are finalising plans to advocate for the State Government as part of pre-election initiatives.</p>

Services

The following statement provides information in relation to the services funded in the 2021-22 budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Actual <u>Budget</u> Variance \$000
Engineering Services	This service develops and coordinates the detailed planning, design, tendering and construction of Council’s road and drainage asset capital works programs, and manages the design and reconstruction of Council’s drainage network.	838 <u>926</u> 88
Transport Development	This service provides strategic transport planning and transport engineering to support a liveable city by ensuring that the community has access to a variety of modes to travel around and that consideration is given to what is best for the environment, community and the economy. Specific services include strategic transport planning, transport engineering, road safety and accessibility, transport permits, and transport advocacy.	2,429 <u>2,550</u> 121
Road Construction and Maintenance	This service aims to create a more liveable city by providing a range of services to maintain and improve the safety and integrity of the City’s Road Network. Specific services including; pothole patching, road resheeting and various civil infrastructure maintenance activities	4,305 <u>4,454</u> 149

Service performance indicators					
The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.					
LGPRF under this section	Results				Comments
	2019	2020	2021	2022	
Roads Satisfaction of use Sealed local road requests <i>[Number of sealed local road requests / Kilometres of sealed local roads] x100</i>	100.85	112.88	98.94	98.78	We have seen a minimal shift in our customer requests for sealed roads and continue prioritising the areas of highest need.
Condition Sealed local roads maintained to condition standards <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>	94.66%	94.64%	95.04%	95.36%	This indicator continues to improve incrementally in recent years, reflective of Council's ongoing condition of Moreland's local roads.
Service cost Cost of sealed local road reconstruction <i>[Direct cost of sealed local road reconstruction / Square</i>	\$267.97	\$258.13	\$237.53	\$299.69	There have been industry-wide increases in construction costs due to inflation cost and diversion of resources Interstate. We continue to look for opportunities to reduce costs further. Project complexity varies significantly, and so contributes to variability in cost per square metre.

<i>metres of sealed local roads reconstructed]</i>					
Service Cost Cost of sealed local road resealing <i>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</i>	\$17.17	\$19.21	\$19.58	\$22.10	There have been industry-wide increases in construction costs due to inflation cost and diversion of resources. We continue to look for opportunities to reduce costs further.
Satisfaction Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	57.00	57.00	60.00	57.00	The score in 2021-22 is a reduction on previous year and a return to 2018-19 and 2019-20 levels.

Strategic objective 3: A healthy and caring Moreland

To support Moreland to become a more inclusive, connected, healthy and caring community through providing equitable access to community facilities and services, facilitating local partnerships and programs, mitigating the effects of climate change and supporting the community to adapt and build climate resilience.

Strategic indicators

The following statement reviews the performance of Council against the council plan including results achieved in relation to the strategic indicators included in the council plan.

Strategic Indicator/measure	Target or desired trend	2021-22 Result	Comments
Number of visits to aquatic facilities per head of municipal population (Know your Council). <i>Noting construction periods and irregular opening hours may impact on number of visits.</i>	Increase: 2.31 visits	3.55 visits	Ongoing impacts of the COVID-19 pandemic saw multiple closures and continued capacity restrictions for the year's first two quarters. Once restrictions had been lifted Council had an improved summer season at all facilities and has seen an increase in participation since the last financial year.
Active library borrowers in municipality (Know Your Council).	Increase: 12.01%	10.89%	This year was again disrupted by lockdowns and restrictions on entry for our libraries when they were open. Following full re-opening of the libraries in March 2022, community confidence to visit libraries is slowly increasing.
Participation in the MCH service (Know your Council).	Increase: 69.79%	71.95%	Engagement has slightly increased this year.

Participation in community playgroups kindergarten and childhood immunisation programs. <i>(New Indicator)</i>	Increase: Kindergarten: 85.7%	Kindergarten: 83.89%	Sourced from 2021 Moreland (C) ECE Profile provided by Victoria Education and Training the participation rate was 83.89%, a decrease on the previous year. We note that Kindergarten participation rates counts Moreland residents who attend Moreland-based Kindergarten. Data reported here is therefore likely to underrepresent the total percentage of children in Moreland attending Kindergarten.
	Childhood Immunisation programs: 2,846	Childhood Immunisation programs: 3,738	Total number of childhood immunised in active programs in the 2021/22 were 3,738 under 5s which is a 27% increase on the previous year of 2,846. The programs continue to be impacted by the ongoing effects of the pandemic.
Increase Moreland Council's active partnerships with First Nations Business and community organisations <i>(New Indicator)</i>	Increase:	65% increase in procurement partnerships	<p>A newly introduced indicator to measure we have seen a 65% change in the increase in our active procurement partnerships with First Nations Business supplying to Council from the previous year and over the past 12 months, from \$124,180 to \$204,530.</p> <p>Council has developed partnerships with the Yoorook Justice Commission and the First Peoples' Assembly of Victoria, through organising staff and community information sessions about the truth and treaty process.</p> <p>The Renaming Moreland project and our commitment to monthly consultations with Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation have further strengthened our relationships with the Wurundjeri Woi-wurrung Traditional Owners.</p> <p>The establishment of the First Nations Advisory Committee Council has provided an opportunity to develop stronger relationships with organisations the advisory members</p>

			either work for or associate with, including the Yarn Strong Sista and Moondani Balluk Academic Unit at Victoria University. This data will now form our baseline figure.
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Major initiatives	
The following statement reviews the progress of Council in relation to major initiatives identified in the 2021-22 budget and council plan for the year.	
Major Initiatives	Progress
Glenroy Community Hub (equitable access to community facilities and health services)	Council Customer Service, Maternal and Child Health and Library are now successfully operating from the Hub, as are early childhood learning centres. Glenroy Community Hub was officially launched and open to public in May 2022.
Pursue the development of a health and community services hub (health precinct within the Coburg activity centre)	<p>The statutory process for consulting with the community about the proposal to sell land on Bell Street to create a health and community services precinct was completed in September 2021. Alongside the formal public notice, many other engagement activities, including mailouts, surveys, social media posts, online forums, newsletter articles, and direct contact with key stakeholders. There were 432 submissions made through the process, the most feedback received for the need for local health and community services with a high degree of support for the proposal (73%).</p> <p>Following negotiations with Coburg Health Hub, who will deliver the health precinct in Coburg, all key terms were agreed upon, allowing the Contract of Sale to be prepared. These included measures to ensure a high proportion of community and not-for-profit providers, support for improvements to the bluestone cottage complex, and timescales for delivery of the health precinct.</p>

<p>Develop and implement a Climate Resilience Strategy (including climate adaptation) and review and strengthen the Urban Heat Island Effect Action Plan in alignment with Council's review of key environment and climate strategies</p>	<p>The draft Climate Risk Strategy was endorsed at the 13 April Council Meeting for community and stakeholder consultation. Consultation ran through to June 2022, with activities including Conversations Moreland surveys, online promotion, and workshops with advisory committee members.</p>
<p>Fawkner Leisure Centre Upgrade</p>	<p>Throughout 2021-22 significant engagement with the community and work on the scope of the Fawkner Leisure Centre redevelopment was completed and approved by Council, and the Expression of Interest has been issued. The project is on track and the 2021-22 portion achieved. The EOI process is expected to complete in 2022 and the project to be delivered over 2022-23 and 2023-24.</p>
<p>Fleming Park Masterplan implementation</p>	<p>The project is in construction, having experienced some delays and is expected to complete in 2022-23 as scheduled, despite the delays.</p>
<p>Advocate to support delivery of the Ballerdt Mooroop Community Hub</p>	<p>Stakeholder input was key in defining future options for the Ballerdt Mooroop site. The site leaseholder, the Wurundjeri Woi-wurrung Corporation, has also approved a plan for landscaping works to make the site accessible to the public.</p>
<p>Delivery Early Years Infrastructure Plan</p>	<p>Actions undertaken in the delivery of an Early Years Infrastructure Plan included negotiating the Building Block Partnership MOU, a project schedule and a funding package with State Government. A partnership agreement and MOU has been agreed upon in principle and awaiting Ministerial approval.</p> <p>Additionally, the planning and delivery of the Year 1 Early Years Infrastructure Projects saw the adoption of the Early Years Infrastructure Plan. Project planning and delivery for initial projects, including the Park St Children's Centre expansion and feasibility studies completed to expand the Doris Blackburn and Oak Park kindergartens. Detailed design and construction will occur once Planning advice is finalised. The State</p>

	<p>Government have provided a grant of \$150k to Council to support project management and other aspects of the delivery of the program of works.</p>
<p>Implement the Children, Young People and Families Plan</p>	<p>The implementation of the Children, Young People and Families Plan saw such key highlights as establishing a working group comprising four local primary schools to develop a Children's Reference Group. A collaboration with Victoria University to provide "pop-up" playscapes, building on the pilot success at Coburg Courtyard throughout April to May 2022.</p> <p>A co-designed youth-led Youth Mental Health Summit was held in September 2021. Also, a Climate Summit event was held in March 2022, involving 150 students from Coburg North Primary School and the activation of the youth spaces at Glenroy Community Hub, including the first "teen takeover event" held in June 2022.</p> <p>Our Youth Assertive Outreach (YHOP) program commenced in July 2021 and exceeded its annual target of providing support to 50 young people. The key issues confronting the program participants were mental health concerns were; social isolation, family violence, risk of homelessness, and disengaged from school and learning.</p>
<p>Implement the Disability Access and Inclusion Plan and audits</p>	<p>Council endorsed the Disability Access and Inclusion Plan (DAIP) in May 2022. It was important to ensure the framework for this work was endorsed before an implementation plan was finalised. During the DAIP planning, partner organisations were identified and will be further engaged to support the DAIP implementation plan.</p>
<p>Implement the Social Cohesion Plan</p>	<p>The Social Cohesion Implementation Plan and examples of the implementation were launching an interfaith network, which is now meeting bi-monthly. Many other important initiatives have been implemented in the first year of the Social Cohesion implementation plan.</p>

	A partnership with Melbourne University on a project called, Standing Together Against Racism in Sports (STARS), involving sporting clubs in Moreland, was developed. Officers also worked actively with other local Councils in the 'Back Your Neighbour Campaign' and Mayoral Taskforce to advocate for human rights and asylum seekers' social inclusion. The implementation plan continues to evolve, depending on community needs and aspirations.
Continue to invest in services for older people to ensure access to services that meet their needs	A program created to assist older people in accessing outdoor help and transport services was met with great success; over 187 older people within the community were able to access and use the program. While addressing the need to invest and service the older people within our community and to meet their needs, a navigation pilot project was scoped out and researched. A service model has been completed and is ready to be implemented next year.

Services		
The following statement provides information in relation to the services funded in the 2021-22 budget and the persons or sections of the community who are provided the service.		
Service	Description	Net Cost Actual Budget Variance \$000
Aquatic and Community Facilities	This service provides for the management, operations and service delivery of Moreland's six Aquatic and Leisure Centres through an external contracted service provider; including direction and oversight of the Active Moreland program and service development; compliance auditing across a range of functions to deliver the objectives and outcomes required of the contract; capital maintenance and	4,084 <u>2,487</u> (1,597)

	<p>infrastructure improvement planning and project supervision; and, policy development and review.</p> <p>This service also provides accessible well-utilised Council-managed community venues for hire facilities that meet community needs, through the management of the 20 venues including small halls, senior citizen centres and external meeting rooms.</p>	
Assessment Services	This service provides Home Support Assessments for the older people, people with a disability or illness and their carers, they provide referrals to and information about other related services, and assistance with care coordination. Clients are then either linked to support services as part of the Commonwealth Home Support Program or the Home and Community Care Program for Younger People.	494 <u>317</u> (177)
Children's Services	This service provides years early advocacy and planning, infrastructure management, professional training, network facilitation, resourcing and support to childcare, kindergarten and playgroup providers. This unit also provides services and programs for families, including; Supported Playgroups, Family Day Care, Primary School Holiday Programs, Kindergarten Central Enrolment and Child Care Central Registration to access Moreland programs, inclusion support to kindergartens through the Preschool Field Officer Program, and information on early years services.	1,344 <u>1,431</u> 87
Environmental Health	This service works to prevent food-borne illness by ensuring the supply of safe and suitable food through inspecting food premises, manage infectious disease outbreaks, ensure prescribed accommodation is provided at required standards, nuisance complaint investigation and resolution, proactively manage tobacco control activities, manage residential noise complaints, provide support to the Municipal Emergency Management Plan and provide public health-related information to the community.	196 <u>111</u> (85)
Home Care	This service aims to assist eligible residents to remain living at home independently and in a safe and secure environment. Specific services include home maintenance and modifications, general home care and support, respite care, assistance with shopping and other activities and personal support.	2,563 <u>2,453</u> (110)
People and Safety	This service provides advice and support to the organisation regarding: the attraction, recruitment and selection for its employees; payroll; benefits and remuneration; performance management; employee and industrial relations;	3,956 <u>2,880</u> (1,076)

	<p>development and implementation of HR policies, systems and processes including workforce planning; gender equity action planning; learning and development; and oversight of the health and safety processes including management of WorkCover claims and the return to work of sick and injured employees. In addition, there is a focus on the provision of health and well-being activities, induction and workplace training which supports a proactive approach to workplace safety.</p>	
Maternal Child Health and Immunisation	<p>The Maternal and Child Health (and Immunisations) service supports the optimal health and development of young children and families in their parenting role. Specific activities include: parenting support and education; breastfeeding support, sleep and settling, health promotion; immunisations for children, youth and adults; monitoring of growth and development in children; and, early identification and attention to child and family health issues. Our Immunisation service provides a schedule of vaccines offered free under the National Immunisation Program and Victorian immunisation programs for children, adolescents and adults at scheduled ages.</p>	<p>3,274 <u>3,112</u> (102)</p>
Recreation Services	<p>This service aims to improve sport and physical activity participation for people of all ages gender, background and ability by promoting the use of recreation facilities and enhancing the capacity of local recreation, sporting clubs and community organisations to deliver services.</p>	<p>1,363 <u>1,267</u> (96)</p>
Social Support Services	<p>This service delivers a number of specific social support programs, including Community Transport, Food Services, Social Support Connection Options (which provides activities, outings for socially isolated eligible residents), and the provision of information and support to older community residents and senior citizens groups. Specific COVID funding has been provided to provide additional Meals, to eligible community members to their homes and continues for the 2021/22 financial year. Social Support services are starting to return to pre COVID activities.</p>	<p>1,321 <u>1,850</u> 529</p>
Youth Services	<p>This service aims to improve the lives of young people through the provision of safe, supportive and inclusive programs and spaces that promote youth participation and wellbeing. Specific service activities include service planning and delivery; facility management and working in partnership with young people and the community to engage and empower young people in Moreland.</p>	<p>1,228 <u>1,339</u> 111</p>

Service performance indicators					
The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.					
Service/ Indicator/ measure	Results				Comments
	2019	2020	2021	2022	
Aquatic Facilities Service standard Health inspections of aquatic facilities <i>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</i>	0.83	0.83	0.00	1.00	Council's Environmental Health Officers conducted inspections of 100% of council owned aquatic facilities within the reporting period.
Utilisation Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	6.18	4.49	2.31	3.55	Ongoing impacts of the COVID-19 pandemic saw multiple closures and continued capacity restrictions for the year's first two quarters. Once restrictions had been lifted Council had an improved summer season at all facilities and has seen an increase in participation since the last financial year.
Service cost Cost of aquatic facilities <i>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</i>	New in 2020	\$2.57	\$10.60	\$7.04	While Council dealt with restricted capacity and multiple closures for the first two quarters of the year, increased participation reduced overall net costs.

Food Safety Timeliness Time taken to action food complaints <i>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</i>	2.94	2.58	2.91	2.91	The average time taken to respond to food related complaints has remained stable at 2.91 days. This maintains Council's average response rate below 3 calendar days since 2018.
Service standard Food safety assessments <i>[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100</i>	89.64%	90.03%	40.60%	55.63%	<p>Throughout the ongoing disruptions of the COVID-19 pandemic in 2021 Council continued to maintain a conservative approach to conducting full food safety assessments taking into consideration risk to officers, businesses and the community.</p> <p>Council also undertook rapid inspections across food businesses to gauge compliance with food safety standards throughout the year bringing the overall percentage of businesses receiving some form of inspection to over 90%. The percentage of premises receiving a full on-site food safety assessment, excludes the rapid assessments resulting in a reported result that is much reduced from pre-pandemic years.</p>
Service cost Cost of food safety service <i>[Direct cost of the food safety service / Number of food premises registered or</i>	\$561.44	\$567.75	\$639.60	\$551.37	The cost service has reduced as a result of temporary vacancies.

notified in accordance with the Food Act 1984]					
Health and safety Critical and major non-compliance outcome notifications <i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>	100.00%	100.00%	95.05%	100.00%	All non-compliances identified through assessments and inspections of food premises have been followed up to ensure compliance with relevant standards has been achieved.
Maternal and Child Health (MCH) Service standard Infant enrolments in the MCH service <i>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</i>	101.41%	101.07%	100.83%	100.73%	Enrolments continue to be high which demonstrates a high level of awareness and engagement with the MCH service. This result is consistently greater than 100 per cent due to the number of babies where Council does not receive a birth notice, yet the baby is enrolled in the service following notification they have relocated to Moreland.
Service cost Cost of the MCH service	\$73.87	\$73.87	\$74.35	\$86.34	Costs have increased with additional cost to adapt to delivering in a safe COVID-19 environment and salary increases. We have also implemented another day of

[Cost of the MCH service / Hours worked by MCH nurses]					breastfeeding support, Saturday appointment sessions and seen growth in Sleep and Settling program roll out.
Participation Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	71.41%	72.27%	69.79%	71.95%	Engagement has slightly increased this year.
Participation Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	77.78%	71.43%	68.86%	71.52%	A slight increase this year. Engagement in MCH demonstrates the value of the service to families.
Satisfaction Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	New in 2020	87.02%	88.39%	88.69%	All families were offered an appointment for the 4-week Key Age and Stage visit but COVID-19 impacted some families who chose not to take up the service.

Strategic objective 4: Vibrant spaces and places in Moreland

To create welcoming, unique spaces and places across Moreland that attract and connect everyone, improving access to community facilities and affordable housing and encouraging vibrant artistic, social and economic activity.

Strategic indicators

The following statement reviews the performance of Council against the council plan including results achieved in relation to the strategic indicators included in the council plan.

Strategic Indicator/measure	Target or desired trend	2021-22 Result	Comments
Number of businesses in the municipality <i>(New Indicator)</i>	Increase	20,813 businesses	The latest available data to measure the indicator was taken from quarterly GST report data in March 2022 was 20,813 businesses. As this is a new indicator the 2021-22 result will be our baseline figure to measure against in coming years.
Proportion of residents employed in the municipality <i>(New Indicator)</i>	Increase	18% population employed	This is the figure from the 2016 Census, as census data is by far the most reliable source for this statistic as it asks residents of a given area where their usual place (address) of work is. Data from the 2021 Census on the size of the local (resident) labour force is yet to be released, but when released, will give an indication of whether jobs growth is keeping pace with local labour force growth.
Number of affordable housing projects delivered <i>(New Indicator)</i>	Increase	1 project delivered containing 32 affordable dwellings	One development containing 32 affordable housing dwellings was completed in 2021-22. Eight planning permits containing 373 affordable housing dwellings were issued for 2021-22 for future delivery.

<p>Participation in arts /cultural events (New Indicator)</p>	<p>Increase</p>	<p>24,918 participation rates in arts and cultural events</p>	<p>Attendance at Counihan Gallery was 4418, and our festivals and other arts events saw a participation rate of 20,500, which is a total of: 24,918, this number will represent our baseline data as this is a new indicator. The COVID-19 pandemic and the influenza outbreak continue to seriously impact community participation in arts and cultural events and attendance at the gallery.</p>
<p>Increase number of jobs within the municipality (New Indicator)</p>	<p>Increase</p>	<p>46,732 jobs in municipality</p>	<p>This is a newly formed indicator to track and measure the number of jobs in the municipality. The most available, accurate and up-to-date measure is taken from 2020-21 and was sourced from ID consulting and National Institute of Economic and Industry Research (NIEIR). The data estimates persons employed in the City of Moreland, regardless of where they live and in any industry sector (full-time and part-time), is 46,732. Data from (NIEIR) also shows that the number of jobs in Moreland increased by 1,649 (or 3.7%) between 2015-16 and 2020-21.</p> <p><i>Note: Estimated total employment by industry should not be considered as a "Full-Time Equivalent" measure as different industries will have different rates of part-time and full-time employees.</i></p>

Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2021-22 budget and council plan for the year.

