



# Agenda

## Extraordinary Council Meeting

6.30pm, Tuesday 22 October 2024

Richmond Town Hall  
Wurundjeri Country

## Council Meetings

Council Meetings are public forums where Councillors come together to meet as a Council and make decisions about important, strategic and other matters. The Mayor presides over all Council Meetings, and they are conducted in accordance with the City of Yarra Governance Rules.

### Addressing the Council

**Please note:**

There is no opportunity to register to address the Council at this meeting in accordance with Council's Governance Rules.

The opportunity to address the Council is not available at an Extraordinary meeting of Council. Furthermore, there is no question time at this meeting as it is an Extraordinary meeting of Council.

### Arrangements to ensure our meetings are accessible to the public

Council meetings are held on the first floor at Richmond Town Hall. Access to the building is available either by the stairs, or via a ramp and lift. Seating is provided to watch the meeting, and the room is wheelchair accessible. Accessible toilet facilities are available.

### Recording and Publication of Meetings

A recording is made of all public Council Meetings and then published on Council's website.

## Order of business

1. **Acknowledgement of Country**
2. **Attendance, apologies and requests for leave of absence**
3. **Declarations of conflict of interest**
4. **Council business reports**

## 1. Acknowledgment of Country

*“Yarra City Council acknowledges the Wurundjeri Woi Wurrung people as the Traditional Owners and true sovereigns of the land now known as Yarra.*

*We acknowledge their creator spirit Bunjil, their ancestors and their Elders.*

*We acknowledge the strength and resilience of the Wurundjeri Woi Wurrung, who have never ceded sovereignty and retain their strong connections to family, clan and country despite the impacts of European invasion.*

*We also acknowledge the significant contributions made by other Aboriginal and Torres Strait Islander people to life in Yarra.*

*We pay our respects to Elders from all nations here today—and to their Elders past, present and future.”*

## 2. Attendance, apologies and requests for leave of absence

### Attendance

#### Councillors

- Cr Edward Crossland Mayor
- Cr Anab Mohamud Deputy Mayor
- Cr Michael Glynatsis Councillor
- Cr Stephen Jolly Councillor
- Cr Herschel Landes Councillor
- Cr Claudia Nguyen Councillor
- Cr Bridgid O’Brien Councillor
- Cr Amanda Stone Councillor
- Cr Sophie Wade Councillor

#### Council staff

##### *Chief Executive Officer*

- Sue Wilkinson Chief Executive Officer

##### *General Managers*

- Brooke Colbert Governance, Communications and Customer Experience
- Sam Hewett Infrastructure and Environment
- Kerry McGrath Community Strengthening
- Mary Osman City Sustainability and Strategy
- Lucy Roffey Corporate Services

##### *Governance*

- Phil De Losa Manager Governance and Integrity
- Patrick O’Gorman Senior Governance Coordinator
- Mel