Major Initiatives	Progress
Revitalise the Coburg Activity Centre (start landing and communicating)	<p>Actions that took place throughout the year in reaching the long-term objective of revitalising the Coburg Activity Centre were to carry out an engagement program to seek feedback on central Coburg's future and development. Also, to adopt a set of social, economic, cultural and environmental objectives to drive the future revitalisation of the Coburg Activity Centre, incorporating community aspirations.</p> <p>Work in 2021-22 has focussed on research and analysis of challenges and opportunities to guide the future revitalisation of central Coburg. The year has concentrated on understanding the local context, challenges and opportunities that shape what will be possible in central Coburg ahead of engaging with the community. A deeper dive into previous reports, engagement results, maps, advice, data, and other information was completed to guide discussions on central Coburg's future. This due diligence will provide a platform for engagement with the community in 2022-23.</p>
Deliver Saxon St Community Hub - Brunswick (continue to explore partnerships to support growth and development of creative arts on the site and nearby)	<p>Actions undertaken during the year included community and stakeholder engagement on design elements for the Saxon St Cultural and Community Hub, particularly open space. This saw a community engagement program involving key stakeholders, current users of the site and the broader community. Feedback from community engagement fed into the design process; it has particularly influenced the open space design and the</p>

	<p>ongoing approach to how the site is curated and managed. This feedback was reflected in an updated concept released in late 2021.</p> <p>Also, a procurement process to place to establish a community manager to develop and support the vibrant community and program of the Saxon Street Community Hub. Following a rigorous and competitive request for proposal process, a preferred bidder for the Precinct Manager role was considered and endorsed by Council at its November 2021 meeting and contract negotiations were initiated in December 2021. Further progress was made to finalise the legal documents governing the management of 33 Saxon Street, including the first draft of a User and Tenancy Framework and key performance indicators.</p>
<p>Review and implement the Affordable Housing Action Plan including the development of affordable housing on council land</p>	<p>In reviewing the implementation of the Affordable Housing Action Plan in 2021-22, necessary actions took place, which involved continuing to support Moreland Affordable Housing Ltd. This saw the transfer of Wilkinson Street land to Moreland Affordable Housing completed and advice provided on the proposed development. Officers also finalised the Affordable Housing Action Plan, which will be reviewed by relevant Council business units ahead of community engagement and finalisation in 2022-23.</p> <p>Council officers also submitted the Victorian Parliamentary Inquiry into the planning and heritage protections within the Victorian Planning Framework. The submission encouraged the committee to pursue mandatory affordable housing requirements in the form of a suite of planning scheme tools that could operate similarly to the existing development contribution and open space levy systems. Additionally, affordable housing was included as part of explorations into opportunities and challenges for central Coburg revitalisation. Further research into partnerships, delivery models, and funding will form part of the next stages of this long-term project.</p>
<p>Deliver Zero Carbon in the Planning Scheme (formally ESD version 2)</p>	<p>Council officers have been working towards developing a suite of zero carbon-focused planning policy reforms. This has included investigating</p>

	<p>renewable energy systems, green infrastructure for cooler roofs, electric vehicle (EV) infrastructure, and waste stream management.</p> <p>This work now has 31 Council members of the Council Alliance for a Sustainable Built Environment (CASBE) seeking to collaborate. The project is divided into two stages. Stage 1 of the project has now been completed and saw the preparation of an evidence base to support new ESD standards. Stage 2 involves a joint Planning Scheme Amendment to enable elevated environmental sustainability targets in the planning scheme. At its May 2022 meeting, Council resolved to move to Stage 2 of the project. An advocacy and awareness-raising campaign prior to exhibition of the amendment is also proposed to generate interest and stakeholder support.</p>
<p>Review and prepare an implementation plan for the Moreland Planning Scheme</p>	<p>The review and prepare an implementation plan for the Moreland Planning Scheme Council undertook key actions to formulate a plan for implementing the review recommendations. A review of Neighbourhood Character provisions involved background research, including reviewing open rear yard character, the use of the Good Design Sheets and the impact of garden area requirements on development outcomes.</p> <p>Council resolved at its February 2022 meeting to permanently adopt the Design Excellence Scorecard as a voluntary tool that sets clear expectations for design excellence in Moreland. In adopting the scorecard permanently, Council removed the incentive of delegated officer decision-making for those development proposals that chose to voluntarily seek to go beyond the acceptable outcome of the Moreland Planning Scheme to achieve the Design Excellence Scorecard criteria. Also, a review of the results of the Design Excellence Scorecard's trial was conducted and determined the future use or otherwise of the scorecard tool.</p>
<p>Implement major activity centre capital works improvements in Coburg, Brunswick and Glenroy and neighbourhood activity centre capital works improvements as per the Shopping Strip Renewal Program</p>	<p>This major initiative saw numerous actions take place throughout the year. A completed concept design for Stewart Street Streetscape improvements was finalised ahead of the community consultation held in February 2022.</p>

	<p>The construction of the Melville/Moreland Shopping Strip Streetscape Renewal Program, following the award of the contract, construction of the streetscape upgrades commenced in March 2022.</p> <p>Also, a final concept plan was developed for the planned improvements to Wheatsheaf Road following engagement with local businesses and stakeholders. This feedback determined that the concept involves changes to land owned by the Department of Transport. Officers have been meeting with key stakeholders from this State Government Department to agree on whether they approve the concept. This will allow detailed design and tendering to be completed in 2022-23.</p> <p>Additionally, Officer's commencement a concept design for Louisa Street Streetscape improvements and the completion of design concepts for the West Street Shopping Strip Streetscape renewal program. We will continue to integrate and implement business development programs into the Shopping Strip Renewal Program (SSRP) with Council's Urban Design Unit.</p>
<p>Activate major activity centres with intensive, holistic, rapid turnaround economic programs that increase social and economic activity and enhance local identity</p>	<p>Various actions took place during the year to activate our major activity centres to enhance local identity and drive economic activity. We collaborated with local traders, residents, agencies and creatives to develop and implement activation programs for major activity centres in; Brunswick, Glenroy and Coburg.</p> <p>In Brunswick, the rollout of the events program at the open space at 260 Sydney Road continued with regular well-attended events and activities, including live music, dance, talks and crafts throughout 2021-22. We also consulted with the community on how our planning scheme can better deliver more employment in the Brunswick Activity Centre. This Project looks at ways that the planning scheme can support growth in businesses and employment in the Brunswick Activity Centre so that the community's aspirations for local jobs, services, entertainment and shopping can be met in the future.</p>

	<p>Glenroy saw further shopfront improvements in the Wheatsheaf Road precinct, aligning with outdoor activation projects, including a new mural in the laneway in Wheatsheaf Road. Officers also worked with and supported the Level Crossing Removal Project to support local businesses during the intense construction phase. Pop-up food event involving a number of local cafes and retailers and a 'shop local campaign.</p> <p>Several activities were delivered as part of the Central Coburg Activation Program, including well-attended events around music, dance and visual arts, in partnership between Council, the Central Coburg Business Association and Schoolhouse Studios. A partnership with Coburg Primary School to deliver an Intergenerational Project, following on from the award-winning Places and Faces Project, delivered a 6-week program of art and music sessions with a group of primary school students and senior members of our community. This culminated in an art display and live music performance in Victoria Mall in June 2022.</p>
<p>In consultation with the community, develop and implement a new Public Realm Amenity Service Plan to keep our spaces and places clean, safe and inviting.</p>	<p>Service delivery improvements were made and progressed by the teams responsible for delivering these services. Further work will continue into next year on reviewing and improving service levels and service delivery plans for these services, which will feed into the public realm amenity strategy when this is completed in a later year.</p>
<p>Adopt principles for design and location of fenced and unfenced dog off-leash areas and then identify and prioritise locations for new facilities and changes to off-leash areas as part of the open space strategy</p>	<p>Throughout the year officers commenced background analysis of appropriate locations to inform community engagement and subsequent selection of locations for two new dog parks in the north of the municipality, one in Glenroy/Oak Park and one in Fawkner.</p>
<p>Develop and implement integrated arts and culture strategy</p>	<p>While the development and implementation of a new integrated arts and culture strategy was delayed due to resourcing changes some key achievements for the year included. The digital mentoring and support programs delivered by Moreland library service, including 'Be Connected' and 'Savvy Seniors' programs. Additionally, Moreland's Arts Grants program delivered \$206,938 to 29 recipients, including 13 individual artists and 16 arts organisations.</p>

<p>Deliver a large-scale Glenroy Community Festival annually</p>	<p>Glenroy Community Festival took place on 15 May 2022 including the official opening of the Glenroy Community Hub and Hub Open Day. There was an attendance of over 4200 on the day.</p>
<p>Enable and support the continued emergence of the Brunswick Design District as a State designated creative precinct</p>	<p>Strategic planning exercises between the partners took place throughout the year. A revised governance structure with key stakeholders was implemented and the Strategic 'Plan on a Page' was finalised.</p>
<p>Develop and implement a Community Infrastructure Plan to support an integrated approach to the planning and investment of community facilities to meet community needs</p>	<p>The draft Community Infrastructure Plan was finalised for community consultation. Following community consultation in May 2022, Council adopted the final Community Infrastructure Plan at its meeting on 23 June 2022.</p>
<p>Create a Visitation and Experience Plan</p>	<p>In developing a Visitation and Experience plan throughout 2021-22, officers prepared a Visitor Attraction Action Plan to re-ignite the local economy by attracting more visitors to Moreland and encouraging spending. The plan's development saw much stakeholder engagement, including meetings and workshops with local businesses and local history groups and a survey of local businesses was carried out. The Attraction Action Plan was adopted by Council at its May 2022 meeting and will be implemented across the next two financial years.</p> <p>Additionally, two key visitor attraction activities were implemented successfully during the year. Pop-up entertainment and culturally themed musical activations at local shopping areas and precincts (Fawkner, Glenroy and Hadfield) will occur later in 2022 during the warmer months. The 'Courtyard Jams' was delivered at the new Coburg Courtyard on 2 April 2022, featuring local musicians and children's play activities which 400 people attended.</p>

Services		
The following statement provides information in relation to the services funded in the 2021-22 budget and the persons or sections of the community who are provided the service.		
Service	Description	Net Cost Actual Budget Variance \$000
Amenity and Compliance	This service aims to improve the safety, amenity and access within the municipality. Specific services include: parking and road safety enforcement, local laws, animal management, business support, prosecutions and school crossings service.	(4,532) <u>(4,088)</u> 444
Arts and Culture	This unit is responsible for enhancing opportunities for artistic and cultural experiences for the Moreland community and growing the capacity of Moreland's creative sector and local artists. Moreland has developed a strong reputation for the arts and our creative community is well-established and plays a significant role in contributing to the identity, community well-being and economic success of Moreland.	1,514 <u>2,052</u> 538
Asset Management	This service aims to provide sound stewardship of Council's \$1 billion asset base, undertaken through the development and implementation of Asset Management policies, strategies and plans and the provision of high-quality Asset Management data to support informed decision making.	857 <u>848</u> 9
Building Maintenance	This service maintains Council buildings to appropriate Standards and Regulations.	3,674 <u>3,468</u> (206)
Building Projects	This service delivers Council's Capital Works Program for buildings and structures and provides construction advisory services across the organisation and to its stakeholders.	668 <u>828</u> 160

Building Services	This service aims to provide a safe and habitable for all stakeholders by meeting Council's statutory obligations under the Building Act 1993 and subordinate legislation.	656 <u>766</u> 110
City Strategy and Economy	This service is responsible for leading Council's response to population growth and land use and development trends to create sustainable neighbourhoods. The branch does this by keeping the Moreland Planning Scheme current and responsive to change; implementing actions aiming to increase the supply of social and affordable housing; leading an integrated approach to the planning of community infrastructure; and leading a research program, which includes population forecasting and supporting the organisation to use evidence in the delivery of services. This service facilitates industry innovation, investment and job creation, to enhance the reputation of Moreland as a progressive and prosperous municipality.	3,391 <u>3,502</u> 111
Property, Place and Design	This service delivers a wide array of projects, partnerships and internal services that define, strengthen, protect and celebrate Moreland's unique sense of place. The branch's primary functions are buying, selling and leasing Council's substantial portfolio of land and buildings, delivering place activation programs in our activity centres, conceptualising and delivering major urban revitalisation projects on Council's land, and designing and delivering upgrades to streetscapes, civic spaces and shopping strips.	1,295 <u>1,793</u> 498
Library Services and Resources	This service provides library lending services, literacy, digital and community programs and extension services, information services, internet access and facilities.	4,538 <u>4,670</u> 132
Street Cleansing	This service aims to maintain and enhance the quality of life for people who live and work in, and travel through Moreland, by improving the cleanliness and presentation of public spaces. This includes graffiti removal, pit and drain cleaning, street sweeping, street and park litter bin collection and removal of illegal dumped rubbish.	4,485 <u>4,601</u> 116
Urban Planning and Planning Enforcement	These units manage administration and enforcement of the Moreland Planning Scheme and planning permits. The Urban Planning Unit assesses and determines planning permit applications and other related matters as well as representing Council at hearing before the Victorian Civil and Administrative Tribunal. The Unit manages applications for use, development and subdivision of land and provides fast-track services for simple matters and a commercial priority service to assist new	(8,569) <u>(6,657)</u> 1,912

	<p>and expanding businesses. The Unit also provides an important customer service and property enquiry service to assist land transactions and investment decisions.</p> <p>The Planning Enforcement team oversees compliance with the Moreland Planning Scheme and planning permits. They do this through responding to complaints as well as proactively monitoring compliance with a select number of planning permits each year as well as monitoring permits with legal agreements and land contamination considerations.</p>	
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Service performance indicators					
The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.					
Service/ Indicator/ measure	Results				Comments
	2019	2020	2021	2022	
Animal Management Timeliness Time taken to action animal management requests <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>	6.79	8.66	4.02	3.72	Council responded to 1749 animal related requests in 2021-22. Council is committed to delivering a high-quality, risk-based animal management service and this service remains highly responsive. The time taken to action requests has decreased from the previous years' 4.02 days and this demonstrates Council's commitment to improving animal management service efficiency.
Service standard Animals reclaimed	63.37%	12.75%	20.76%	23.09%	Of the 862 animals collected in 2021-22, 23% were reclaimed which is up from the 20.76% for the previous year. This increase is reflective of the focus Council Officers have placed on the importance of

<i>[Number of animals reclaimed / Number of animals collected] x100</i>					animal registration. All avenues are explored to reunite animals with their owner however this relies on animals being registered.
Animals rehomed <i>[Number of animals rehomed / Number of animals collected] x100</i>	New in 2020	57.60%	68.59%	61.37%	All avenues are explored to reunite animals with their owner prior to offering them up for adoption to new owners. Of the 862 animals collected in 2021-22, 61.3% were rehomed to a new owner, down from 68.59% for the previous year. There was a decrease in the number of adoption hours and programs run at the Epping Animal Welfare Facility due to COVID-19 restrictions and other environmental factors.
Service cost Cost of animal management service per population <i>[Direct cost of the animal management service / Population]</i>	New in 2020	\$5.10	\$5.65	\$6.46	The cost of the service has increased due to increased after hours patrols and the addition of an Animal Collections Officer to the animal management team. The additional resource and increased patrols are in response to an increase in pet ownership.
Health and safety Animal management prosecutions <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	New in 2020	100.00%	100.00%	100.00%	All matters taken to court were successfully prosecuted.
Libraries Utilisation Physical library collection usage	4.17	4.16	2.83	3.12	Libraries continued to be impacted by closures and restrictions. Full operating hours resumed in March 2022, increasing access to collections, which is reflects a higher collection use this year when compared to last year.

[Number of physical library collection item loans / Number of physical library collection items]					
Resource standard Recently purchased library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	74.64%	73.61%	71.51%	68.29%	The result achieved has remained consistent.
Participation Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	13.85%	13.65%	12.01%	10.89%	This year was again disrupted by lockdowns and restrictions on entry for our libraries when they were open. Following full re-opening of the libraries in March 2022, community confidence to visit libraries is slowly increasing.
Service cost Cost of library service per population [Direct cost of the library service / Population]	New in 2020	\$26.92	\$24.89	\$29.31	The result for this measure has increased due to vacancies that were filled during the financial year and staff backfill costs due to increased absenteeism caused by COVID-19 isolation requirements.
Statutory Planning Timeliness Time taken to decide planning applications	116.00	100.00	94.00	112.50	Temporary vacancies have impacted timeframes. In general Moreland receives a higher proportion of medium and high-density development applications in comparison to other metropolitan and inner-city councils. These more complex applications generally result in more requests for further information,

<p>[The median number of days between receipt of a planning application and a decision on the application]</p>					<p>increased public notification and consultation meetings. All of these increase the overall timeframes.</p>
<p>Service standard Planning applications decided within required time frames</p> <p>[Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100</p>	60.09%	59.32%	65.29%	58.10%	<p>Temporary vacancies have impacted timeframes, the figure generally reflects the complexity of planning applications that we receive and remains generally in alignment with inner and middle metropolitan councils.</p>
<p>Service cost Cost of statutory planning service</p> <p>[Direct cost of the statutory planning service / Number of planning applications received]</p>	\$3,365.93	\$2,816.58	\$2,292.96	\$2,423.15	<p>Moreland benchmarks cost of service below the similar council average and the costs of service has remained steady.</p>
<p>Decision making Council planning decisions upheld at VCAT</p> <p>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application /</p>	47.14%	67.57%	75.00%	56.67%	<p>In 2021-22 the number of appeals to VCAT was almost double that of 2020-21, with 57% of decisions not set aside. A number of these appeals related to complex and controversial applications. In the majority of cases, negotiation at VCAT led to improved outcomes even when Council's decision was set aside.</p>

Number of VCAT decisions in relation to planning applications] x100					
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Strategic objective 5: An empowered and collaborative Moreland

Build community trust through encouraging participation, evidence-based decision making, stewardship of resources and being accessible and responsive.

Strategic indicators

The following statement reviews the performance of Council against the council plan including results achieved in relation to the strategic indicators included in the council plan.

Strategic Indicator/measure	Target or desired trend	2021-22 Result	Comments
<p>Community Satisfaction Survey - Overall satisfaction, aim to increase to meet or exceed metropolitan average <i>Victorian Local Government Community Satisfaction Survey Results (published annually on Council's website)</i> (New Indicator)</p>	<p>Increase metropolitan average: 64/100</p>	<p>58/100</p>	<p>According to the Moreland City Council Community Satisfaction Survey 2022 we scored 58 out of 100 for community satisfaction with our overall performance. This result is a 6-point decrease in comparison to the previous year and is lower than the Metropolitan council average of 65 out of 100. Over the long-term scores for this indicator have fluctuated considerably.</p>
<p>Community Satisfaction Survey - Customer Service, aim to increase to meet or exceed metropolitan average <i>Victorian Local Government Community Satisfaction Survey Results (published annually on Council's website)</i> (New Indicator)</p>	<p>Increase metropolitan average: 71/100</p>	<p>68/100 (2021-22)</p>	<p>According to the Moreland City Council Community Satisfaction Survey 2022 we scored 68 out of 100 for community satisfaction with our performance on customer service. This result is not significantly different to the previous year but is lower than the Metropolitan council average of 72 out of 100. Our customer satisfaction performance has been relatively consistent over the past 10 years and this year's score is in line with Moreland's 10-year average score (68). Customer service is an area of ongoing work for Council.</p>

Community Satisfaction Survey - Consultation and Engagement, aim to increase to meet or exceed metropolitan average Victorian Local Government Community Satisfaction Survey Results (published annually on Council's website) (New Indicator)	Increase metropolitan average: 59/100	54/100	According to the Moreland City Council Community Satisfaction Survey 2022 we scored 54 out of 100 for community satisfaction with our performance on community consultation and engagement. This result is a 5-point decrease in comparison to the previous year and is lower than the Metropolitan council average of 58 out of 100. Over the long-term scores for this indicator have fluctuated considerably.
Community Satisfaction Survey - Informing the Community, aim to increase to meet or exceed metropolitan average Victorian Local Government Community Satisfaction Survey Results (published annually on Council's website) (New Indicator)	Increase metropolitan average: 62/100	61/100	According to the Moreland City Council Community Satisfaction Survey 2022 we scored 61 out of 100 for community satisfaction with our performance on informing the community. This result is not significantly different from the previous year and is also not significantly different from the Metropolitan council average of 62 out of 100.
Council decisions made at meetings closed to the public (Know Your Council) To decrease from Moreland 2021 baseline measure of 4.62%	Decrease	3.82%	We aim to have reports made public, with confidential attachments where necessary. Confidentiality is primarily applied to contractual and personal information matters.
Community satisfaction with Council decisions (Know Your Council) to increase to meet or exceed metropolitan average	Increase 58/100	53/100	The 2022 score has declined from the previous year, however over the long-term scores for this indicator have fluctuated.
Adjusted underlying surplus (or deficit) as a percentage of underlying revenue (Know Your Council) aiming for surplus	Surplus: 10.28% (2020/21)	16.07% (2021/22)	This year's result has improved in comparison to 2020-21. This is primarily due to the \$3.6 million increase in statutory fees and fines as a result of reduced COVID-19 lockdowns and restrictions.
Asset renewal and asset upgrade as a percentage of depreciation (Know Your Council) Increase from Moreland 2021 baseline measure of 95.57%	Increase: 95.57%	Result: 94.99% (2021/22)	The asset renewal and upgrade expenditure for the past 3 financial years has been lower than anticipated due to the significant volume of capital projects carried forward due to COVID-19 impacts. Council's renewal and upgrade expenditure will fluctuate year on year, based on the projects being forecast to be delivered. Council has forecast to maintain a ratio of greater than 100 percent. This means that Council is maintaining its existing assets.
Governance and management: Compliant measures that are in place (Know Your Council) aim of 100% compliance	100% Compliance:	Result: 100%	Moreland was 100% compliant with the Governance and Management check list.

	100% (2020-21)	(2021-22)	
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Major initiatives	
The following statement reviews the progress of council in relation to major initiatives identified in the 2021-22 budget and council plan for the year	
Major Initiatives	Progress
Implement the Community Engagement Policy	Actions undertaken throughout the year on implementing the Community Engagement policy included the development of a Digital Engagement Framework, service offering to the organisation, internal capacity building of engagement via the Engagement Labs, and design of toolkits to assist with engagement planning and delivery. Also, the digital framework's development was progressed, including an online portal for staff to use when requesting engagement advice. This work will also link to the overall engagement experience for users of the Conversations Moreland page.
Develop a Child and Youth Engagement Framework to enable the active engagement of children and young people in civic participation and community life	While the progression in achieving this outcome was delayed pending the recruitment of key staff to deliver the framework, Officers were still able to gain ground on establishing a project ground and undertake research to ensure the deliverables met the needs of the brief. A training program was drafted for staff, which will help to inform an information pack and digital resources that will be available on the online portal for all staff.
Streamline the customer experience including through service re-design, improved service targets and making easier council interactions across various digital channels	This will be an ongoing transformation program that will continue to be delivered throughout the term of the Council Plan 2021-25 to improve the customer experience of our organisation and services.
Prepare and implement a revised Open Space Levy	Through this year the work on the gap analysis and review of the current Park Close to Home strategy commenced. In partnership between the Open Space Design and Development with Strategic Planning and Research Units a review of open space gap areas was progressed and the Park Close to Home gap areas map updated. This work will continue into next year with further work into current/future supply and demand of open space

	needs developed through the preparation of a 10-year open space asset renewal plan.
Implement 10-year Financial Plan (including annual review)	The Financial Plan looks at the assumptions and budget parameters that have been applied to the 4-Year budget and extends these out into years 5 to 10 in order to give a long-term view of Council's financial viability and outcomes. The Council 4-year budget for 2022-2026 includes the updated 10-year outlook and was approved at the Special Council meeting on 24 June 2022.
Develop and implement 10-year Asset Plan	Throughout 2021-22, the 10-year Asset Plan was prepared, exhibited for public comment, and finalised when it was adopted by Council on 23 June 2022, ahead of the statutory required date of 30 June 2022.
Coordinate advocacy for improved community outcomes	An advocacy program was developed in 2021-2022, starting with a review of Council's advocacy priorities, last adopted in 2018. Workshops were held with Councillors and the Executive, and the Council Action Plan, policies, and strategies informed the selection of new advocacy priorities. Proposals for each advocacy priority were developed, with the 'Advocacy Priorities' and a 'Council Advocacy' added to the MCC website. An advocacy action plan was also drafted, and implementation has begun, with timing designed to complement the November 2022 state election.

Services		
The following statement provides information in relation to the services funded in the 2021-22 budget and the persons or sections of the community who are provided the service.		
Service	Description	Net Cost Actual Budget Variance \$000
Communications	This service supports a number of corporate functions, including issues and reputation management; marketing and branding services; website and social media; community engagement; corporate and internal communications; and delivers community information about council work impacting the community and promotions of services, events, Council decisions, projects and community development initiatives.	2,003 <u>1,658</u> (335)
Community Engagement	This service ensures that Council is providing the community with good information about the work it is doing and consulting the community about how it develops and delivers projects and services, including consulting the community about any changes to the way Council works. It allows Council to make decisions that best reflect the views of the community.	933 <u>1,017</u> 84
Corporate Finance	This service undertakes the management of corporate level finances including loan interest repayments, bank fees, parental leave costs, utilities and additional covid related costs.	(906) <u>(6,176)</u> (5,270)
Customer Service	This service is the primary public contact point for the organisation and is delivered through three citizen service centres, the telephone contact centre and other multimedia channels.	3,022 <u>3,226</u> 204
Facilities	This service co-ordinates the provision of Town Hall bookings, and meeting rooms with the Civic Buildings, including facility management, catering and security.	1,632 <u>1,997</u>

		365
Finance	This service provides a range of financial services, including management of Council's finances, internal and external reporting, payments to suppliers of goods and services along with procurement and contracting services. This services also manages the valuation and rating of properties within the municipality and the collection of debts owed to Council.	902 <u>2,060</u> 1,158
Fleet Services	This service provides a fleet management and maintenance service for over 660 items of plant and equipment.	3,301 <u>3,594</u> 293
Governance and Civic Protocols	This service ensures good governance and transparent and responsible decision making, whilst providing support to the Mayor and Councillors through the development and implementation of systems which support democratic and corporate governance.	2,629 <u>2,193</u> (336)
Integrity, Risk and Resilience	This service coordinates Council's Audit and Risk Committee and audit function. It is responsible for ensuring that risk management is embedded into Council's activities, that Council is appropriately insured and that claims made by and against Council are proficiently processed. This service also ensures a Business Continuity Plan and Environmental Management System are in place.	3,078 <u>3,514</u> 436
Information Technology and Records	This service supports and maintains corporate computing, communication and record management systems for Councillors, staff and users of our public internet services.	8,133 <u>8,507</u> 374
Organisational Performance	This service supports and leads Council's culture and leadership development, change and continuous improvement capability building and supports the organisation in service unit planning and process mapping. This service also supports project management systems, processes and reporting.	1,368 <u>1,278</u> (90)
Civic Leadership / General Overheads	Includes corporate costs related to civic leadership.	2,680 <u>2,329</u> (351)

Service performance indicators					
The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.					
LGPRF under this section	Results				Comments
Service/ Indicator/ measure	2019	2020	2021	2022	
<p>Governance Transparency Council decisions made at meetings closed to the public</p> <p><i>[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100</i></p>	8.85%	7.14%	4.62%	3.82%	We aim to have reports made public, with confidential attachments where necessary. Confidentiality is primarily applied to contractual and personal information matters.
<p>Consultation and engagement</p> <p>Satisfaction with community consultation and engagement</p>	53.00	53.00	59.00	54.00	The 2022 score has declined from the previous year but is a minor increase 2019-20.

[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]					
Attendance Councillor attendance at council meetings [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100	93.84%	93.18%	96.73%	91.79%	Our Councillors continue to be committed to accountable and transparent decision-making which reflects consistent attendance.
Service cost Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$47,205.74	\$54,978.09	\$49,265.02	\$50,959.55	Slight increase can be attributed to the determination made by the Victorian Independent Remuneration Tribunal that increased Mayor and Councillor allowances.
Satisfaction Satisfaction with council decisions [Community satisfaction rating out of 100 with how	54.00	56.00	58.00	53.00	The 2022 score has declined from the previous year, however over the long-term scores for this indicator have fluctuated.

<i>council has performed in making decisions in the interest of the community]</i>					
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PERFORMANCE STATEMENT

For the year ended 30 June 2022

Description of municipality

The City of Moreland is located between 4km and 14km north of central Melbourne and covers the inner and mid-northern suburbs of Brunswick, Brunswick East, Brunswick West, Pascoe Vale, Pascoe Vale South, Coburg, Coburg North, Hadfield, Fawkner, Glenroy, Oak Park and Gowanbrae. Small sections of Fitzroy North and Tullamarine are also part of Moreland.

In 2021, our estimated resident population was, 184,707 (ERP June 2021, March release by Local Government Victoria). The actual population of Moreland according to the 2021 Census was 171,357, as mentioned earlier in this report. We used the first number as the audited measure for our performance statements, as directed by Local Government Victoria.

COVID-19 has had, and will continue to have, an impact on our population and its growth. Our forecasts now suggest that our population will increase to a total population of 235,184 by 2036. This is 10,015 fewer residents than we previously forecast we would have by 2036. The previous forecast was made before COVID-19.

Moreland is a highly culturally and linguistically diverse municipality. In 2021, 37% of Moreland residents were born overseas. At home, residents are most likely to speak Italian, Arabic, Greek or Urdu if not speaking English. In total, 39% of households in our community speak a language other than English at home.

For many years, Moreland's businesses were largely industrial and were the municipality's largest employers. Today, we have more than 20,000 businesses employing 46,700 people. Household service sectors (particularly health, education and retail) are our largest employers.

COVID-19 impact

Where the COVID-19 pandemic affected Council services in 2021-22, they are noted in the comments section in the following Performance Statement.

Sustainable Capacity Indicators

		Results				
	<i>Indicator / Measure [Formula]</i>	2019	2020	2021	2022	Comments
Population						
C1	Expenses per head of municipal population [Total expenses / Municipal population]	\$1,065.22	\$1,023.60	\$1,107.12	\$1,084.83	An expenditure decrease of \$8.6 million in 2021-22 resulted in the variance decrease reflected. 2020-21 expenditure included the Working for Victoria program funding, which ended in the previous financial year. The expenditure levels have returned to business as usual in the 2021-22 years.
C2	Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$3,934.86	\$5,006.38	\$5,046.30	\$5,858.10	2021-22 was a revaluation year for several high value asset classes, resulting in a large increase to the valuation of assets within the municipality, resulting in an increase to the 2021-22 figure.
C3	Population density per length of road [Municipal population / Kilometres of local roads]	288.91	295.34	299.62	293.19	The result achieved have remained in a consistent range.
Own-source revenue						
C4	Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$983.31	\$986.20	\$985.51	\$1,084.21	The result was as a result of increases to statutory and user fees in 2021-22.
Recurrent grants						
C5	Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$104.36	\$99.33	\$100.64	\$112.40	The result achieved has increased slightly, which reflects the number of ongoing grants received in comparison to the municipal population.
Disadvantage						
C6	Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	7.00	7.00	7.00	7.00	There has been no change to relative socio-economic disadvantage over the past 4 years.
Workforce turnover						
C7	Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	12.1%	9.0%	14.7%	16.5%	2021/22 has seen a slight increase in staff turnover due to a range of factors, including competition in a tightening labour market and in response to Covid-19 impacts, which has seen employees continue to review their employment circumstances.

Service Performance Indicators

Service		Results				Comments
	Indicator / Measure [Formula]	2019	2020	2021	2022	
Aquatic Facilities						
Utilisation						
AF6	Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	6.18	4.49	2.31	3.55	Ongoing impacts of the Covid-19 pandemic saw multiple closures and continued capacity restrictions for the year's first two quarters. Once restrictions had been lifted Council had an improved summer season at all facilities and has seen an increase in participation since the last financial year.
Animal Management						
Health and safety						
AM7	Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	100%	100%	100%	All matters taken to court were successfully prosecuted.
Food Safety						
Health and safety						
FS4	Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	100.00%	95.05%	100.00%	All non-compliances identified through assessments and inspections of food premises have been followed up to ensure compliance with relevant standards has been achieved.
Governance						
Satisfaction						
G5	Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	54	56	58	53	The 2022 score has declined from the previous year, however over the long-term scores for this indicator have fluctuated.
Libraries						
Participation						
LB4	Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	13.85%	13.65%	12.01%	10.89%	This year was again disrupted by lockdowns and restrictions on entry for our libraries when they were open. Following full re-opening of the libraries in March 2022, community confidence to visit libraries is slowly increasing.
Maternal and Child Health (MCH)						

Participation						
MC4	Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	71.41%	72.27%	69.79%	71.95%	Engagement has slightly increased this year.
Participation						
MC5	Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	77.78%	71.43%	68.86%	71.52%	A slight increase this year. Engagement in MCH demonstrates the value of the service to families.
Roads						
Satisfaction						
R5	Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	57	57	60	57	The score in 2021/22 is a reduction on previous year and a return to 2018/19 and 2019/20 levels.
Statutory Planning						
Decision making						
SP4	Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	47.14%	67.57%	75.00%	56.67%	In 2021/22 the number of appeals to VCAT was almost double that of 2020/21, with 57% of decisions not set aside. A number of these appeals related to complex and controversial applications. In the majority of cases, negotiation at VCAT led to improved outcomes even when Council's decision was set aside.
Waste Collection						
Waste diversion						
WC5	Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	43.65%	48.48%	49.39%	48.34%	Overall, we have seen a reduction in Kerbside recycling and organics collection likely due to easing of lockdown-related increases experienced in 2020/21. The reduction in diversion streams is not at the expense of waste to landfill - a 230-tonne reduction in garbage was also achieved. The number of properties connected to the council's food and garden organics service has grown to approximately 75%.

Financial Performance Indicators

Dimension		Results					Forecasts				Material Variations and Comments
Indicator / Measure	2019	2020	2021	2022	2023	2024	2025	2026			
Efficiency											
Expenditure level											
E2	Expenses per property assessment [Total expenses / Number of property assessments]	\$2,390.96	\$2,304.75	\$2,504.57	\$2,376.93	\$2,379.34	\$2,387.57	\$2,408.60	\$2,490.48	An expenditure decrease of \$8.6 million in 2021-22 resulted in the variance decrease reflected. 2020-21 expenditure included the Working for Victoria program funding, which ended in the previous financial year. The expenditure levels have returned to business as usual in the 2021-22 years.	
Revenue level											
E4	Average rate per property assessment [Total rate revenue (general rates and municipal charges) / Number of property assessments]	New in 2020	\$1,713.62	\$1,743.48	\$1,775.81	\$1,782.09	\$1,819.88	\$1,843.49	\$1,832.17	The result achieved has remained consistent. Council has increased the rate base by the rate cap that is set by the State Government.	
Liquidity											
Working capital											
L1	Current assets compared to current liabilities [Current assets / Current liabilities] x100	213.05%	262.66%	241.44%	361.94%	272.28%	260.81%	229.11%	293.60%	This has increased from previous financial year results. This is as a result of an increase in current assets such as trade receivables, and a decrease in interest loans and borrowings, due to the early repayment of a \$8.0 million loan. The level of working capital (current assets divided by current liabilities) is forecasted to remain at an acceptable level.	
Unrestricted cash											
L2	Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	112.36%	119.59%	96.17%	39.22%	95.15%	77.70%	58.72%	61.24%	This indicator has decreased in the current year as Council has invested a greater amount of term deposits over 90 days (which is considered restricted assets). The indicator looks at	

										<p>unrestricted cash (cash in the bank and in less than 90 day investments). Overall cash levels (both restricted & unrestricted) have remained the same, however the split between unrestricted (less than 90 days) and restricted (greater than 90 days) has shifted to gain the best investment opportunities.</p> <p>The forecasted figures for 2023 – 2026 is anticipated that Council will return to investing in a greater volume of short-term term deposits (unrestricted cash). Overall cash levels are forecasted to remain consistent with the 2021-22 actuals, however the forecasted shift to increase unrestricted cash is causing the indicator to increase in the first 2-years and then reduce again in the outer years.</p>
Obligations										
Loans and borrowings										
O2	Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	23.39%	16.51%	21.04%	14.23%	18.26%	16.56%	15.05%	7.40%	This indicator has decreased due to the repayment of a \$8.0 million loan in the 2021-22 financial year.
O3	Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	1.65%	6.43%	1.38%	6.19%	1.56%	1.51%	1.47%	7.91%	This indicator has increased due to the repayment of a \$8.0 million loan in the 2021-22 financial year. New borrowings of \$8.0 million have been included in the 2022-23 budget which sees the indicator increase in the outer four years.
Indebtedness										
O4	Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	15.66%	14.62%	14.14%	12.69%	15.67%	13.99%	7.34%	6.26%	This figure is as a result of a minor decrease in non-current interest-bearing loans, and 5.3% increase in rates and charges for 2021-22. The repayment has resulted in an increase to the borrowing repayments compared to rates.

Asset renewal and upgrade											
O5	Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	70.02%	95.57%	94.99%	129.13%	170.38%	131.62%	112.21%		The asset renewal and upgrade expenditure for the past 3 financial years has been lower than anticipated due to the significant volume of capital projects carried forward due to Covid-19 impacts. Council's renewal and upgrade expenditure will fluctuate year on year, based on the projects being forecast to be delivered. Council has forecast to maintain a ratio of greater than 100 percent. This means that Council is maintaining its existing assets.
Operating position											
Adjusted underlying result											
OP1	Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	9.31%	13.56%	10.28%	16.07%	14.22%	15.15%	14.02%	11.11%		This year's result has improved in comparison to 2020-21. This is primarily due to the \$3.6 million increase in statutory fees and fines as a result of reduced Covid-19 lockdowns and restrictions.
Stability											
Rates concentration											
S1	Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	70.75%	72.15%	70.18%	72.09%	74.41%	74.78%	76.04%	75.71%		The result of this indicator has remained consistent over the last few years. The small increase year on year is due to supplementary rates issued.
Rates effort											
S2	Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.24%	0.28%	0.27%	0.28%	0.25%	0.27%	0.26%	0.25%		Property values increased by a 1% in 2021-22, whilst rates and charges increased 5.3%. The rates and charges increase resulted in the variance shown.

Definitions

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

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

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

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

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

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

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

“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 authorised 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

“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

“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

“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

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

“Adjusted underlying revenue” means total income other than:

non-recurrent grants used to fund capital expenditure; and

non-monetary asset contributions; and

contributions to fund capital expenditure from sources other than those referred to above

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

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

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

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

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

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

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

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

“Population” means the resident population estimated by council

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

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

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

“Restricted cash” means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is

restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

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

Other Information – Basis of preparation

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

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council’s strategic resource plan. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in adopted in its 4-year budget adopted June 23rd 2022, and 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 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 can be obtained by contacting council.

CERTIFICATION OF THE PERFORMANCE STATEMENT

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

Sue Vujcevic

Signature:



Director Business Transformation Date: 21/09/2022

In our opinion the accompanying performance statement of the Moreland City Council for the year ended 30 June 2022 presents fairly the results of the council's performance in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

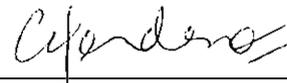
The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

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

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

Cathy Henderson

Signature:



Chief Executive Officer

Date:

21 / 9 / 2022

Cr Mark Riley

Signature:



Mayor

Date:

21/09/2022

Cr Lambros Tapinos

Signature:



Deputy Mayor

Date:

21/09/2022

Independent Auditor's Report

To the Councillors of Merri-bek City Council (formerly Moreland City Council)

Opinion

I have audited the accompanying performance statement of Moreland City Council (the council) which comprises the:

- description of municipality for the year ended 30 June 2022
- sustainable capacity indicators for the year ended 30 June 2022
- service performance indicators for the year ended 30 June 2022
- financial performance indicators for the year ended 30 June 2022
- other information and
- certification of the performance statement.

In my opinion, the performance statement of Moreland 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 *Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020*.

Basis for Opinion

I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the performance statement

The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

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

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

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

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

MELBOURNE
28 September 2022



Travis Derricott
as delegate for the Auditor-General of Victoria

Governance and management

Good governance, integrity and accountability are central to the Local Government Act 2020.

The Act is based on 5 principles:

- community engagement
- strategic planning
- financial management
- public transparency
- service performance.

We embed these 5 principles throughout our decision-making, corporate governance and democratic governance. We have established governance rules to help us do this.

We seek to apply good governance to:

- effectively engage our community in sound and responsible decision-making
- achieve the best outcomes for our community, considering future generations
- ensure the transparency of Council decisions, actions and information
- ensure our ongoing financial viability
- increase our performance
- identify and drive out inefficiencies
- reassure residents that we are spending public money responsibly, accountably and wisely.

Council meetings

Decisions on issues affecting the community are made at council meetings. Community members can observe the decision-making process at these meetings. You can also ask questions.

We hold ordinary council meetings to conduct the business of Council. Where required, we may also hold special meetings.

We also hold council meetings to deal with planning applications. These are called planning and related matters meetings. Ordinary council and planning and related matters meetings are scheduled each month.

We live-stream our council meetings to enable people to watch the proceedings in real time. Meetings are also recorded and available to watch later. Live-streaming council meetings offers greater access to information, decision-making and debate. It also underpins the principles of accessibility, openness and transparency.

In April 2020, the Local Government Act 1989 was amended to allow council meetings to be held via video conferencing. This was in response to restrictions in place due to the COVID-19 pandemic. The Minister for Local Government issued ministerial guidelines to govern how those meetings would be conducted. These guidelines ensure that the transparency of council decision-making is upheld.

We conducted all council meetings from July 2021 to March 2022 by video conferencing and live-streaming, with the exception of the special meeting of 17 November 2021. We held council meetings in April, May and June 2022 online and in person in a COVID-safe way.

In 2021-22, the number of people watching council meetings online (live and the recordings) was 25,280, and the number watching planning meetings was 9149.

Councillor attendance at meetings

In 2021-22, we held:

- 11 ordinary council meetings
- 9 special council meetings
- 11 council meetings to consider planning and related matters.

Below we have outlined councillor attendance for the 2021-22 year, for the period from 1 July 2021 to 30 June 2022:

Councillor	Ordinary council meetings (total 11)	Special council meetings (total 9)	Planning and related matters (total 11)
Cr Sue Bolton	10	6	10
Cr Annalivia Carli Hannan	8	7	3
Cr James Conlan	11	8	11
Cr Helen Davidson	10	8	7
Cr Milad El-Halabi JP*	5 (7)	4 (6)	3 (6)
Cr Monica Harte*	3 (3)	3 (3)	3 (3)
Cr Angelica Panopoulos	11	9	10
Cr Helen Pavlidis-Mihalakos	11	8	8
Cr Adam Pulford	11	8	10
Cr Mark Riley	11	9	9
Cr Lambros Tapinos	9	8	4
Cr Oscar Yildiz JP	11	8	11

* Councillors El-Halabi and Harte each served only part of 2021-22.

Major committees

Audit and Risk Committee

Our Audit and Risk Committee was established under the *Local Government Act 2020*.

The committee charter was adopted on 14 July 2021.

Pursuant to section 53(2) of the Act, the committee is an advisory committee of Council. The Audit and Risk Committee was established to strengthen our governance, risk management and financial management and to drive continuous improvement.

The committee helps us discharge our responsibilities under the Act to:

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

The current committee has 7 members. These are:

- an independent chair, John Watson
- 3 independent members, Lisa Tripodi, Marilyn Kearney and Jeff Rigby
- 3 councillors, Cr Mark Riley (Mayor), Cr Adam Pulford and Cr Angelica Panopoulos.

Four meetings were held during 2021-22. The following councillors attended these meetings:

- 13 September 2021 – Cr Mark Riley and Cr Lambros Tapinos
- 14 December 2021 – Cr Mark Riley, Cr Adam Pulford, Cr Angelica Panopoulos
- 29 March 2022 – Cr Mark Riley, Cr Adam Pulford, Cr Angelica Panopoulos
- 14 June 2022 – Cr Mark Riley.

Special committees

There were no special committees established by Council operating in 2021-22.

Councillor expenses and allowances

Expenses

We provide councillors with resources and support to undertake their duties. This is so they can serve, engage and act in the community's best interests. We may make available or pay for resources or reimburse claims for out-of-pocket expenses.

Our Councillor Support Expenses and Resources Policy provides the level of expense and resources support provided.

We publish details of councillor expenses (including those reimbursed) on our website quarterly. Councillor expenses for the 2021-22 year are outlined below.

	Travel / Mileage	Child / Family Care	Conference training	Accommodation	Mobile and data	Events	Copying / Stationery	Totals
Cr Sue Bolton	\$0.91	-	-	-	\$985.55	-	\$78.00	\$1,064.46
Cr Annalivia Carli Hannan	-	\$2,566.88	\$450.00	-	\$903.20	\$20.00	-	\$3,940.08
Cr James Conlan	-	-	-	-	\$1,060.54	-	-	\$1,060.54
Cr Helen Davidson	\$469.77	-	\$1,194.55	\$1,108.67	\$1,021.49	-	-	\$3,794.48
Cr Milad El-Halabi JP*	-	-	-	-	\$670.07	-	-	\$670.07
Cr Angelica Panopoulos	\$148.05	-	-	-	\$1,070.80	\$20.00	-	\$1,238.85
Cr Helen Pavlidis-Mihalakos	\$320.78	-	\$1,194.55	\$1,015.59	\$934.53	-	\$193.65	\$3,659.10
Cr Adam Pulford	\$0.91	-	-	-	\$910.73	-	-	\$911.64
Cr Mark Riley	\$430.45	-	\$7,290.00	\$1,108.67	\$912.41	\$55.00	\$90.00	\$9,886.53
Cr Lambros Tapinos	\$270.22	-	\$450.00	-	\$910.08	-	\$90.00	\$1,720.30
Cr Oscar Yildiz JP	\$320.78	-	\$1,194.55	\$980.53	\$924.72	-	\$579.66	\$4,000.24
Cr Monica Harte	-	-	-	-	\$1,331.84	-	-	\$1331.84
	\$1,961.87	\$2,566.88	\$11,773.65	\$4,213.46	\$11,635.96	\$95.00	\$1,031.31	\$33,278.13

* Councillor resigned in February 2022

Allowances

Our mayor and councillors are entitled to receive an allowance while performing their duties as elected officials.

Changes to the Local Government Act removed old provisions relating to the allowances that were due to mayors, deputy mayors and councillors. *The Local Government Act 2020* creates a framework for allowances to be specified by the Victorian Independent Remuneration Tribunal, rather than the Minister and councils.

In accordance with Section 39 of the *Local Government Act 2020*, on 7 March 2022 the Tribunal determined the following allowances for Category 3 councils (Moreland City Council being a Category 3) from 18 December 2021 to 17 December 2022:

Mayoral allowance: \$119,316

Deputy mayor's allowance: \$59,658

Councillor allowance: \$35,972

The Tribunal determined that the value of the allowance payable to a councillor is inclusive of any Superannuation Guarantee Contribution amount, or equivalent, that may be payable under Commonwealth law to the councillor with respect to their service in that office.

Councillor Code of Conduct

Our Councillor Code of Conduct was reviewed and adopted on 23 February 2021. It is available on our website: merri-bek.vic.gov.au

The code sets out the standards of conduct expected of councillors.

The aim of the code is to empower councillors to model fair and respectful behaviours. This is so they can work together constructively in the best interests of the local community.

Conflict of interest

Councillors are elected by residents and ratepayers to act in the best interests of the community. This is a position of trust that requires councillors to act in the public interest.

Council officers must also act and prioritise public interests when undertaking their duties and functions.

There are 2 types of conflict of interest:

- A conflict between a councillor's or employee's public duty to act in the best interests of the community or organisation and their private interests. This is a general conflict of interest.
- Where a councillor or employee would gain a benefit or suffer a loss depending on the outcome of the matter. This is a material conflict of interest.

Conflicts of interest may be real, perceived or potential. They may also arise from direct or indirect interests.

A conflict of interest must be declared and appropriately managed. This is to ensure that public interests are not compromised or undermined in any way.

A conflict of interest can exist and must be declared even if no improper act results from it. It is also not important how the conflict of interest has arisen.

We are committed to delivering services to our community fairly and transparently, without favour or bias. Our integrity is critical to our reputation and effectiveness in the local community.

We have a procedure in place to accommodate the disclosure of a conflict of interest. The opportunity to declare a conflict of interest is a standard agenda item for all council meetings. This declaration also takes place before the start of procurement and recruitment processes.

In general, managing conflicts of interest involve:

- disclosing the conflict in a specific way
- considering the duties of the declarant
- determining the risk associated with the conflict arising
- applying an appropriate treatment.

This may require:

- the declarant to be removed from any decision-making on a particular matter
- restricting the declarant's involvement in the matter
- recruiting a disinterested or independent third party
- the declarant relinquishing the private interest.

We maintain a register of all declarations that raise a conflict of interest from councillors and staff.

During 2021-22, 26 conflict of interest disclosures were made at council meetings and councillor briefings. In declaring a conflict of interest, the relevant councillor would leave the meeting. This removed them from the decision-making process in relation to that matter. In one instance, a declaration was made prior to a briefing and the councillor did not attend.

There was 1 conflict of interest disclosure added to the register for council officers.

We reviewed our Gifts, Benefits and Hospitality Policy for Councillors in April 2021. This policy sets out practices to avoid the potential for conflicts of interest through the offer/acceptance of:

- gifts
- benefits
- hospitality.

Our procedures vary depending on the role and circumstances of the offer. Our policy has robust thresholds and defined practices.

Governance and management checklist

Results of Moreland City Council's assessment against the prescribed governance and management checklist as of 30 June 2022:

Governance and Management Item	Status	Outcome
Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act	9/12/2020 Adopted: Moreland Community Engagement Policy 2020 was adopted by Council on 9 December 2020 and provides direction about how to carry out engagement for different types of Council projects.
Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation	9/12/2020 Operational: Council's day-to-day operational practice is provided to Council officers in our guidelines for Council's approach to community engagement.
Financial plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act	20/10/2021 Adopted: Strategic Resource Plan 2020-2025 in place since 08/07/2020. The 10-year financial plan was adopted formally by Council in October 2021. The budget includes an update to the 10-year outlook and was approved in June 2022 in accordance with section 91 of the Act 2020.
Asset plan (plan that sets 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	23/06/2022 Adopted: Road Asset Management Plan 30/07/19 and Drainage Asset Management Plan 11/08/20 in place. 10-year Asset Plan adopted by Council on 23 June 2022 in accordance with section 92 of the Act 2020.
Revenue and rating plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act	24/06/2021 Adopted: The Revenue and Rating Plan was adopted by Council on 24 June 2021 in accordance with section 93 of the Act.
Annual budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 94 of the Act	23/06/2022 Adopted: The Annual budget was adopted by Council on 23 June 2022 in accordance with section 94 of the Act.

Governance and Management Item	Status	Outcome
Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation	Operational: 13/08/2020
Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation	Operational: 26/03/2019
Municipal emergency management plan (plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the Emergency Management Act 1986	Endorsed: 17/07/2021
Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act	Adopted: June 2021 for effect 1 July 2021
Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation	Operational: 21/06/2022
Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation	Operational: 9/6/2021
Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation	Operational: 30/06/2020
Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act	Established: 13/05/2020
Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor engaged	Engaged: 1/09/2021
Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation	Operational: Framework described in the Budget adopted 23/06/2022

Governance and Management Item	Status	Outcome
<p>Council plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)</p>	<p>Current report</p>	<p>Adopted: Council Action Plan 20/10/21</p> <p>Reported 09/03/22: 21/22 Second Quarter Performance Report</p> <p>Reported 11/05/22: 21/22 Third Quarter Performance Report</p>
<p>Quarterly budget reports (quarterly reports to Council under section 97 of the Act, comparing actual and budget results and an explanation of any material variations)</p>	<p>Quarterly reports presented to Council in accordance with section 97 (1) of the Act</p>	<p>Reported 10/11/2021: Financial Management Report for the Period Ended 30 September 21</p> <p>Reported 09/02/22: Financial Management Report for the Period Ended 31 December 21</p> <p>Reported 11/05/22: Financial Management Report for the Period Ended 31 March 22</p>
<p>Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p>Risk reports prepared and presented</p>	<p>17/11/2021</p> <p>A Strategic Risk report was included in the Governance report presented to Council at the 17 November 2021 Council meeting.</p> <p>The strategic risks were presented to the Audit and Risk committee on 14 December 2021</p>
<p>Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)</p>	<p>Performance reports prepared</p>	<p>Reported 10/11/2021: Financial Management Report for the Period Ended 30 September 21</p> <p>Reported 09/02/22: Financial Management Report for the Period Ended 31 December 21</p> <p>Reported 09/03/22: 21/22 Second Quarter Performance Report</p> <p>Reported 11/05/22: 21/22 Third Quarter Performance Report and Financial Management Report for the Period Ended 31 March 22</p>

Governance and Management Item	Status	Outcome
Annual report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual report considered at a meeting of Council in accordance with section 100 of the Act	Considered: 13/10/2021
Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters)	Code of conduct reviewed and adopted in accordance with section 139 of the Act	Reviewed and Adopted: 23/02/2021
Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations 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	Review: 22/04/2022
Meeting procedures (Governance rules governing the conduct of meetings of Council and delegated committees)	Governance rules adopted in accordance with section 60 of the Act	Adopted: 8/12/2021

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

Cathy Henderson
Chief Executive Officer

Cr Mark Riley
Mayor

Signature: 

Date: 21 / 9 / 2022

Signature: 

Date: 21/09/2022

Task Force on Climate-related Financial Disclosures

We support the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). We are committed to providing our community with information on how we are working to manage climate change risks through our various planning, strategic and operational processes.

We recognise we are on a journey to enhance our management and disclosure of this critical risk. We will work to progressively improve our disclosures. We will do this in line with the TCFD's recommended framework for voluntary and consistent climate risk disclosure.

Climate change governance

Council considers climate change to be a critical strategic risk. We are addressing this risk by:

- acknowledging a climate emergency
- adopting and implementing the Zero Carbon Moreland – Climate Emergency Action Plan
- developing a climate risk strategy.

We will develop knowledge to identify, and systems and processes to proactively manage our exposure and response to climate-related risks and opportunities.

We established a Climate Resilience Integration Board (CRIB) in March 2021. It is made up of members of the Executive and oversees the development and implementation of these systems through our climate risk strategy.

The CRIB has an ambitious workplan. This includes continuously improving our climate change governance by:

- embedding climate risk within our operations, service delivery and municipal responsibilities
- improving our procedures
- strengthening our accountability measures.

Under our governance arrangements:

- The Audit and Risk Committee and Executive oversee our organisational response to climate change risks and opportunities. The organisational response is led by the Climate Resilience Integration Board.
- All 2021-22 service unit plans incorporated actions to drive our organisation-wide response to the climate emergency. The plans of key areas included actions to address their highest priority climate risks and opportunities.
- Our sustainability and climate branch provides expertise to integrate climate emergency thinking and actions across our operations and municipal responsibilities.
- We report progress on the Zero Carbon Moreland Action Plan to the Zero Carbon Moreland Project Control Board each quarter.
- We established an environmental management system. This is driving the visibility and reduction of environmental impacts. This work is being led by our corporate governance and city change teams.
- From 2011-12, we have undertaken an assessment of our scope 1, 2 and 3 corporate carbon emissions each year and have achieved "Climate Active" (carbon neutral) certification.

Statutory information

Victorian and Federal Government investigations

Council was not the subject of any Victorian or Federal Government investigations.

Documents available for public inspection

We are committed to open and transparent governance under the *Local Government Act 2020*. We have a public transparency policy in place. This outlines our commitment to being accountable to the community through:

- transparency of information
- service data
- performance
- decision-making.

We deliver a range of services to residents, businesses and visitors to our municipality. Our services and functions are documented. We will publish information about our services and administration activities on our website. We will also make this available on request.

The following documents were available on our website:

1. Council meeting agendas and minutes (note there were no Delegated Committees operating in 2021-22)
2. Reporting from Advisory Committees in accordance with the governance rules
3. Audit and Risk Committee performance reporting
4. Details of Advisory Committees
5. Terms of reference for Advisory Committees and Audit and Risk Committee Charter
6. Registers of gifts, benefits and hospitality offered to Councillors or Council staff
7. Registers of Councillor attendance at Council Meetings and meetings arranged to brief Councillors
8. Registers of travel undertaken by Councillors or Council staff
9. Registers of conflict of interest disclosed by Councillors or Council staff
10. Submissions made by Council to state or federal processes
11. Registers of donations and grants made by Council
12. Registers of leases entered into by Council, as lessor and lessee
13. Register of delegations
14. Register of Authorised Officers
15. Register of election campaign donations
16. Summary of personal interests.

Freedom of Information

The *Freedom of Information Act 1982* (the 'Act') gives the community a legal right to access certain council documents.

The Act has 4 basic principles:

1. The public has a legal right of access to information.
2. Local governments are required to publish information on the documents they hold.
3. People may request inaccurate, incomplete, out-of-date or misleading information in their personal records be amended.
4. People may appeal against a decision not to give access to the information or not to amend a personal record.

We respond to requests that are directly related to our operations. In 2021-22, we received 24 Freedom of Information (FOI) applications, outcomes included:

- in 9 cases applicants were granted access to documents in full
- 10 requests for documents were partially granted
- 3 requests were still pending at 30 June 2022 and will be reported as part of the 2022-23 annual report.

The most common reason parts of a document were redacted was to prevent the unreasonable disclosure of information relating to the personal affairs of a person.

Many other requests for information did not eventuate as FOI applications. This is because we were able to provide the information sought outside of the FOI process.

Under the Act, we have submitted our report on the operation of the Act for inclusion in the annual report of the Freedom of Information Commissioner to Parliament.

Accessing Freedom of Information

Requests to access Freedom of Information must be in writing and accompanied by an application fee.

We must decide about the release of documents within 30 days of receiving a valid application. This is unless an extension of time is agreed. Where a decision is made to refuse or defer access, we will notify the applicant in writing of the reasons for the refusal. We will outline the procedures available to appeal our decision.

More information about Freedom of Information can be found at ovic.vic.gov.au and on our website at merri-bek-vic.gov.au

Local laws

Moreland City Council has 2 local laws.

The purpose of General Local Law 2018 is to:

- promote a physical and social environment that is accessible and free from hazards to health, in which the residents of and visitors to the municipality can enjoy a quality of life that meets the general expectations of the community
- protect the use of public places and control activities in, on or near them
- provide for safety in public places
- control, protect and conserve the environment and maintain the amenity of the municipality
- provide for, control and manage the use of premises and vehicles in particular circumstances
- regulate the number and manner of keeping of animals
- control, prevent and abate nuisances
- provide for the peace, order and good government of the municipality.

The objectives of the Meeting Procedure Local Law 2018 were to provide the procedures governing the conduct of Council Meetings; the election of the Mayor and a Deputy Mayor; set the rules of behaviour for those participating in, or present at meetings; provide for the appointment of councillor office holders and assignments as members of committees established by the council or as council representatives to external committees and organisations; and provide for the use of the council's Common Seal.

Whilst majority of Council's existing Meeting Procedure Local Law 2018 has been superseded by Council's Governance Rules, the remaining provisions of the Local Law remain for the purposes of changing of Council Policy and the fixing of penalties for infringements.

Public Interest Disclosures

The *Public Interest Disclosures Act 2012* (the 'Act') encourages and facilitates the making of disclosures of improper conduct by public officers and public bodies. It also established a system for matters to be investigated.

The Act provides protection from detrimental action to any person affected by a protected disclosure. This is whether the person makes a disclosure, is a witness or is a person who is the subject of an investigation.

The Act provides protection to whistleblowers who make disclosures under certain requirements. It also aims to ensure disclosures are investigated. Council adopted a Public Interest Disclosure (Whistleblower) Policy in December 2019.

Under the requirements of the Act, we have established a Public Interest Disclosure Procedure. This is supported by a series of guidelines.

Council did not receive any disclosures during the reporting period. Internal or external whistleblowers can contact our Public Interest Disclosures Coordinator on 9240 1111.

Information Privacy and Health Records Policy

The responsible handling of personal information is a key aspect of good governance practices. It is also key to accountable democratic processes. We are committed to protecting every individual's right to privacy and their personal information.

We are committed to full compliance with our statutory obligations under:

- the *Privacy and Data Protection Act 2014*
- the *Health Records Act 2001* (the Acts).

We comply with and handle personal information in line with the Information Privacy Principles and Health Privacy Principles in the Acts.

Our policy applies to all personal information we collect, handle and store. Our policy was recently reviewed and tested against our obligations. The review examined its effectiveness so far and the updated policy was authorised and implemented on 7 January 2022.

Our Information Privacy and Health Records Policy applies to all our:

- employees
- Councillors
- agents (consultants, agency staff and volunteers)
- contractors.

It refers to all information collected by Council in the course of our duties.

We ensure personal information is protected through:

- training and awareness sessions
- local procedures
- guidance through our Information Privacy and Health Records policy (publicly available).

We have strong security frameworks in place around the use and disclosure of personal information.

Anyone who wants to access their personal information should first contact the area of the council that collected it. If you believe your personal information is inaccurate, incomplete or out of date, you may request we correct the information.

If you feel aggrieved by our handling of your personal information, you may make a complaint to our Privacy Officer. We take all complaints seriously. We will investigate your complaint and provide you with a timely response.

You can also make a complaint to the Office of the Victorian Information Commissioner (OVIC). During the reporting period, there was 1 privacy complaint referred to us by OVIC, which was still pending at the time of this report.

Community engagement

Council is committed to engaging effectively with our communities on decisions that affect them. We continued to improve the process for engagement through the Community Engagement Policy and Implementation Plan, including the ongoing development of a digital engagement framework, and the development of a training program to help council staff better engage with children and young people. During the past year, Council has carried out more than 136 planned engagement processes. Council has also engaged with the community on key projects such as:

- renaming Moreland
- reducing our waste
- improving our service
- making walking and cycling safer
- community budget ideas 2022-23
- Coburg Health Precinct
- Glenroy Community Hub design and construction.

Legislative environment

We operate and deliver services under, and in accordance with, more than 80 different pieces of Victorian primary legislation and the regulations made under those Acts.

Many sections of this report address specific legislation, including the:

- *Domestic Animals Act 1994*
- *Road Management Act 2014*
- *Privacy and Data Protection Act 2014*
- *Public Health and Wellbeing Act 2008.*

We have highlighted some key Acts, particularly where there has been a change over the course of the year.

Local Government Act

Community vision, council plan, asset plan

In October 2021, we adopted our Moreland Community Vision 2021-2031 and Council Plan 2021-2025, which were guided by our deliberative engagement practices.

The community vision and council plan were major outputs of the Imagine Moreland program. Imagine Moreland was a 4-stage engagement program to develop the Moreland Community Vision 2021-2031, and to inform the development of the following Council documents:

- 4-year Council Plan, including the Municipal Public Health and Wellbeing Plan
- 10-year Financial Plan
- 10-year Asset Plan, including the Community Infrastructure Plan.

A Community Planning Councillor Reference Group was convened to provide an oversight role on the development of key plans.

A draft Moreland Community Vision 2021-2031 and draft Council Plan 2021-2025 were presented to Council on 26 August 2021 and subsequently went out on public exhibition. A community feedback forum was then held in September 2021 to hear community submissions.

The Council Plan 2021-2025 was informed by current services delivered to the community, examining opportunities and challenges, evaluating existing Council strategies and projects and ensuring that identified legislative requirements (such as the *Municipal Public Health and Wellbeing Act 2008*, *Climate Change Act 2017* and *Gender Equality Act 2020*) were considered for incorporation. Consequently, a Council Action Plan 2021-2022 was also adopted to support the implementation of the Council Plan 2021-2025 for the first financial year of the 4-year period. It identified the priority actions for delivering the strategies and major initiatives contained in the Council Plan 2021-2025.

On 23 June 2022, Council adopted its Asset Plan 2022-2032. The 10-year plan outlines maintenance, renewal, expansion, acquisition, disposal and decommissioning of assets for which Council is responsible and covers transport infrastructure (for example, roads, footpaths, bike paths and bridges), community and civic facilities (community centres, Council offices, sporting pavilions), stormwater infrastructure (drainage pits, pipes) and open space (parks, playgrounds, reserves and sporting fields).

Chief Executive Officer Employment and Remuneration Policy

In meeting our legislative obligations, Council was required to adopt a Chief Executive Officer Employment and Remuneration Policy within 6 months after the relevant section of the Act came into effect on 1 July 2021. This meant that the policy must be adopted by 31 December 2021 and be in place by 1 January 2022. At the 10 November 2021 meeting, Council adopted this policy, which covers such matters as:

- the recruitment and appointment of the chief executive officer
- provisions to be included in the contract of employment
- the appointment of an acting chief executive officer
- the provision of independent professional advice in relation to the matters dealt within the policy
- the monitoring of the chief executive officer's performance
- an annual review of the chief executive officer's performance
- any other matters prescribed by legislation
- determining the chief executive officer's remuneration.

Governance rules

Almost a year into the current term, Councillors took the opportunity to review the Governance Rules that were adopted in August 2020. To a large extent, following a review of the rules, much of the content of the existing rules were recommended to be retained. At the 13 October 2021 meeting, Council endorsed revised rules for public exhibition that included the following amendments:

- correcting anomalies and improving readability
- defining the nature of council meetings
- provision of a new section titled Acknowledgments and Other Matters at Council Meetings to allow timely acknowledgement of community interest, for example, events
- revising and realigning chapters for the purposes of alignment and consolidation
- amending availability of council agendas
- amending provisions relating to community statements
- enabling the mover of an amendment to have a right-of-reply
- amending provisions relating to Questions of Council
- increasing provisions regarding the safe use and storage of Council's Seal.

Council invited written submissions from the community on the revised Governance Rules between the period 18 October 2021 to 1 November 2021 and adopted the final rules on 8 December 2021.

Planning and Environment Act 1987

The *Planning and Environment Act 1987* provides the legal framework for what our municipality will look like. It governs the processes involved to determine what land can be used for – open space, industry, homes, for example. It also governs the processes for permits to develop certain land. During 2021-22, there were no significant changes to this legislation.

Freedom of Information Act 1982

The *Freedom of Information Act 1982* provides the public with a right of access to government documents. This includes documents held by Council. During 2021-22, there were no significant changes to this legislation.

Domestic Animal Management Plan

The *Domestic Animals Act 1994* requires all councils in Victoria to develop a domestic animal management plan. This plan must outline Council services, programs and policies established to address the administration of the Act and Council's management of cat and dog issues in the community.

This plan is the overarching strategic document relating to domestic animals and is prepared at 4-year intervals. It sets out:

- the method we use for evaluating whether the animal control services provided are effective and achieve the requirements under the Act and Regulations
- training programs for authorised officers
- programs to promote and encourage responsible pet ownership and compliance with relevant legislation and associated codes of practice
- programs, services and strategies to address over-population and high euthanasia rates for dogs and cats; encourage the registration and identification of dogs and cats; minimise the potential for dogs and cats to create a nuisance; minimise the risk of attacks by dogs on people and animals; ensure that dangerous, menacing and restricted breed dogs are compliant with the Act and Regulations
- to ensure that domestic animal businesses are complying with the Act, the Regulations and the related Code of Practice.

Following Council's decision to proceed with public exhibition on 8 September 2021, the Domestic Animal Management Plan 2021-2025 was placed on exhibition through Conversations Moreland during the period 10 September to 8 October and was formally adopted on 10 November 2021.

Road Management Plan 2021

The Road Management Act 2004 requires each council to review its road management plan within 6 months after a general election or by the next 30 June.

The purpose of the plan is to demonstrate that Council, as the road authority, is responsibly managing all the road assets under its control and specifies the standards and inspection regimes required to manage civil liability, which are reasonable and achievable.

Our plan was reviewed after an extensive internal consultation process and a summary report of the findings as well as proposed amendments were presented to Council at its meeting on 9 June 2021. Having supported the proposed amendments, we published a notice in the Victoria Government Gazette and a local circulating newspaper seeking submissions. The Road Management Plan 2021 was adopted by Council on 13 October 2021.

Contracts

Compliance with contract management requirements as articulated in Procurement Policy 2021-2025 made under Section 108 of the Local Government Act 2020 (Vic) remained strong in 2021-2022. However, the following breaches were identified and reported in the Audit and Risk Committee Report on 29 March 2022:

- Security services spend with Scope Protective & Data Solutions Pty Ltd on static guards and COVID marshals (breach of \$385,000 in 2021 for failure to apply tender/quotation thresholds without valid contract or exemption).
- IT services spend with Assetic Australia for a licensing fee of \$252,000 (including GST) for an asset management platform since 2019 (breach of delegations – the contract was executed as a perpetual licence without appropriate delegation).

Resolution of breaches:

- The responsible business unit directed to cease all services with Scope Security, and their Director was notified of the breach. The business unit transitioned to the current contracted service provider, Southern Cross Protection Pty Ltd.
- Our asset management platform is an embedded system within Council and sourcing a new supplier would be costly. The business unit obtained procurement policy exemption approval.

In line with our contract management framework, contract managers regularly assess supplier performance for all contracts. Contract review, including assessing supplier performance against contract KPIs, is a mandatory process for contract extensions.

Procurement has identified a potential gap in the reporting of contract management exceptions to the Executive Team. We are working towards developing a performance reporting framework within the next 12 months to address this. A Council-wide contract inspection framework will be developed for strategic and high-risk contracts.

There were no matters requiring disclosure or significant compliance issues.

Disability access and inclusion plan

During 2021-22, we reviewed our 2016-20 plan, developed and launched a new plan (2022-26), and implemented the following initiatives. They fall into 4 categories.

Accessible places and spaces

During this year we have:

- commenced delivering a new 4-year accessibility audit and capital works program to improve the accessibility of our activity centres
- delivered an annual program to improve the accessibility of our bus shelters
- delivered an annual program to improve the accessibility of our pedestrian network
- delivered an annual program to improve the accessibility of Council buildings and infrastructure
- ceased developing new roundabouts and developed a new program to modify existing roundabouts to improve accessibility

Inclusive programs and services

During the year we:

- delivered face-to-face staff disability awareness training to more than 50 staff
- trained relevant staff on how to write Easy Read documents
- provided home and community care support for 135 residents with disabilities who were under the age of 65
- provided advice and responded to more than 150 internal and external consultations, enquiries and complaints relating to disability
- co-designed a new arts program for people with disability called 'The Art Connection'
- completed a pilot grant program for local businesses to improve disability access
- expanded the Preschool Field Officer Program into 3-year-old kindergarten
- ran multiple inclusive library events for adults and children

Employment and economic participation

During the year we:

- implemented a 12-month work experience program for students with mild intellectual disabilities
- delivered a graduate program with Vision Australia
- commenced work to develop a workplace adjustment policy
- captured staff disability data for the first time
- advertised a job vacancy that was only for people with disabilities to apply, under Section 12, 'Special measures', of the *Equal Opportunity Act 2010 (Vic)*.

Leadership and advocacy

During the year we:

- completed our review of the Moreland Disability Access and Inclusion Plan 2016-20
- launched our new Moreland Disability Access and Inclusion Plan 2022-2026 in multiple accessible formats
- completed the development of the Arts Moreland Access and Inclusion Plan
- established a new Moreland Disability Reference Group and convened all meetings
- convened the Moreland Disability Service Provider Network and chaired quarterly meetings
- convened the cross-council Disability Access and Inclusion Network and chaired quarterly meetings. This network includes officers from 9 inner-northern councils of Melbourne

- were a leadership committee member of the Victorian Local Government Disability Planners Network
- actively participated as an advisory group member of the Ethnic Community Council of Victoria 'Speak My Language' program
- established new formal partnerships with disability organisations - Brotherhood of St Laurence, MatchWorks Employment, and Kangan TAFE
- celebrated International Day of People with Disability. We held a staff event and community sport come-and-try days, and launched community consultation for the review of the Moreland Disability Access and Inclusion Plan 2016-2020
- participated in and promoted disability rights campaigns. For example, on:
 - accessible public transport
 - accessible housing reforms
 - the Disability Royal Commission
 - COVID-19 safety and vaccination

Domestic animal management

We prepare a domestic animal management plan every 4 years. This is a requirement of the *Domestic Animals Act 1994* (the 'Act').

We endorsed our Domestic Animal Management Plan 2021-2025 on 10 November 2021. It was submitted to the Victorian Department of Jobs, Precincts and Regions on 15 November 2021. The plan was developed through a sector-leading partnership with two neighbouring councils, Darebin and Whittlesea.

Key objectives in the plan include:

- developing programs to promote and encourage responsible pet ownership and compliance with legislation
- educating the community on topics related to animal management
- increasing registration and identification of domestic cats and dogs
- ensuring animal management officers have appropriate training
- identifying dangerous, menacing and restricted breed dogs in the municipality to ensure they are kept in accordance with the Act and relevant regulations
- minimising the risk of dog attacks
- addressing overpopulation rates
- ensuring domestic animal businesses comply with legislation
- reducing the nuisance caused by cats and dogs.

Implementation of the plan is spread across 4 years with specific actions planned for each year.

Year 4 of the Domestic Animal Management Plan 2017-2021 actions delivered during the 2021-22 financial period included:

- auditing domestic animal businesses
- reviewing the animal registration database
- subsidising cat desexing programs
- promoting responsible pet ownership
- auditing of properties where dangerous or menacing dogs are kept
- comparison of our database against microchip registries

- reviewing and adjusting the frequency of park patrols as required
- social media posts about responsible pet management
- partnering with vets to reunite owners with their animals
- installing signage and decals promoting responsible pet ownership
- patrolling industrial areas for guard dogs.

Year 1 of the 2021-2025 plan actions were delivered during the 2021-22 financial period, including:

- reviewing the animal registration database
- commencing a community consultation program on the possible implementation of a cat curfew
- subsidising cat desexing programs
- promoting responsible pet ownership
- training authorised officers
- reviewing and adjusting the frequency of park patrols as required
- increasing park patrols
- auditing properties where dangerous or menacing dogs are kept
- reviewing information on our website
- social media posts about responsible pet management
- identifying suitable locations for dog poo bag dispensers and installing additional dispensers
- amending working hours to reunite owners with their pets
- following up on unpaid animal registration.

Food Act ministerial directions

In accordance with section 7E of the *Food Act 1984*, there were no ministerial directions received by Moreland City Council during the financial year.

Road Management Act ministerial directions

In accordance with section 22 of the *Road Management Act 2004*, we must publish a copy or summary of any ministerial direction in our annual report. We did not receive any ministerial directions during 2021-22.

Charter of Human Rights and Responsibilities commitment

The *Charter of Human Rights and Responsibilities Act 2006* sets out the basic rights, freedoms and responsibilities of all people in Victoria.

The charter requires governments, local councils and other public authorities consider human rights when they:

- make laws
- develop policies
- provide services.

Beyond compliance, Council takes a proactive approach to its commitment to the charter, promoting a culture of human rights across the organisation. We also facilitate shared attitudes, values and behaviours that influence the policymaking, decisions and practices of government to uphold the human rights of all people.

Potential breaches of human rights has been added to Council's risk register with the following controls in place to manage the risk:

- Moreland Human Rights Policy
- human rights advisory committee
- human rights charter training for staff
- gender impact assessments
- social cohesion plan.

Human rights charter assessments were conducted on all new or revised policies, strategies, plans and programs in line with charter responsibilities. Key council officers participated in human rights charter training provided by the Victorian Equal Opportunity and Human Rights Commission. Other human rights-related training for staff included LGBTQIA+ awareness, cultural safety, gender equality and disability awareness. Human rights charter training and other inclusion and diversity training are now embedded into our training calendar. This action plays a key role in ensuring we are an inclusive organisation.

We reviewed our advisory committee and reference group structure and reconvened human rights-related committees and reference groups to guide the human rights policy and associated plans and strategies, recruiting more than 50 community members with diverse lived experience across these groups. For the first time, a First Nations advisory committee and LGBTQIA+ reference group was established. Others that were reconvened included:

- the Human Rights and Inclusion Advisory Committee
- Gender Equality Reference Group
- Disability Reference Group, Age-Friendly Reference Group
- Affordable Housing Advisory Committee
- Environmental Sustainability Advisory Group.

A key goal of our human rights policy is to advance inclusion and social cohesion in the community. We held celebratory and awareness-raising events both online and in-person for significant dates including International Women's Day, Refugee Week, Cultural Diversity Week, IDAHOBIT, Reconciliation Week, NAIDOC and International Day for People with a Disability. We established an Interfaith Network, funded local projects such as the Moreland Democracy Lab's Seeds of Change, VICSEG's Connecting Women in Moreland and Merri Health's Great Idea Program in Glenroy to deliver social cohesion outcomes under our Social Cohesion Plan.

Moreland Democracy Lab

The Moreland Democracy Lab is a partnership project between Council and The Public Value Studio. The project engages people who are new to formal involvement in their community and leading community-based projects. More than 200 local people and groups have been involved so far. The key outcomes included:

- providing participants with an opportunity to participate in decision-making
- furthering their understanding of council processes and their knowledge and skills in how to influence those processes
- providing them with leadership and professional networking opportunities
- fostering a sense of social connection.

Reconciliation

Council has a strong partnership with the Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation. We held 10 cultural consultations with the Wurundjeri Woi-wurrung Cultural Heritage

Aboriginal Corporation to get advice on projects and policies that impact on cultural rights and practice. These included:

- Woi-wurrung names at Coburg Civic Centre
- Our libraries invigorating their First Nations collections and doing other associated works
- A proposed health and community services precinct in Coburg
- Organising Survival Day 2022
- Progress on waterway projects for the Moonee Ponds, Merri, Melville and Westbreen creeks, Brunswick Central Parklands & IWM Plan and Fawkner Merri Creek Parklands Plan

Our vision as a council for reconciliation is respectful and inclusive recognition of Wurundjeri Woi-wurrung people. They are the Traditional Owners of the lands and waterways in the area now known as Merri-bek. In October 2021, Council, Wurundjeri Woi-wurrung Elders, and local Aboriginal and Torres Strait Islander residents signed a Statement of Commitment to Wurundjeri Woi-wurrung People and Aboriginal and Torres Strait Islander Communities of the City of Moreland (now known as Merri-bek).

Gender equality

Council also submitted our first Gender Equality Action Plan 2021-2025 under the Act in March 2022 and are now setting up an internal working group for implementation. We are also required to undertake gender impact assessments for new or to-be-revised policies, programs and services with a significant impact on the public.

In March 2022, we celebrated the significant contributions of women in the community to environmental justice and gender equality through a social media campaign about International Women's Day.

We conducted the Moreland LGBTQIA+ communities survey to gain an insight into emerging themes, future actions and provide direction to Council in the LGBTQIA+ space. As LGBTQIA+ communities in our municipality continue to grow, it is important that we are responsive and engaged to provide safe and accessible services to everyone.

The survey revealed a consensus that Council should play a lead role in creating a safe and welcoming city, where LGBTQIA+ communities are visible and celebrated. This evidence is being used to develop our first LGBTQIA+ action plan.

The Moreland LGBTQIA+ parents' network is a friendly and supportive group, that has been brought together by Maternal and Child Health Nurses. The network is a safe space for new LGBTQIA+ parents to connect and discuss the unique challenges faced by rainbow families. Our MCH nurses facilitate a WhatsApp group, allowing parents to ask questions, seek support or share ideas with each other. A strong and connected community of LGBTQIA+ parents within our municipality is vital to maintaining positive health outcomes of both parents and children of rainbow families. By increasing visibility and providing support to LGBTQIA+ families, we are working to change outdated views on parenting and families that in the past have led to rainbow families being discriminated against or forgotten. The Moreland LGBTQIA+ parents' network, demonstrates a commitment to improving the social and health outcomes of the LGBTQIA+ community in our municipality, in line with our human rights policy.

Socially responsible procurement

Council is committed to applying the principles of sustainable procurement in our purchasing decisions, focusing on specific economic, environmental and social objectives. To deliver on this commitment, we use procurement as an opportunity to generate social, environmental and economic benefits. This demonstrates corporate social responsibility by taking positive action to demonstrate our commitment

to the Victoria Social Procurement Framework and procurement activities. Our Procurement Policy 2021-2025 aims to increase the number of suppliers from priority groups and other local businesses registered.

We have developed a local supplier register, a database of local businesses, First Nations businesses, social enterprises, and Australian disability enterprises that are based in our municipality, Melbourne's north and Melbourne's west and have registered to supply to Council. Currently 771 enterprises are registered, with 40 social enterprise, 18 First Nations and 5 disability enterprises.

Back Your Neighbour campaign

The Back Your Neighbour campaign is run by the Local Government Mayoral Taskforce Supporting People Seeking Asylum. The taskforce is a group of local councils from across the country who are speaking up for the thousands of people living without support while their claims for refugee status are being processed. Some people have been waiting almost a decade for a final decision. Council has taken a lead role in the taskforce.

In the lead-up to the federal election in 2022, Council was part of a delegation to Canberra to meet key Ministers. Along with 37 councils, we advocated for:

- replacing the existing fast-track system with a single refugee status determination process and an independent, timely and fair merits review
- replacing temporary protection visas with a permanent humanitarian visa
- increasing funding to urgently clear the backlog of asylum applications and appeals
- providing access to Medicare, income support, employment, mental health and other vital services
- providing funding to local services who are supporting individuals and families seeking asylum.

We convened a range of local service provider and community networks to support the capacity, reach and good governance of community organisations that target priority groups, including:

- Multicultural Settlement Services Network
- Fawkner Services Providers Networks
- Moreland Disability Service Provider Network
- Family Violence Network.

Council also produced and distributed a bi-monthly service provider e-newsletter to update the local community sector of important human rights and COVID-19 related information, with a reach of more than 500 providers.

National Competition Policy annual statement of compliance

Moreland City Council has an ongoing commitment to comply with the National Competition Policy and we are obligated to adhere to competitive neutrality principles. During the 2021-22 financial year, Moreland City Council complied with the requirements of the National Competition Policy and did not receive any complaints in relation to competitive neutrality.

Infrastructure and development contributions

We introduced a development contributions plan in 2015. In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting agency must prepare and give a report to the Minister for Planning on development contributions, including levies and works in kind.

For 2021-22, the following information about development contributions is disclosed.

Table 1 – Total Development Contributions Plan (DCP) levies received in 2021-22 financial year

DCP name and year approved	Levies received in 2021-22 financial year
Moreland DCP (2015)	\$1,678,459
Total	\$1,678,459

Table 2 - DCP land, works, services or facilities accepted as works-in-kind in 2021-22 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Moreland DCP (2015)				
Total				\$0

Table 3 – Total DCP contributions received and expended to date (for DCPs approved after 1 June 2016)

DCP name and year approved	Total levies received (\$)	Total levies expended (\$)	Total works-in-kind accepted (\$)	Total DCP contributions received (levies and works-in-kind) (\$)
Moreland DCP (gazetted 10 September 2015)	\$11,072,192	\$6,911,979	\$0	\$11,072,192
Total	\$11,072,192	\$6,911,979	\$0	\$11,072,192

Table 4 - Land, works, services or facilities delivered in 2021-22 financial year from DCP levies collected

Project description	Project ID	DCP name and year approved	DCP fund expended (\$)	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	Percentage of item delivered
TCI STREETSCAPE MASTERPLAN COBURG	RD0001	Moreland DCP (2015)	21,314	0	662,443	0	683,758	17%
CHARLES MUTTON RES-TENNIS 86 LORNE ST FAWKNER	CF108	Moreland DCP (2015)	4,532	0	144,011	0	148,543	100%
BUDDS STREET BELL-CHANGE OF SEAL COBURG	RD0424	Moreland DCP (2015)	47,155	0	345,165	0	392,320	100%
MUCHELL GROVE RENNIE-CROZIER COBURG	RD0667	Moreland DCP (2015)	46,270	0	389,294	0	435,564	100%
DALE AVENUE BRADLEY-OHEA PASCOE VALE & PASCOE VALE SOUTH	RD0287A	Moreland DCP (2015)	1,457	0	367,391	0	368,848	100%
DALE AVENUE BRADLEY-OHEA PASCOE VALE - Part B	RD0287B	Moreland DCP (2015)	14,117	0	371,786	0	385,903	100%
CHAPMAN AVENUE GEORGE-PASCOE VALE GLENROY	RD0343	Moreland DCP (2015)	1,437	0	21,115	0	22,552	100%
MOONEE BOULEVARD CROSS-VALLEY GLENROY	RD0898	Moreland DCP (2015)	2,134	0	10,258	0	12,392	35%

ALBION STREET SYDNEY-LILLIAN BRUNSWICK	RD0205	Moreland DCP (2015)	9,716	0	41,357	0	51,073	100%
ELECTRIC AVENUE PLUMPTON-WATERLOO GLENROY	RD0208	Moreland DCP (2015)	1,963	0	32,549	0	34,512	100%
LEWIS STREET PLUMPTON-WATERLOO GLENROY	RD0707	Moreland DCP (2015)	1,639	0	35,912	0	37,551	100%
FREEMAN DRIVE WEST-LIZA GLENROY - Part B	RD0909A	Moreland DCP (2015)	52	0	4,148	0	4,200	100%
FREEMAN DRIVE WEST-LIZA GLENROY	RD0909B	Moreland DCP (2015)	591	0	15,211	0	15,802	100%
WESTON STREET STERLING-LYGON BRUNSWICK & BRUNSWICK EAST	RD0914A	Moreland DCP (2015)	1,643	0	37,358	0	39,001	100%
WESTON STREET STERLING-LYGON BRUNSWICK - Part B	RD0914B	Moreland DCP (2015)	2,354	0	76,835	0	79,189	100%
ADLER GROVE BOUNDARY-TONKIN COBURG NORTH	RD0712	Moreland DCP (2015)	4,477	0	31,957	0	36,434	100%
SELBOURNE STREET SHAFTESBURY- CLARENDON COBURG	RD0605	Moreland DCP (2015)	4,716	0	21,405	0	26,121	100%

MURRAY STREET MCDOUGALL-WILLIAM FAWKNER	RD0920	Moreland DCP (2015)	0	0	41,656	0	41,656	100%
MAGDALEN STREET CLEVE-BELL PASCOE VALE SOUTH	RD0473	Moreland DCP (2015)	529	0	24,657	0	25,186	100%
ILA STREET WESTFARVIEW GLENROY & HADFIELD	RD0937A	Moreland DCP (2015)	68	0	5,828	0	5,896	100%
ILA STREET WEST- FARVIEW GLENROY - Part B	RD0937B	Moreland DCP (2015)	869	0	24,270	0	25,139	100%
MINONA STREET JUKES-DENYS FAWKNER	RD0776	Moreland DCP (2015)	0	0	26,809	0	26,809	100%
ROW-2 GLADSTONE LANE GLADSTONE-1 LYTTON GLENROY	RD0084	Moreland DCP (2015)	1,100	0	13,925	0	15,025	100%
HENLEY STREET THE BOULEVAR- BRENTWOOD PASCOE VALE SOUTH	RD0359	Moreland DCP (2015)	516	0	21,946	0	22,462	100%
MIDDLE STREET DAVID-DAVIES HADFIELD	RD0842	Moreland DCP (2015)	1,124	0	35,813	0	36,937	69%
SHARP GROVE LORENSEN-GLYNDON COBURG NORTH	RD0613	Moreland DCP (2015)	2,263	0	16,163	0	18,426	100%

SEACOMBE STREET WINN-LOCK FAWKNER	RD0561	Moreland DCP (2015)	0	0	19,962	0	19,962	17%
HOPE STREET SUTHERLAND-FRASER- BOTH CARRIAGEWAYSS BRUNSWICK	RD0317	Moreland DCP (2015)	7,393	0	32,688	0	40,081	98%
THIRD AVENUE FOURTH-FIFTH BRUNSWICK	RD0446	Moreland DCP (2015)	2,233	0	18,748	0	20,981	100%
CANBERRA STREET FIFTH-FOURTH BRUNSWICK	RD0373	Moreland DCP (2015)	2,551	0	20,920	0	23,471	100%
LEINSTER GROVE JARVIE-DEAD END BRUNSWICK EAST	RD0041	Moreland DCP (2015)	2,559	0	10,918	0	13,477	100%
TREVANNION STREET DALEY-VIEW GLENROY	RD0089	Moreland DCP (2015)	920	0	12,278	0	13,198	100%
CURTIN AV - BRUNSWICK WEST; HOPETOUN - DEAD END:BOTH CARRIAGEWAYS BRUNSWICK WEST	RD1219	Moreland DCP (2015)	2,377	0	18,740	0	21,117	100%
VICTORIA STREET BOASE-SYDNEY RIGHT CARRIAGEWAY BRUNSWICK	RD0193	Moreland DCP (2015)	3,735	0	17,105	0	20,840	100%

DENYS STREET WILLIAM-MINONA FAWKNER	RD0366	Moreland DCP (2015)	0	0	30,592	0	30,592	100%
CALK STREET LIVINGSTONE-TILLEY COBURG NORTH	RD0334	Moreland DCP (2015)	3,782	0	20,871	0	24,653	100%
MAJOR ROAD BONWICK-WILLIAM FAWKNER	RD0728	Moreland DCP (2015)	0	0	29,742	0	29,742	36%
GLENFERN PLACE WESTDEAD END GLENROY & HADFIELD	RD0233A	Moreland DCP (2015)	103	0	5,488	0	5,591	100%
GLENFERN PLACE WEST-DEAD END GLENROY - Part B	RD0233B	Moreland DCP (2015)	833	0	14,286	0	15,119	100%
LANIGAN STREET DENYS-LOWSON FAWKNER	RD0320	Moreland DCP (2015)	0	0	26,783	0	26,783	100%
HOPE STREET WALLACE-MELVILLE BRUNSWICK	RD0045	Moreland DCP (2015)	4,901	0	14,630	0	19,531	76%
HILTON STREET CHURCHILL- CROMWELL GLENROY	RD0584	Moreland DCP (2015)	2,815	0	25,662	0	28,477	72%
HOLROYD STREET GAFFNEY-OHEA COBURG	RD0452	Moreland DCP (2015)	8,239	0	46,990	0	55,229	100%

HUDSON STREET TYSON-MINONA FAWKNER	RD0454	Moreland DCP (2015)	0	0	29,050	0	29,050	100%
ALBION STREET LEITHEAD-LATROBE BRUNSWICK	RD0457	Moreland DCP (2015)	4,974	0	18,673	0	23,647	81%
ALBION STREET LILLIAN-AUSTIN BRUNSWICK	RD0588	Moreland DCP (2015)	6,918	0	38,991	0	45,909	100%
GRANDVIEW STREET CHAPMAN-WILLIAM GLENROY	RD0821	Moreland DCP (2015)	2,645	0	48,117	0	50,762	100%
WOODLANDS AVENUE HILLVIEW-WINIFRED PASCOE VALE SOUTH	RD0585	Moreland DCP (2015)	941	0	30,785	0	31,726	100%
PRIMULA BOULEVARD DEAD END-SOUTH- LANARK GOWANBRAE	RD0326	Moreland DCP (2015)	0	0	22,843	0	22,843	100%
FLEMING PARK-BOWLS 47-51 ALBERT ST BRUNSWICK EAST	CF057	Moreland DCP (2015)	75,960	0	541,613	0	617,573	100%
HOSKEN RESERVE- SOCCER-FOOTBALL 39A SHORTS RD COBURG NORTH	CF066	Moreland DCP (2015)	401	0	4,469	0	4,870	3%

HOSKEN RESERVE- TENNIS 39A SHORTS RD COBURG NTH	CF067	Moreland DCP (2015)	488	0	5,432	0	5,920	1%
JOHN PASCOE FAWKNER RES-SOCIAL ROOMS EAST 1 FRANCIS ST OAK PARK	CF088	Moreland DCP (2015)	342	0	5,158	0	5,500	2%
JOHN PASCOE FAWKNER RES- TERRY-WEST PAVILLION 1 FRANCIS ST OAK PARK	CF090	Moreland DCP (2015)	305	0	4,596	0	4,901	1%
PARKER RESERVE- BASEBALL 2 KEADY STREET COBURG NORTH	CF092	Moreland DCP (2015)	3,671	0	30,079	0	33,750	24%
PARKER RESERVE PUBLIC TOILETS 2 KEADY STREET, COBURG NORTH	CF043	Moreland DCP (2015)	1,494	0	12,240	0	13,734	47%

SHORE RESERVE- FOOTBALL & CRICKET REYNARD STREET PASCOE VALE SOUTH	CF095	Moreland DCP (2015)	3,904	0	38,932	0	42,836	22%
RAYNER RESERVE- CRICKET & SOCCER 46A DEVON ROAD OAK PARK	CF101	Moreland DCP (2015)	1,684	0	28,216	0	29,900	16%
WALLACE RESERVE- SOUTH 115 JUSTIN AVE GLENROY	CF096	Moreland DCP (2015)	4,691	0	67,640	0	72,331	32%
WALLACE RESERVE- NORTH 115 JUSTIN ABE GLENROY	CF079	Moreland DCP (2015)	10,059	0	136,249	0	146,308	55%
WYLIE RESERVE- SOUTH 1-2-DOG CLUB- MAINTAIN NORTH 1-2 SCOUT HALL NO ACTION 256-264 UNION ST BRUNSWICK WEST	CF097	Moreland DCP (2015)	3,237	0	2,683	0	5,920	12%

HILLVIEW AVENUE REYNARD-PURCHES PASCOE VALE SOUTH	RD0438	Moreland DCP (2015)	2,727	0	79,298	0	82,025	47%
KEANE ST CARR- MCMAHONS COBURG NORTH	RD0432	Moreland DCP (2015)	21,269	0	79,117	0	100,386	40%
CLAREMONT STREET WHITTON-JACKSON COBURG NORTH	RD0548	Moreland DCP (2015)	21,180	0	78,785	0	99,965	67%
DISRAELI GROVE LOUISVILLE-WALHALLA PASCOE VALE	RD0019	Moreland DCP (2015)	33,704	0	303,496	0	337,200	100%
IRENE AVENUE LILY- SHORTS COBURG NORTH	RD0048	Moreland DCP (2015)	2,675	0	9,403	0	12,078	94%
VIEW STREET TREVANNION-MAPLE GLENROY	RD0063	Moreland DCP (2015)	1,646	0	23,354	0	25,000	100%

REPLACE EXISTING DECK LAKE GV-NEAR ADVENTURE PLAYGROUND COBURG NORTH	RD0164	Moreland DCP (2015)	12,037	0	21,566	0	33,603	48%
PRINCES TERRACE WAVERLEY-SPRINGHALL PASCOE VALE SOUTH	RD0231	Moreland DCP (2015)	1,551	0	380,759	0	382,310	100%
PEARSON STREET WHITBY-HOPE RIGHT CARRIAGEWAY BRUNSWICK WEST	RD0328	Moreland DCP (2015)	6,045	0	12,395	0	18,440	35%
ERROL AVENUE BLYTH-KATAWA BRUNSWICK	RD0445	Moreland DCP (2015)	2,084	0	10,148	0	12,232	83%

LYGON ST BARKLY- WESTON RIGHT CARRIAGEWAY BRUNSWICK EAST	RD0460	Moreland DCP (2015)	7,598	0	18,902	0	26,500	60%
MITCHELL PARADE THISTLE-BELL PASCOE VALE SOUTH	RD0478	Moreland DCP (2015)	1,057	0	648,943	0	650,000	100%
MITCHELL PARADE HACKETT-THISTLE PASCOE VALE	RD0549	Moreland DCP (2015)	9,055	0	290,945	0	300,000	100%
WESTGATE STREET ANDERSON- CUMBERLAND PASCOE VALE	RD0550	Moreland DCP (2015)	35,022	0	-14,022	0	21,000	-5%
BALLARD AVENUE BOYNE-BOYNE COBURG NORTH	RD0558	Moreland DCP (2015)	73,665	0	1,335	0	75,000	0%
WATKINS STREET LOWSON-MCBRYDE FAWKNER	RD0617	Moreland DCP (2015)	-317	0	26,317	0	26,000	100%
PEARSON STREET ALBERT-HUNTER RIGHT CARRIAGEWAY BRUNSWICK WEST	RD0691	Moreland DCP (2015)	2,648	0	4,319	0	6,967	22%

PEARSON STREET HOPE-NEWMAN RIGHT CARRIAGEWAY BRUNSWICK WEST	RD0692	Moreland DCP (2015)	6,097	0	9,948	0	16,045	22%
PEARSON STREET HOPE-NEWMAN LEFT CARRIAGEWAY BRUNSWICK WEST	RD0693	Moreland DCP (2015)	6,097	0	9,948	0	16,045	22%
ROSE STREET REYNARD-PRINCES COBURG	RD0754	Moreland DCP (2015)	31,375	0	10,625	0	42,000	6%
JUKES ROAD BOSTON- CHANGE OF SEAL FAWKNER	RD0778	Moreland DCP (2015)	-845	0	61,845	0	61,000	100%
TARANA AVENUE WILLIAM-PALANA GLENROY	RD0817	Moreland DCP (2015)	1,363	0	32,637	0	34,000	100%
PEARSON STREET VICTORIA-WHITBY- LEFT CARRIAGEWAYS BRUNSWICK WEST	RD0835	Moreland DCP (2015)	2,038	0	5,742	0	7,780	38%
HILTON STREET HARTINGTON- TREVANNION GLENROY	RD0896	Moreland DCP (2015)	1,513	0	18,487	0	20,000	73%

GLENROY RD - GLENROY; WIDFORD - WHEATSHEAF:BOTH CARRIAGEWAYS GLENROY	RD1191	Moreland DCP (2015)	9,487	0	52,938	0	62,425	53%
PEARSON ST - BRUNSWICK WEST; NEWMAN - ALBION:RIGHT CARRIAGEWAY BRUNSWICK & BRUNSWICK WEST	RD1214	Moreland DCP (2015)	2,827	0	12,705	0	15,532	81%
PEARSON ST - BRUNSWICK WEST; NEWMAN - ALBION:RIGHT CARRIAGEWAY - Part B	RD1214	Moreland DCP (2015)	2,259	0	13,273	0	15,532	100%
COONANS ROAD LOTHAIR-WOODLANDS PASCOE VALE	RD0150	Moreland DCP (2015)	2,858	0	59,514	0	62,372	100%

A plain English guide to the Financial Report

We are committed to accountability. We have developed this guide to help you understand and analyse the Financial Report.

Our report complies with:

- Australian Accounting Standards
- other authoritative pronouncements of the Australian Accounting Standards Board
- the *Local Government Act 2020*
- the Local Government (Planning and Reporting) Regulations 2014.

Some readers may not be familiar with particular terms required by the standards as we are a part of the public sector. Some of the terms used in private-sector company reports are not appropriate for the public sector.

What is in the annual Financial Report?

The report has 2 main sections: the report and the notes. There are 5 statements and 10 notes. These are:

- prepared by our staff
- audited by the Victorian Auditor-General
- examined by our Audit Committee.

They are then approved and adopted by Council.

The 5 statements are included in the first few pages of the report. They are the:

- comprehensive income statement
- balance sheet
- statement of changes in equity
- statement of cash flows
- statement of capital works.

The notes detail our accounting policies and the make-up of values contained in the statements.

Comprehensive income statement

The comprehensive income statement shows:

- the sources of our revenue under various income headings
- the expenses incurred in running Council during the year.

The expenses relate only to the operations. They do not include the cost associated with the purchase or building of assets. While asset-purchase costs are not included in the expenses, there is a line item for depreciation. Depreciation is a non-cash transaction. It represents the value of an asset decreasing over time due to wear and tear, and becoming out-of-date.

The key figure to look at is the surplus or deficit of the organisation for the year. The accounting surplus or comprehensive result is the total income less the total expenses (net income). While Council may be generating a healthy accounting surplus, this is used to fund other items in our operations. This includes loan principal repayments, transfers to reserves to fund future projects and rates-funded projects in the capital works program.

Balance sheet

The balance sheet is a snapshot of the financial position as at 30 June. It shows what we own as assets and what we owe as liabilities. Towards the bottom of the balance sheet is a line showing net assets. This is the net worth of Council, which has been built up over many years.

The assets and liabilities are separated into current and non-current. Current means those assets or liabilities that will fall due in the next 12 months.

Current and non-current assets

- Cash and other financial assets include cash and investments. That is, cash held in the bank and in petty cash, and our investments.
- Receivables are monies owed to us by ratepayers and others.
- Investment property represents the value of property owned by Council as investment.
- Property, infrastructure, plant and equipment is the largest component of our worth. It represents the value of all the assets held by Council. This includes land, buildings, roads, vehicles, equipment and parks. This has been built up over many years.

Current and non-current liabilities

- Payables are those who we owed money to as at 30 June.
- Provisions include accrued long service and annual leave owed to employees.
- Trust funds represent monies held in trust by Council.
- Loans represent our outstanding borrowings.

Net assets

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

Total equity

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

- asset revaluation reserve is the difference between the previously recorded value of assets and their current valuations
- other reserves are allocations of funds that have been set aside and act as a future funding source for specific purposes:
 - these reserve funds do not have bank accounts of their own but are a theoretical split up of cash that Council has on hand for a future identified need or obligation
 - our reserves are broken up into 2 categories: restricted and non-restricted
- accumulated surplus is the value of all surpluses and deficits accumulated over time.

Statement of changes in equity

The statement of changes in equity summarises the transactions relating to the equity over the financial year. This statement shows the values of such changes and how these changes arose.

The main reasons for a change in equity stem from:

- a surplus or deficit from operations for the year
- the use of monies from our reserves
- revaluation of the assets, which takes place on a regular basis and also occurs when existing assets are taken up in the books for the first time.

Statement of cash flows

The cash flow statement summarises our cash payments and cash received for the year.

The values may differ from those shown in the income statement as it is prepared on a cash accounting basis. The cash flow statement includes the total value (including GST). The income statement is prepared on an accrual basis and is excluding GST.

Our cash arises from, and is used in, 3 main areas:

- cash flows from operating activities:
 - receipts – all cash received into our bank account from ratepayers and others who owed money to us. Receipts can include grant payments, fees and fines or interest earnings from our cash investments
 - payments – all cash paid by us from our bank account to staff, creditors and other persons
- cash flows from investing activities:
 - this section shows the cash invested in the creation or purchase of property, infrastructure, plant and equipment assets. It also includes the cash received from the sale of these assets
- cash flows from financing activities:
 - this is where the receipt and repayment of borrowed funds are recorded.

The bottom line of the cash flow statement states the cash held at the end of the financial year. This shows our capacity to meet cash debts and other liabilities.

Statement of capital works

The statement of capital works details all amounts expended by Council on capital works. The statement classifies the expenditure in line with our asset classes.

It categorises capital works expenditure into:

- renewal of assets
- upgrading of assets
- expansion of assets
- creating new assets.

Each of these categories has a different impact on our future costs.

Notes to the accounts

The notes are a very important and informative section of the report. We have given details of our accounting policies to help you understand how the values shown in the statements are established. We have described these throughout the notes as relevant.

The notes also give details behind many of the summary figures in the statements. The note numbers are shown beside the relevant items in the comprehensive income statement, balance sheet, statement of cash flows and statement of capital works.

Where we wish to disclose other information, which cannot be incorporated into the statements, we have shown it in the notes.

Other notes include:

- the breakdown of expenses, revenues, reserves and other assets
- contingent liabilities
- transactions with persons related to Council.

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

Statements by Principal Accounting Officer and Councillors

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

The certification of Councillors is made by 2 Councillors on behalf of Council that, in their opinion, the financial statements present fairly the financial transactions of Council.

Auditor General's report

The independent audit report provides you with an external and independent opinion on the financial statements. It confirms that the financial report has been prepared in accordance with relevant legislation and professional standards, and that it represents a fair picture of Council's financial affairs.

Our main office

90 Bell Street, Coburg

External auditor

Auditor-General of Victoria

Internal auditor

Crowe

Solicitors

Various

Bankers

Commonwealth Bank of Australia
Westpac Institutional Bank

Website address

merri-bek.vic.gov.au



Moreland
City Council

Moreland City Council

Annual Financial Report
For the Year Ended 30 June 2022

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

FINANCIAL REPORT	Page
Certification of the Financial Statements	1
Financial Statements	
Comprehensive Income Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Statement of Capital Works	8
Notes to Financial Statements	
Note 1	9
Overview	
Note 2	11
2.1 Performance against budget	
2.1.1. Income and expenditure	11
2.1.2. Capital works	13
2.2 Analysis of Council results by program	15
Note 3	17
Funding for the delivery of our services	
3.1. Rates and charges	17
3.2. Statutory fees and fines	17
3.3. User fees	17
3.4. Funding from other levels of government	18
3.5. Contributions	19
3.6. Net gain/(loss) on disposal of property, infrastructure, plant and equipment	19
3.7. Other income	19
Note 4	20
The cost of delivering services	
4.1. Employee costs	20
4.2. Materials and services	20
4.3. Depreciation	20
4.4. Amortisation - Right of use assets	20
4.5. Bad and doubtful debts	21
4.6. Borrowing costs	21
4.7. Other expenses	21
Note 5	22
Our financial position	
5.1. Financial assets	22
5.2. Non-financial assets	24
5.3. Payables, trust funds and deposits and unearned income/revenue	24
5.4. Interest-bearing liabilities	25
5.5. Provisions	26
5.6. Financing arrangements	27
5.7. Commitments	28
5.8. Leases	29
Note 6	31
Assets we manage	
6.1. Non current assets classified as held for sale	31
6.2. Property, infrastructure plant and equipment	32
6.3. Investments in associates, joint arrangements and subsidiaries	39
6.4. Investment property	39
Note 7	40
People and relationships	
7.1. Council and key management remuneration	40
7.2. Related party disclosure	42
Note 8	43
Managing uncertainties	
8.1. Contingent assets and liabilities	43
8.2. Change in accounting standards	43
8.3. Financial instruments	43
8.4. Fair value measurement	45
8.5. Events occurring after balance date	45
Note 9	46
Other matters	
9.1. Reserves	46
9.2. Reconciliation of cash flows from operating activities to surplus/(deficit)	48
9.3. Superannuation	48
Note 10	49
Change in accounting policy	

Certification of the Financial Statements

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.



Sue Vujcevic
Principal Accounting Officer

Date : 21/09/2022
Coburg, Victoria

In our opinion, the accompanying financial statements present fairly the financial transactions of the Moreland City Council for the year ended 30 June 2022 and the financial position of the Council as at that date.

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.



Mark Riley
Councillor
Date : 21/09/2022
Coburg, Victoria



Lambros Tapinos
Councillor
Date : 21/09/2022
Coburg, Victoria



Cathy Henderson
Chief Executive Officer
Date : 21/9/2022
Coburg, Victoria

Independent Auditor's Report

To the Councillors of Merri-bek City Council (formerly Moreland City Council)

Opinion I have audited the financial report of Moreland City Council (the council) which comprises the:

- balance sheet as at 30 June 2022
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including significant accounting policies
- certification of the financial statements.

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 *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020* and applicable Australian Accounting Standards.

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

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the financial report The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

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
28 September 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
Income			
Rates and charges	3.1	172,652	163,998
Statutory fees and fines	3.2	14,338	10,798
User fees	3.3	6,977	5,897
Grants - operating	3.4	24,766	32,540
Grants - capital	3.4	8,844	5,678
Contributions - monetary	3.5	13,123	13,729
Contributions - non monetary	3.5	1,387	401
Fair value adjustments for investment property	6.4	1,645	1,225
Other income	3.7	4,622	4,109
Total income		248,354	238,374
Expenses			
Employee costs	4.1	97,179	105,124
Materials and services	4.2	68,264	66,857
Depreciation	4.3	28,311	27,280
Amortisation - right of use assets	4.4	236	236
Net loss on disposal of property, infrastructure, plant and equipment	3.6	2,734	5,054
Bad and doubtful debts	4.5	2,242	2,865
Borrowing costs	4.6	747	937
Other expenses	4.7	664	627
Total expenses		200,376	208,982
Surplus for the year		47,978	29,392
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)		356,647	667
Total comprehensive result		404,625	30,059

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
Assets			
Current assets			
Cash and cash equivalents	5.1	17,051	57,425
Trade and other receivables	5.1	38,461	32,425
Other financial assets	5.1	97,000	51,500
Inventories	5.2	294	397
Non-current assets classified as held for sale	6.1	2,119	-
Other assets	5.2	2,416	2,419
Total current assets		157,341	144,166
Non-current assets			
Unlisted Shares	6.3	2	2
Property, infrastructure, plant and equipment	6.2	2,646,815	2,273,912
Right-of-use assets	5.8	945	1,181
Investment property	6.4	28,870	27,225
Total non-current assets		2,676,632	2,302,320
Total assets		2,833,973	2,446,486
Liabilities			
Current liabilities			
Trade and other payables	5.3	12,337	14,857
Trust funds and deposits	5.3	5,465	6,466
Unearned income/revenue	5.3	3,272	6,674
Interest-bearing liabilities	5.4	1,326	9,907
Provisions	5.5	21,072	21,806
Total current liabilities		43,472	59,711
Non-current liabilities			
Interest-bearing liabilities	5.4	23,157	24,483
Provisions	5.5	2,253	1,826
Total non-current liabilities		25,410	26,308
Total liabilities		68,882	86,019
Net assets		2,765,091	2,360,466
Equity			
Accumulated surplus		710,485	668,559
Asset revaluation reserve	9.1	1,969,486	1,612,840
Other reserves	9.1	85,119	79,067
Total Equity		2,765,091	2,360,466

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		2,360,466	668,559	1,612,840	79,067
Surplus for the year		47,978	47,978	-	-
Net asset revaluation increment		356,647	-	356,647	-
Transfers to other reserves	9.1	-	(59,061)	-	59,061
Transfers from other reserves	9.1	-	53,009	-	(53,009)
		<u>2,765,091</u>	<u>710,485</u>	<u>1,969,487</u>	<u>85,119</u>
Balance at end of the financial year		2,765,091	710,485	1,969,487	85,119

2021		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,329,707	655,226	1,612,160	62,321
Recognition of previously unrecognised non-current assets					
- Property		(30)	(30)	-	-
- Infrastructure Assets		532	518	14	-
- Plant and equipment		200	200	-	-
Adjusted opening balance		<u>2,330,407</u>	<u>655,914</u>	<u>1,612,174</u>	<u>62,321</u>
Surplus for the year		29,392	29,392	-	-
Net asset revaluation increment	6.2	667	-	667	-
Transfers to other reserves	9.1	-	(40,170)	-	40,170
Transfers from other reserves	9.1	-	23,423	-	(23,423)
		<u>2,360,467</u>	<u>668,559</u>	<u>1,612,840</u>	<u>79,067</u>
Balance at end of the financial year		2,360,466	668,559	1,612,840	79,067

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
Cash flows from operating activities			
Rates and charges		168,362	157,771
Statutory fees and fines		13,767	12,893
User fees		7,280	4,804
Grants - operating		24,233	32,370
Grants - capital		6,056	9,265
Contributions - monetary		13,123	13,729
Interest received		421	446
Trust funds and deposits taken		38,145	34,435
Other receipts		4,975	3,857
Net GST refund/(payment)		2,911	2,267
Employee costs		(97,638)	(103,219)
Materials and services		(77,879)	(73,430)
Trust funds and deposits repaid		(39,146)	(33,782)
Other payments		(560)	(4,872)
Net cash provided by operating activities	9.2	64,050	56,535
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(48,691)	(54,194)
Proceeds from sale of property, infrastructure, plant and equipment		421	292
Payments for investments		(45,500)	(10,000)
Net cash used in investing activities		(93,770)	(63,902)
Cash flows from financing activities			
Finance costs		(747)	(937)
Proceeds from borrowings		-	9,500
Repayment of borrowings		(9,907)	(1,312)
Net cash provided by/(used in) financing activities		(10,654)	7,251
Net decrease in cash and cash equivalents		(40,374)	(116)
Cash and cash equivalents at the beginning of the financial year		57,425	57,541
Cash and cash equivalents at the end of the financial year		17,051	57,425
Restrictions on cash assets	5.1		
Financing arrangements	5.6		

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

Statement of Capital Works For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Property			
Land		2,047	659
Buildings		28,520	14,247
Total Property		30,567	14,906
Plant and equipment			
Plant, machinery and equipment		6,460	1,853
Fixtures, fittings and furniture		873	151
Computers and telecommunications		1,116	438
Library books		1,023	1,000
Total plant and equipment		9,472	3,442
Infrastructure			
Roads		4,919	6,771
Bridges		344	2,473
Footpaths		4,152	5,388
Drainage		2,464	3,477
Other infrastructure		4,743	2,356
Total infrastructure		16,622	20,465
Total capital works expenditure		56,660	38,811
Represented by:			
New asset expenditure		10,424	12,738
Asset renewal expenditure		25,755	23,533
Asset expansion expenditure		19,342	-
Asset upgrade expenditure		1,139	2,540
Total capital works expenditure	6.2	56,660	38,811

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

OVERVIEW

Note 1 Introduction

The Moreland City Council was established by an Order of the Governor in Council on 21 June 1994 and is a body corporate. The Council's main office is located at 90 Bell Street, Coburg.

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

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

(b) Impact of COVID-19

During 2021-22 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

- infringement revenue loss of \$2.2 million
- increased costs of \$1.7 million due to the closure and restrictions on the leisure centres
- security costs for the outdoor pools and libraries of \$0.5 million
- waiver of 6 months of health registration fees for food businesses of \$0.3 million
- additional cleaning costs of \$0.2 million
- venue hire income \$0.1 million loss
- parking income loss of \$0.1 million
- COVID-19 related communications of \$0.1 million
- rent relief for our tenants of \$0.1 million
- Grant income received as part of COVID-19 stimulus: Outdoor Activation Program \$1.0 million, Department of Families, Fairness and Housing Local Partnerships \$0.6 million, Creative Victoria - On The Road Again \$0.5 million.

(c) Events occurring after balance date

In early July 2022, Moreland City Council wrote to the Minister for Local Government to formally change its name to Merri-bek City Council. The Governor in Council has officially approved the new name for Moreland City Council, with the change to Merri-bek published in the Victorian Government Gazette on the 15 September 2022. The name change to Merri-bek City Council will legally take effect from Monday 26 September.

Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$3 million where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 24 June 2021. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council sets guidelines and parameters for revenue and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

2.1.1 Income and expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000	Variance 2022 %	Ref
Income					
Rates and charges	171,645	172,652	1,007	0.6%	
Statutory fees and fines	15,022	14,338	(684)	-4.6%	
User fees	6,378	6,977	599	9.4%	
Grants - operating	18,682	24,766	6,084	32.6%	1
Grants - capital	8,696	8,844	148	1.7%	
Contributions - monetary	11,213	13,123	1,910	17.0%	2
Contributions - non monetary	-	1,387	1,387	100.0%	3
Fair value adjustments for investment property	-	1,645	1,645	100.0%	4
Other income	6,207	4,622	(1,585)	-25.5%	5
Total income	237,843	248,354	10,511	4.4%	
Expenses					
Employee costs	99,593	97,179	2,414	2.4%	
Materials and services	66,834	68,264	(1,430)	-2.1%	
Depreciation	27,191	28,311	(1,120)	-4.1%	
Amortisation - right of use assets	236	236	(0)	-0.1%	
Net loss on disposal of property, infrastructure, plant and equipment	-	2,734	(2,734)	-100.0%	6
Bad and doubtful debts	2,911	2,242	669	23.0%	7
Borrowing costs	976	747	229	23.5%	8
Other expenses	749	664	85	11.4%	9
Total expenses	198,490	200,376	(1,887)	-1.0%	
Surplus/(deficit) for the year	39,353	47,978	8,624	21.9%	

(i) Explanation of material variations

Ref.	Item	Explanation
1	Grants - operating	75% of the Commonwealth Financial Assistance Grant 2022/23 was received in advance. Unbudgeted grants were also recognised for Outdoor Activation Program, DFFH Local Partnerships, Creative Victoria - On The Road Again and RRIF - Guidelines Project.
2	Contributions - monetary	Subdivider contributions were higher than anticipated due to increased development activity.
3	Contributions - non monetary	This variance is due to the recognition of unbudgeted developer contributed infrastructure assets.
4	Fair value adjustments for investment property	Market valuations undertaken for Council's investment properties by qualified valuers, resulted in this overall increase.
5	Other income	Other income is unfavourable in part due to the reallocation of Open Space, Transport & Urban Development fees to User Fees & Charges. In addition Interest income was unfavourable due to a lower return on Councils investments.
6	Net loss on disposal of property, infrastructure, plant and equipment	The disposal of infrastructure and other assets during the year is unbudgeted. This mainly occurs during the replacement of roads and other infrastructure assets where undepreciated balances are written off.
7	Bad and doubtful debts	Bad and doubtful debts are favourable due to the reduction in the volume of Statutory Fees & Fines.
8	Borrowing costs	Borrowing costs were lower due to the early repayment of an \$8.0m loan.
9	Other expenses	Other expenses is favourable to due the reallocation of Legal fees from Other expenses to Materials & Services.

2.1.2 Capital works

	Budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000	Variance 2022 %	Ref
Property					
Land	-	2,047	2,047	100.0%	1
Buildings	27,887	23,309	(4,578)	-16.4%	2
Total property	27,887	25,356	(2,531)	-9.1%	
Plant and equipment					
Plant, machinery and equipment	1,738	6,460	4,722	271.7%	3
Fixtures, fittings and furniture	175	873	698	399.1%	4
Computers and telecommunications	1,055	1,116	61	5.8%	
Library books	1,020	1,023	3	0.3%	
Total plant and equipment	3,988	9,472	5,484	137.5%	
Infrastructure					
Roads	8,931	4,872	(4,059)	-45.4%	5
Bridges	80	344	264	330.1%	6
Footpaths	7,085	4,152	(2,933)	-41.4%	7
Drainage	1,776	2,464	688	38.7%	8
Recreational, leisure and community facilities	1,201	5,258	4,057	337.8%	9
Waste management	219	-	(219)	-100.0%	10
Parks, open space and streetscapes	7,127	2,522	(4,605)	-64.6%	11
Transport management/Off street car parks	2,844	-	(2,844)	-100.0%	12
Other infrastructure	605	2,221	1,616	267.1%	13
Total infrastructure	29,868	21,833	(8,036)	-26.9%	
Total capital works expenditure	61,743	56,660	(5,083)	-8.2%	
Represented by:					
New asset expenditure	23,422	10,424	(12,998)	-55.5%	14
Asset renewal expenditure	31,786	25,755	(6,031)	-19.0%	15
Asset expansion expenditure	79	19,342	19,263	24383.5%	16
Asset upgrade expenditure	6,456	1,139	(5,317)	-82.4%	17
Total capital works expenditure	61,743	56,660	(5,083)	-8.2%	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	Spending in relation to land purchases occurs as opportunities to purchase in identified strategic areas are identified. This is generally in accordance with Council's adopted framework to fill open space gaps known as A Park Close to Home, these purchases are funded through the Public Resort & Recreation Land fund.
2	Buildings	This variance exists partly as a result of project expenditure relating to the Glenroy Community Hub budgeted to buildings but when capitalised was reclassified as fixtures, fittings and furniture and other infrastructure. Other building works were also reclassified to recreational, leisure and community facilities.
3	Plant, machinery and equipment	Variance is explained by the purchase of 12 waste trucks, which were initially planned to be budgeted for in the prior year.
4	Fixtures, fittings and furniture	Project expenditure that was budgeted for buildings was reclassified and capitalised as fixtures & fittings.
5	Roads	Related to work still in progress that was not completed during the year. There was also a component of expenditure budgeted for roads that was reclassified as drainage and infrastructure assets.
6	Bridges	The expenditure is higher than budgeted due to the completion of bridge construction works earlier than anticipated
7	Footpaths	Related to work still in progress that was not completed during the year due to construction delays.
8	Drainage	Drainage was higher than budgeted due to various capital works being classified as drainage upon project completion
9	Recreational, leisure and community facilities	Expenditure is higher than budget as a result of building works being reclassified to the appropriate building type.
10	Waste management	Predominately due to a delay in the purchase and installation of solar smart compaction bins as well as street litter bins
11	Parks, open space and streetscapes	Variance to budget is largely related to several large works still in progress such as Parks Close to Home project.
12	Transport management/Off street car parks	Budgeted project expenditure related to traffic signals at Newlands & McMahons Rd classified under other structures, along with several transport and streetscape projects not completed this financial year
13	Other infrastructure	Associated to expenditure that has resulted in various assets classified as other structures, such as public lighting, play equipment, open space furniture & street furniture.
14	New asset expenditure	Related to unfinished projects such as Parks Close to Home & Flemming Park Construction which are in the final stages of completion.
15	Asset renewal expenditure	Various capital works projects still in progress and due shortly for completion.
16	Asset expansion expenditure	Predominately relates to the Glenroy Community Hub classified as expansion in nature.
17	Asset upgrade expenditure	Some unfinished projects such as Fleming park and Charles Mutton Reserve pavilion and various upgrades to sports fields lighting.

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Chief Executive Officer Management

Chief Executive Officer Management oversees the management executive group, manages overall operations and sets the tone, vision and culture of Council.

City Infrastructure

City Infrastructure is responsible for Council's infrastructure and fleet assets. This includes planning, designing, building, expanding, renewing, cleansing and maintaining a diverse range of assets that underpin the day to day operation and wellbeing of the community. The department is also responsible for local laws and waste collection.

Business Transformation

Business Transformation is responsible for corporate functions relating to people, culture and business enhancement. This includes finance and procurement, human resources, corporate governance, organisational performance and information technology.

Community

Community provides high quality community focused programs, service delivery and communication to residents. It is responsible for services relating to infants, children, youth, family and aged. Leading the achievement of our wellbeing outcomes including recreation, health, education, cultural vibrancy, safety social cohesion and emergency management.

Place and Environment

Place and Environment is responsible for influencing development within Moreland. Place and Environment responds to population growth, environment change within Moreland and supporting economic development investment and attraction. The directorate advances city-shaping major partnership projects, delivers holistic place-based outcomes and manages Council-owned properties.

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

	Income	Expenses	Surplus (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Chief Executive Officer Management	-	618	(618)	-	299
City Infrastructure	44,672	64,810	(20,137)	8,129	2,354,899
Business Transformation	163,888	65,092	98,796	7,048	209,897
Place and Environment	20,118	20,283	(165)	2,040	25,218
Community	19,676	49,574	(29,898)	16,394	243,659
	248,354	200,377	47,978	33,611	2,833,972

	Income	Expenses	Surplus (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Chief Executive Officer Management	37,739	20,123	17,616	-	233
City Infrastructure	39,188	64,442	(25,253)	5,734	2,047,996
Business Transformation	125,438	52,396	73,042	17,503	176,440
Engagement and Partnerships	3,072	11,023	(7,951)	832	4,854
City Futures	16,163	20,013	(3,850)	413	388
Community Development	16,773	40,984	(24,211)	13,737	216,577
	238,374	208,982	29,393	38,218	2,446,486

The directorates City Futures and Engagement and Partnerships combined into the single directorate Place and Environment in 2022

Note 3 Funding for the delivery of our services	2022	2021
3.1 Rates and charges	\$'000	\$'000
General rates	148,122	143,548
Waste management charge	21,516	17,134
Special rates and charges	551	549
Supplementary rates and rate adjustments	1,590	1,941
Interest on rates and charges	873	826
Total rates and charges	172,652	163,998

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its total market value of the land plus buildings and other improvements.

The valuation base used to calculate general rates for 2021-22 was \$61.3 billion (2020-21 was \$58.4 billion). The 2021-22 rate in the CIV dollar was 0.0024283 (2020-21 was 0.0024833).

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation was first applied in 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	2021
	\$'000	\$'000
Infringements and costs	7,888	5,360
Court recoveries	461	461
Town planning fees	2,127	2,012
Land information certificates	490	382
Other fines	905	487
Permits	2,143	1,966
Parking	322	130
Total statutory fees and fines	14,336	10,798

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

3.3 User fees	2022	2021
	\$'000	\$'000
Aged and health services	1,907	1,972
Leisure centre and recreation	14	12
Registration and other permits	1,796	1,145
Building services	351	306
Road occupancy/ Right of way closures	(3)	300
Valuation fees	55	76
Waste management services	207	206
Other fees and charges	2,632	1,879
Town planning fees	18	-
Total user fees	6,977	5,897

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 Grants	2022	2021
	\$'000	\$'000
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	18,873	13,524
State funded grants	14,736	24,694
Total grants received	33,609	38,218
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	6,968	4,559
Family day care	622	786
Aged care	6,775	6,867
Recurrent - State Government		
Home help	1,209	1,192
Families and Children	3,323	3,330
Food Services	41	40
Libraries	1,214	1,497
Other	-	108
Total recurrent operating grants	20,152	18,379
Non-recurrent - State Government		
Employment Assistance	749	-
Arts and culture	511	-
Libraries	270	-
Family and children	298	52
Community welfare	707	60
Working for Victoria	-	12,944
Other	2,079	1,105
Total non-recurrent operating grants	4,614	14,161
Total operating grants	24,766	32,540
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	609	619
Total recurrent capital grants	609	619
Non-recurrent - Commonwealth Government		
Local Roads Community Infrastructure	3,899	526
Other	-	168
Non-recurrent - State Government		
Buildings	1,458	882
Community Safety	283	364
Recreation	1,402	2,302
Other	1,193	817
Total non-recurrent capital grants	8,235	5,059
Total capital grants	8,844	5,678
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	985	3,071
Received during the financial year and remained unspent at balance date	2,331	985
Received in prior years and spent during the financial year	(954)	(3,071)
Balance at year end	2,362	985
Capital		
Balance at start of year	154	2,071
Received during the financial year and remained unspent at balance date	2,616	154
Received in prior years and spent during the financial year	(39)	(2,071)
Balance at year end	2,731	154

(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.

	2022	2021
	\$'000	\$'000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	17,730	15,874
Specific purpose grants to acquire non-financial assets	1,341	942
Other specific purpose grants	3,146	1,690
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	11,393	19,711
	33,610	38,218

3.5 Contributions

	2022	2021
	\$'000	\$'000
Monetary	13,123	13,729
Non-monetary	1,387	401
Total contributions	14,510	14,129

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

Infrastructure	1,387	401
Total non-monetary contributions	1,387	401

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

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

	2022	2021
	\$'000	\$'000
Proceeds of sale	421	292
Written down value of assets disposed (plant & equipment)	(25)	(19)
Written down value of assets disposed (infrastructure)	(3,130)	(5,328)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(2,734)	(5,054)

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer. A significant portion of asset sales are infrastructure assets where Council renews an infrastructure asset and writes of the written down value.

3.7 Other income

	2022	2021
	\$'000	\$'000
Interest	421	446
Investment property rental	1,234	1,335
Other rent	727	780
Recoveries	723	979
Sales	328	285
Other	815	284
Road occupancy/ Right of way closures	373	-
Total other income	4,622	4,109

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	2022	2021
4.1 (a) Employee costs	\$'000	\$'000
Wages and salaries	81,857	91,649
Casual staff	4,482	2,715
Workcover	2,252	2,020
Superannuation	8,217	8,442
Fringe benefits tax	122	38
Other	249	260
Total employee costs	97,179	105,124

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	406	468
	406	468

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,675	3,549
Employer contributions - other funds	4,137	4,425
	7,812	7,974
Employer contributions payable at reporting date.	565	791

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

4.2 Materials and services	2022	2021
	\$'000	\$'000
General maintenance	16,612	16,380
Utilities	3,554	3,136
Cleaning & waste removal	16,174	14,328
Leisure management fees	3,168	3,487
Legal costs	1,213	720
Property leases and rentals	-	948
Minor equipment and supplies	1,067	1,109
Office administration	2,141	2,087
Information technology and telecommunications	5,028	4,060
Insurance	2,318	2,553
Consultants and Contractors	8,095	8,930
Other materials and supplies	7,229	6,640
Council grants and contributions	1,666	2,480
Total materials and services	68,264	66,857

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

4.3 Depreciation	2022	2021
	\$'000	\$'000
Property	5,893	5,695
Plant and equipment	3,946	3,228
Infrastructure	18,472	18,357
Total depreciation	28,311	27,280

Refer to note 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

4.4 Amortisation - Right of use assets	2022	2021
	\$'000	\$'000
Right of use of Animal Shelter - Property	236	236
Total Amortisation - Right of use assets	236	236

4.5 Bad and doubtful debts	2022	2021
	\$'000	\$'000
Parking fine debtors	1,641	2,496
Other debtors	601	369
Total bad and doubtful debts	2,242	2,865

Movement in provisions for doubtful debts

Balance at the beginning of the year	17,214	14,389
New provisions recognised during the year	2,229	2,826
Amounts already provided for and written off as uncollectible	(1,160)	8
Amounts provided for but recovered during the year	(13)	(8)
Balance at end of year	18,270	17,214

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

4.6 Borrowing costs	2022	2021
	\$'000	\$'000
Interest - Borrowings	747	937
Total borrowing costs	747	937

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

4.7 Other expenses	2022	2021
	\$'000	\$'000
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	66	80
Auditors' remuneration - Internal Audit	140	133
Councillors' allowances	458	414
Total other expenses	664	627

Note 5 Our financial position	2022	2021
5.1 Financial assets	\$'000	\$'000
(a) Cash and cash equivalents		
Cash on hand	6	6
Cash at bank	17,045	14,419
Term deposits	-	43,000
Total cash and cash equivalents	17,051	57,425
(b) Other financial assets		
Term deposits - current	97,000	51,500
Total other financial assets	97,000	51,500
Total financial assets	114,051	108,925

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

- Public Resort and Recreation Land Fund (restricted) (Note 9.1)	32,740	26,067
- Developer Contribution Plan Reserve (restricted) (Note 9.1)	4,180	3,116
- Waste Charge Reserve (restricted) (Note 9.1)	1,880	-
- Unearnt Income (Note 5.3)	3,272	6,674
- Trust Funds and Deposits (Note 5.3)	5,464	6,466
Total restricted funds	47,537	42,324
Total unrestricted cash and cash equivalents	(30,487)	15,101

Intended allocations

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

- Carry Forward Reserve (Note 9.1)	18,462	17,822
- Significant Projects Reserve (Note 9.1)	10,010	15,249
- Moreland Defined Benefit Reserve (Note 9.1)	13,500	13,000
- Leisure centre development Reserve (Note 9.1)	1,370	1,739
- Local Government Funding Vehicle (Note 9.1)	2,405	1,405
- Housing Strategy (Note 9.1)	571	669
Total funds subject to intended allocations	46,318	49,884

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

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

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

(c) Trade and other receivables	2022	2021
Current	\$'000	\$'000
Statutory receivables		
Rates debtors	24,705	20,815
Parking Infringement debtors	17,930	15,812
Provision for doubtful debts - parking infringements	(13,612)	(13,145)
Net GST receivable	1,807	2,381
Non statutory receivables		
Other debtors	9,816	8,561
Provision for doubtful debts - other debtors	(4,657)	(4,070)
Fire Services Property Levy debtors	2,472	2,072
Total trade and other receivables	38,461	32,425

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

(d) Ageing of Receivables

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

Current (not yet due)	3,055	2,659
Past due by up to 30 days	874	761
Past due between 31 and 180 days	225	196
Past due between 181 and 365 days	20	17
Past due by more than 1 year	985	858
Total trade and other receivables	5,159	4,491

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$4,657,380 (2021: \$4,069,597) were impaired. The amount of the provision raised against these debtors was \$4,657,380 (2021: \$4,069,597). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	33	28
Past due by up to 30 days	114	100
Past due between 31 and 180 days	859	751
Past due between 181 and 365 days	1,004	878
Past due by more than 1 year	2,647	2,313
Total trade & other receivables	4,657	4,070

5.2 Non-financial assets	2022	2021
(a) Inventories	\$'000	\$'000
Inventories held for distribution	294	397
Total inventories	294	397
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
(b) Other assets		
Prepayments	2,157	1,806
Accrued income	158	192
Other	101	421
Total other assets	2,416	2,419
5.3 Payables, trust funds and deposits and unearned income/revenue	2022	2021
(a) Trade and other payables	\$'000	\$'000
<i>Non-statutory payables</i>		
Trade payables	4,643	5,798
Accrued expenses	7,694	9,059
Total trade and other payables	12,337	14,857
(b) Trust funds and deposits		
Refundable deposits	735	1,034
Trust funds	665	679
Retention amounts	218	635
Fire services levy	3,584	3,635
Other refundable deposits	262	482
Total trust funds and deposits	5,464	6,466
(c) Unearned income/revenue		
Grants received in advance - operating	417	950
Grants received in advance - capital	2,397	5,185
Other	458	539
Total unearned income/revenue	3,272	6,674

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, contract deposits and the use of civic facilities.

Council currently maintains separate and distinct Trust Funds for the Gavin Environment Trust, the Blackburn Bequest Trust and the Inner Circle Linear Trust. These funds are held and administered in accordance with the Trust Deed arrangements.

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.

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

Unearned income/revenue - Council has recognised contract liability amounts which are yet to be 'earned' through fulfillment of various contracts and operating funding agreements. This reflects the impact of AASB 15 and AASB1058.

5.4 Interest-bearing liabilities	2022	2021
Current	\$'000	\$'000
Treasury Corporation of Victoria borrowings - secured	906	894
Bank borrowings - secured	420	9,013
	1,326	9,907
Non-current		
Treasury Corporation of Victoria borrowings - secured	7,627	8,533
Bank borrowings - secured	15,530	15,950
	23,157	24,483
Total	24,483	34,389
Borrowings are secured by Council's general rate income.		
(a) The maturity profile for Council's borrowings is:		
Not later than one year	1,326	9,907
Later than one year and not later than five years	17,768	17,633
Later than five years	5,389	6,849
	24,483	34,389

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. At present, all Council's borrowings are classified at amortised cost.

5.5 Provisions

	<u>Employee Provisions \$ '000</u>
2022	
Balance at beginning of the financial year	23,632
Additional provisions	7,276
Amounts used	(9,115)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	1,532
Balance at the end of the financial year	<u>23,325</u>
	<u>Employee Provisions \$ '000</u>
2021	
Balance at beginning of the financial year	22,597
Additional provisions	8,375
Amounts used	(8,417)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	1,078
Balance at the end of the financial year	<u>23,632</u>

	2022	2021
	\$'000	\$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	6,991	6,889
Long service leave	1,966	2,136
	8,957	9,025
Current provisions expected to be wholly settled after 12 months		
Annual leave	2,739	2,356
Long service leave	9,343	10,385
Other	33	40
	12,113	12,781
Total current employee provisions	21,072	21,806
Non-current		
Long service leave	2,253	1,826
Total non-current employee provisions	2,253	1,826
Aggregate carrying amount of employee provisions:		
Current	21,072	21,806
Non-current	2,253	1,826
Total aggregate carrying amount of employee provisions	23,325	23,632

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

Annual leave

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

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability.

	2022	2021
	\$'000	\$'000
Key assumptions:		
- discount rate	3.7%	1.5%
- index rate	3.9%	3.0%

5.6 Financing arrangements

	2022	2021
	\$'000	\$'000
Council has the following funding arrangements in place as at 30 June 2022		
Bank overdraft	-	4,000
Credit card facilities	241	389
Banking facilities	24,483	34,389
Total facilities	24,724	38,778
Used facilities	24,541	34,461
Unused facilities	183	4,317

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

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Operating					
Garbage collection	2,055	1,809	-	-	3,864
IT Systems Supports	1,899	959	555	-	3,413
Building Management	1,137	268	268	-	1,673
Parking	606	-	-	-	606
Total	5,697	3,036	823	-	9,556
Capital					
Consultancies	421	-	-	-	421
Works	13,128	224	-	-	13,351
Drainage	1,654	-	-	-	1,654
Total	15,202	224	-	-	15,426
2021					
Operating					
Garbage collection	447	447	-	-	894
Leisure Centres	866	-	-	-	866
IT Systems Supports	2,213	1,981	-	-	4,194
Consultancies	8	8	-	-	16
Animal Welfare	39	39	-	-	78
Parking	528	528	-	-	1,056
Building Management	60	60	-	-	120
Total	4,161	3,063	-	-	7,224
Capital					
Consultancies	2,527	-	-	-	2,527
Works	8,686	-	-	-	8,686
Fleet	5,358	-	-	-	5,358
Total	16,571	-	-	-	16,571

5.8 Leases

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

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

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

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

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

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
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

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

In 2016 Moreland City Council entered into a 10 year Animal Welfare Facility agreement with Darebin and Whittlesea City Councils for the use of facilities located in Epping, Victoria. Moreland City Council contributed to the construction and ongoing costs with respect to the Facility by way of an upfront payment in 2016.

Right-of-Use Assets	Animal Shelter \$'000
2022	
Balance at 1 July 2021	1,181
Additions	-
Amortisation charge	(236)
Balance at 30 June 2022	<u>945</u>
2021	
Balance at 1 July 2020	1,653
Additions	-
Amortisation charge	(236)
Balance at 30 June 2021	<u>1,417</u>

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.

Expenses relating to:

Short-term leases

Total

	2022 \$'000	2021 \$'000
Short-term leases	-	43
Total	-	43

Note 6 Assets we manage	2022	2021
6.1 Non current assets classified as held for sale	\$'000	\$'000
Asset held for sale - fair value	2,119	-
Total non current assets classified as held for sale	2,119	-

Asset held for sale relates to 2-12 Wilkinson Street, Brunswick, as part of the Affordable Housing Project.

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

6.2 Property, infrastructure, plant and equipment
Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2021 \$'000	Additions \$'000	Contributions \$'000	Found Assets \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	Carrying amount 30 June 2022 \$'000
Land	1,321,363	2,047	-	-	243,492	-	-	(2,119)	1,564,783
Buildings	232,625	28,520	-	-	25,182	(5,893)	(587)	-	279,847
Plant and equipment	15,492	9,472	-	-	-	(3,946)	(25)	-	20,993
Infrastructure	674,564	16,621	1,387	167	87,805	(18,472)	(2,527)	-	759,546
Work in progress	29,869	50,188	-	-	-	-	(1,750)	(56,660)	21,647
	2,273,912	106,848	1,387	167	356,479	(28,311)	(4,889)	(58,779)	2,646,816

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	23,855	18,800	(425)	(33,619)	8,612
Plant and equipment	315	8,694	(254)	(8,329)	426
Infrastructure	5,698	22,693	(1,072)	(14,712)	12,608
Total	29,868	50,188	(1,750)	(56,660)	21,646

Moreland City Council
2021/2022 Financial Report

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land under Roads \$'000	Total Land \$'000	Buildings - specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2021	1,026,000	291,467	3,896	1,321,363	365,499	365,499	23,856	1,710,717
Accumulated depreciation at 1 July 2021	-	-	-	-	(132,874)	(132,874)	-	(132,874)
	1,026,000	291,467	3,896	1,321,363	232,625	232,625	23,856	1,577,843
Movements in fair value								
Additions	474	1,574	-	2,047	28,520	28,520	20,735	51,301
Revaluation	190,909	52,114	469	243,492	41,904	41,904	-	285,396
Disposal	-	-	-	-	(3,579)	(3,579)	-	(3,579)
Write-off	-	-	-	-	-	-	(2,360)	(2,360)
Transfers	-	(2,119)	-	(2,119)	-	-	(33,619)	(35,738)
	191,383	51,569	469	243,420	66,845	66,845	(15,244)	295,021
Movements in accumulated depreciation								
Depreciation and amortisation	-	-	-	-	(5,893)	(5,893)	-	(5,893)
Accumulated depreciation Revaluation	-	-	-	-	(16,721)	(16,721)	-	(16,721)
Accumulated depreciation of disposals	-	-	-	-	2,992	2,992	-	2,992
	-	-	-	-	(19,622)	(19,622)	-	(19,622.42)
At fair value 30 June 2022	1,217,383	343,035	4,365	1,564,783	432,343	432,343	8,612	2,005,738
Accumulated depreciation at 30 June 2022	-	-	-	-	(152,496)	(152,496)	-	(152,496)
Carrying amount	1,217,383	343,035	4,365	1,564,783	279,847	279,847	8,612	1,853,242

(b) Plant and Equipment

	Motor vehicles	Plant and equipment	Furniture and fittings	Computer equipment	Library books	Artwork	Total Plant and equipment	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	18,775	3,776	1,571	4,186	9,616	1,860	39,785	315	40,100
Accumulated depreciation at 1 July 2021	(13,096)	(2,143)	(778)	(3,643)	(4,634)	-	(24,293)		(24,293)
	5,679	1,633	793	543	4,982	1,860	15,492	315	15,807
Movements in fair value									
Additions	6,150	288	873	1,116	1,023	21	9,472	9,091	18,563
Disposal	(1,921)	(15)	-	(2)	-	-	(1,937)	-	(1,937)
Write-off	-	-	-	-	-	-	-	(651)	(651)
Transfers	-	-	-	-	-	-	-	(8,329)	(8,329)
	4,229	273	873	1,114	1,023	21	7,535	111	7,646
Movements in accumulated depreciation									
Depreciation and amortisation	(2,061)	(326)	(150)	(397)	(1,012)	-	(3,946)	-	(3,946)
Accumulated depreciation of disposals	1,901	10	-	1	-	-	1,912	-	1,912
	(160)	(316)	(150)	(396)	(1,012)	-	(2,034)	-	(2,032)
At fair value 30 June 2022	23,004	4,050	2,445	5,300	10,639	1,881	47,319	-	47,319
Accumulated depreciation at 30 June 2022	(13,255)	(2,459)	(928)	(4,039)	(5,645)	-	(26,327)	-	(26,327)
Carrying amount	9,749	1,591	1,517	1,261	4,994	1,881	20,992	426	20,992

Moreland City Council
2021/2022 Financial Report

(c) Infrastructure

	Road surface	Road pavement	Drainage	Footpaths	Kerb and channel	Bridges/ retaining walls	Other infrastructure	Total Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	88,353	347,852	237,659	133,513	98,882	32,292	117,009	1,055,561	5,700	1,061,261
Accumulated depreciation at 1 July 2021	(28,405)	(133,747)	(93,102)	(36,009)	(18,159)	(13,813)	(57,761)	(380,997)	-	(380,997)
	59,948	214,105	144,557	97,504	80,723	18,479	59,248	674,564	5,700	680,264
Movements in fair value										
Additions	2,862	1,344	2,464	4,152	712	344	4,743	16,621	23,822	40,443
Contributions	150	41	1,196	-	-	-	-	1,387	-	1,387
Revaluation	-	39,171	28,069	51,735	10,981	-	-	129,955	-	129,955
Disposal	(2,170)	(1,032)	(224)	(1,766)	(468)	(146)	(864)	(6,671)	-	(6,671)
Write-off	-	-	-	-	-	-	-	-	(2,200)	(2,200)
Transfers	-	-	-	-	-	-	-	-	(14,712)	(14,712)
Found Assets	-	-	167	-	-	-	-	167	-	167
	842	39,524	31,672	54,121	11,225	198	3,879	141,459	6,910	148,369
Movements in accumulated depreciation										
Depreciation and amortisation	(2,790)	(3,481)	(2,433)	(3,011)	(1,394)	(428)	(4,934)	(18,472)	-	(18,472)
Accumulated depreciation of disposals	1,639	624	124	951	126	87	593	4,144	-	4,144
Accumulated depreciation Transfers	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation on Revaluation	-	(14,682)	(11,358)	(13,981)	(2,129)	-	-	(42,150)	-	(42,150)
	(1,151)	(17,539)	(13,667)	(16,041)	(3,397)	(341)	(4,341)	(56,478)	-	(56,478)
At fair value 30 June 2022	89,195	387,376	269,331	187,634	110,107	32,490	120,889	1,197,021	12,610	1,209,630
Accumulated depreciation at 30 June 2022	(29,557)	(151,286)	(106,770)	(52,050)	(21,556)	(14,154)	(62,103)	(437,475)	-	(437,475)
Carrying amount	59,638	236,090	162,561	135,584	88,551	18,336	58,786	759,546	12,610	772,155

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	Threshold Limit \$'000
Land & land improvements		
land	N/A	No limit
land improvements	N/A	No limit
Buildings		
buildings	20-260 years	1
building and leasehold improvements	N/A	1
plant, machinery and equipment	3-10 years	1
furniture and fittings	3-10 years	1
computer equipment	3-10 years	1
library books	3-10 years	1
motor vehicles	up to 10 years	3
artworks	not applicable	1
Infrastructure		
roads surface	Up to 40 years	1
roads pavement	Up to 100 years	1
drainage	Up to 100 years	1
footpaths	Up to 100 years	1
kerb and channel	Up to 100 years	1
bridges	Up to 200 years	1
Other infrastructure		
Street furniture	10 to 20 years	1
Recreational, leisure and community facilities	10 to 50 years	1
Parks, open space and streetscapes	10 to 100 years	1
Playground equipment and other structures	10 to 100 years	1
Right of use assets		
right of use assets	1-10 years	1

Land under roads

Land under roads acquired after 30 June 2008 is brought to account using the fair value basis. Council does not recognise land under roads that it controlled prior to that period in its financial report.

Depreciation and amortisation

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

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

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

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

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

Repairs and maintenance

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

Valuation of land and buildings

A revaluation is necessary when the fair value of each revalued class of asset differs materially from its carrying amount at balance date. Liam McNamara (Qualified CPV valuer) from Opteon Property Group, has completed a review of the carrying amount of land assets as at 30 June 2022. The valuation of buildings was conducted by Daniel Atherton from by APV Valuers & Asset Management. The buildings were visually inspected and the valuation conducted at fair value based on current replacement cost less accumulated depreciation at the date of valuation. This Valuation has been completed acknowledging access to some properties were limited or not available due to COVID-19. The market that the properties are valued in is being impacted by the uncertainty that the COVID-19 pandemic has caused. Market conditions are changing daily at present. As at the date of this Valuation the valuer considers that there is market uncertainty resulting in significant valuation uncertainty. The value assessed in the valuation may change significantly and unexpectedly over a relatively short period of time (including as a result of the impact of COVID-19 pandemic, general market movements, factors specific to the particular property or factors that the Valuer could not have reasonably become aware of as at the date of the Report).

The valuation of land is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. All freehold land reserved for public open space is valued at a discount of 20 percent to market value based on legal precedents. Where land use is restricted through existing planning provisions, the valuation is reduced to reflect this limitation. The review methodology included analysis of recent land sales to determine the movement in values as displayed by the market. To ascertain a level of market value movement, Opteon Property Group reviewed the sales data throughout Moreland City Council from the 1st July 2021 to the 30th June 2022, to determine the material change in the underlying land value of each property sector. The property sectors referred to include residential, commercial and industrial property classifications.

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

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

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 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Non-specialised Land	-	343,035	-	Jun-22
Specialised land	-	-	1,221,748	Jun-22
Buildings	-	-	279,847	Jun-22
Total	-	343,035	1,501,594	

Valuation of infrastructure

Fair Value assessments were performed at 30 June 2022 where it was determined that there was a material movement in fair value for some classes of Roads Infrastructure. The valuation of these classes were undertaken by Geoff Bolling (Bachelor of Engineering - Civil) from Council's Asset Management Unit, at fair value based on replacement cost less accumulated depreciation.

The replacement cost revaluation was conducted in the current year, this valuation was based on

- Moreland City Council construction costs of assets within that category, and
- Construction cost indices from the Australian Bureau of Statistics.

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of Valuation
Road surface	-	-	59,638	Jun-20
Road pavement	-	-	236,090	Jun-22
Kerbs	-	-	88,551	Jun-22
Bridges	-	-	18,336	Jun-20
Footpaths and cycleways	-	-	135,584	Jun-22
Drainage	-	-	162,561	Jun-22
Recreational, leisure and community facilities	-	-	17,816	Jun-22
Parks, open space and streetscapes	-	-	30,422	Jun-22
Other infrastructure	-	-	10,547	Jul-19
Total	-	-	759,546	

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$2 and \$10,000 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$100 to \$32,400 per square metre. The remaining useful lives of buildings are determined based on the current condition of buildings and vary from 2 years to 260 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 200 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
Reconciliation of specialised land		
Land under roads	4,365	3,896
Parks and reserves	1,217,383	1,026,000
Total specialised land	1,221,748	1,029,896

6.3 Investments in associates, joint arrangements and subsidiaries

(a) Investments in associates
Shares in Procurement Australasia Ltd

2022	2021
\$'000	\$'000
2	2
2	2

6.4 Investment property

Balance at beginning of financial year
Fair value adjustments
Balance at end of financial year

2022	2021
\$'000	\$'000
27,225	26,000
1,645	1,225
28,870	27,225

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

Valuation of investment property

Valuation of investment property has been determined in accordance with an independent valuation by Opteon Property Group who has recent experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property.

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Moreland City Council is the parent entity.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Moreland City Council. Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors

Mayor Mark Riley
Deputy Mayor Lambros Tapinos
Councillor Annalivia Carli Hannan (Mayor from 1/7/21 to 17/11/21)
Councillor James Conlan
Councillor Oscar Yildiz
Councillor Helen Davidson
Councillor Angelica Panopolus
Councillor Adam Pulford
Councillor Sue Bolton
Councillor Helen Pavlidis
Councillor Milad El-Halabi (from 1/07/21 to 10/2/22)
Councillor Monica Harte (from 23/03/22 - 30/6/22)

Key Management Personnel

Chief Executive Officer Cathy Henderson
Director City Infrastructure Anita Curnow
Director Business Transformation Sue Vujcevic
Director Place and Environment Joseph Tabacco
Director City Futures Kirsten Coster (from 1/07/21 to 20/02/22)
Director Community Eamonn Fennessy (from 04/10/21 to 30/06/22)
Director Community Development Arden Joseph (from 1/07/21 to 15/10/21)

	2022	2021
	No.	No.
Total Number of Councillors	12	16
Total of Chief Executive Officer and other Key Management Personnel	7	11
Total Number of Key Management Personnel	19	27

(c) Remuneration of Key Management Personnel

Total remuneration of key management personnel was as follows:

	2022	2021
	\$'000	\$'000
Short-term benefits	2,204	2,530
Long-term benefits	23	29
Post employment benefits	179	210
Termination benefits	-	-
Total	2,406	2,769

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

	2022	2021
	No.	No.
\$0 - \$9,999	1	-
\$10,000 - \$19,999	-	6
\$20,000 - \$29,999	1	5
\$30,000 - \$39,999	7	4
\$40,000 - \$69,999	1	1
\$70,000 - \$79,999	1	1
\$90,000 - \$99,999	1	-
\$110,000 - \$119,999	-	2
\$130,000 - \$139,999	-	1
\$180,000 - \$189,999	1	-
\$190,000 - \$199,999	-	1
\$200,000 - \$209,999	1	1
\$250,000 - \$259,999	-	1
\$260,000 - \$269,999	2	1
\$280,000 - \$289,999	-	1
\$300,000 - \$309,999	1	-
\$310,000 - \$319,999	1	-
\$320,000 - \$329,999	-	1
\$370,000 - \$379,999	1	-
\$380,000 - \$389,999	-	1
Total	19	27

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:
a) has management responsibilities and reports directly to the Chief Executive; or
b) whose total annual remuneration exceeds \$151,000

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

	2022	2021
Income Range:	No.	No.
\$150,000 - \$159,999	3	6
\$160,000 - \$169,999	8	8
\$170,000 - \$179,999	5	5
\$180,000 - \$189,999	3	6
\$190,000 - \$199,999	6	2
\$200,000 - \$209,999	2	4
\$210,000 - \$219,999	2	-
\$220,000 - \$229,999	1	1
\$230,000 - \$239,999	1	-
\$260,000 - \$269,999	-	1
\$270,000 - \$279,999	1	-
	32	33
	2022	2021
	\$'000	\$'000
Total Remuneration for the reporting year for Senior Officers included above,	5,948	5,907

7.2 Related party disclosure	2022	2021
(a) Transactions with related parties	\$'000	\$'000
During the period Council entered into the following transactions with related parties.	0	0
(b) Outstanding balances with related parties		
The following balances are outstanding at the end of the reporting period in relation to transactions with related parties	0	0
(c) Loans to/from related parties		
The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party as follows:	0	0
(d) Commitments to/from related parties		
The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party are as follows:	0	0

Note 8 Managing uncertainties

8.1

(a) Contingent assets

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. As at 30 June 2022 there were no Contingent Assets identified by Council.

(b) Contingent liabilities

As at 30 June 2022, the following Contingent Liabilities have been identified by Council.

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.

Insurance claims

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

Legal matters

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

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 2022 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 borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

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

Interest rate risk

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

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.

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 council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

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

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

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

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

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 2.25% and - 0.10% in market interest rates (AUD) from year-end rates of 1.25%.

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

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis. The valuation is performed either by experienced council officers or independent experts.

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

Impairment of assets

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

8.5 Events occurring after balance date

The Fair Work Commission approved the Enterprise Agreement (EA) 2021 in July 2022. The Enterprise Agreement came into effect from the 15th of July, 2022, with a nominal expiry date of 30 June 2025. The (EA) results in back pay to employees from 1 July 2021, this was paid in July 2022 and an expense and accrued liability amounting to \$1,75m was recorded in the financial statements.

In early July 2022, Moreland City Council wrote to the Minister for Local Government to formally change its name to Merri-bek City Council. The Governor in Council has officially approved the new name for Moreland City Council, with the change to Merri-bek published in the Victorian Government Gazette on the 15 September 2022. The name change to Merri-bek City Council will legally take effect from Monday 26 September.

Note 9 Other matters

	Balance at beginning of reporting period	Increment (decrement)	Balance at end of reporting period
	\$'000	\$'000	\$'000
9.1 Reserves			
(a) Asset revaluation reserves			
2022			
Property			
Land and land improvements	990,603	243,492	1,234,094
Buildings	93,140	25,182	118,323
	<u>1,083,743</u>	<u>268,674</u>	<u>1,352,417</u>
Infrastructure			
Road surface	61,805	-	61,805
Road pavement	160,890	24,488	185,378
Bridges	12,428	-	12,428
Footpaths	70,912	37,754	108,666
Drainage	95,080	16,878	111,958
Kerb and channel	68,304	8,852	77,156
Other structures	59,210	-	59,210
	<u>528,629</u>	<u>87,972</u>	<u>616,602</u>
Other			
Artworks	468	-	468
	<u>468</u>	<u>-</u>	<u>468</u>
Total asset revaluation reserves	<u>1,612,840</u>	<u>356,647</u>	<u>1,969,487</u>
2021			
Property			
Land and land improvements	990,403	199	990,603
Buildings	93,140	-	93,140
	<u>1,083,544</u>	<u>199</u>	<u>1,083,743</u>
Infrastructure			
Road surface	61,805	-	61,805
Road pavement	160,890	-	160,890
Bridges	12,428	-	12,428
Footpaths	70,912	-	70,912
Drainage	95,066	14	95,080
Kerb and channel	68,304	-	68,304
Other structures	59,210	-	59,210
	<u>528,615</u>	<u>14</u>	<u>528,629</u>
Other			
Artworks	-	468	468
	<u>-</u>	<u>468</u>	<u>468</u>
Total asset revaluation reserves	<u>1,612,160</u>	<u>681</u>	<u>1,612,840</u>

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

	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) Other reserves				
2022				
Waste Charge Reserve (restricted)	-	1,880	-	1,880
Public resort and recreation land fund (restricted)	26,067	10,688	(4,015)	32,740
Housing Strategy	669	121	(220)	571
Leisure centre development reserve	1,739	-	(368)	1,370
Moreland Defined Benefit reserve	13,000	500	-	13,500
Significant Projects reserve	15,249	4,000	(9,239)	10,010
Local Government Funding Vehicle	1,405	6,581	(5,581)	2,405
Developer Contribution Plan reserve (restricted)	3,116	1,721	(656)	4,180
Carry Forward Reserve	17,822	33,570	(32,930)	18,462
Total Other reserves	79,068	59,061	(53,009)	85,118
2021				
Public resort and recreation land fund (restricted)	18,440	11,135	(3,508)	26,067
Housing Strategy	753	128	(212)	669
Leisure centre development reserve	3,132	-	(1,393)	1,739
Moreland Defined Benefit reserve	11,079	1,921	-	13,000
Significant Projects reserve	16,965	6,416	(8,132)	15,249
Bridge works reserve	729	-	(729)	0
Local Government Funding Vehicle	-	1,405	-	1,405
Developer Contribution Plan reserve (restricted)	2,656	1,343	(883)	3,116
Carry Forward Reserve	8,567	17,822	(8,567)	17,822
Total Other reserves	62,321	40,170	(23,423)	79,068

The Public Resort and Recreation Land Fund accumulates developers contributions paid to Council and is used to provide or improve recreation land and facilities.

The Housing Strategy provides funds for the purchase of community housing projects along with other housing initiatives.

The Leisure Centre Development Reserve accumulates funds from the savings derived from the outsourcing of the leisure centre facilities. These funds are and will continue to be used to maintain and upgrade these facilities.

Moreland Defined Benefit Reserve provides funds for payments requested by Vision Super to meet our superannuation obligations under the defined benefit scheme.

The Significant Projects Reserve accumulates funds to be on significant projects, currently the two projects are the Glenroy Community Hub and Saxon Street.

Bridges works Reserve funds works to construct or repair major bridges within Moreland City Council.

The Local Government Funding Vehicle reserve accumulates funds to be used to reduce the LGFV bonds held by Council. LGFV is a group borrowing scheme with interest only repayments.

The Developers Contribution Plan Reserve (DCP) accumulates developers funds paid to Council in respect of developments within particular Plan areas and is used to contribute towards payment of a ten year Capital works program with each of the twelve DCP areas.

The Waste Charge Reserve, factoring in under or over expenditure. The reserve is then used to offset the future waste charge calculation.

Carry Forward Reserve is used to set aside funding for projects that can not be delivered and need to be carried forward to future years.

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	2022	2021
	\$'000	\$'000
Surplus/(deficit) for the year	47,978	29,392
Depreciation	28,547	27,517
Profit/(loss) on disposal of property, infrastructure, plant and equipment	2,734	5,054
Fair value adjustments for investment property	(1,645)	(1,225)
Contributions - Non-monetary assets	(1,387)	(401)
Finance costs	747	937
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(6,036)	(7,519)
(Increase)/decrease in prepayments	239	(46)
Increase/(decrease) in accrued income	(3,402)	3,956
Increase/(decrease) in trade and other payables	(2,521)	(2,719)
(Increase)/decrease in inventories	103	(102)
Increase/(decrease) in provisions	(307)	1,035
Increase/(decrease) in trust funds	(1,001)	654
Net cash provided by/(used in) operating activities	64,050	56,535

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund Vision Super (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 Comprehensive Operating Statement when they are made or due.

Accumulation

Council makes 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% as required under Superannuation Guarantee (SG) legislation) (2021: 9.5%).

Defined Benefit

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

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 Moreland 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 Employee Benefits.

Funding arrangements

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

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 returns 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 returns 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

(a) 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.

(b) Funding calls

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

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

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

The 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation 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 for the Defined Benefit category of which Council is a contributing employer:

	2021 (Interim) \$m	2020 (Triennial) \$m
- A VBI Surplus	214.7	100.0
- A total service liability surplus	270.3	200.0
- A discounted accrued benefits surplus	285.2	217.8

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).

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 \$'000	2021 \$'000
Vision super	Defined benefits	10.0% (2021:9.5%)	406	468
Vision super	Accumulation	10.0% (2021:9.5%)	3,675	3,549
Other Funds	Accumulation	10.0% (2021:9.5%)	4,137	4,425

10 Change in accounting policy

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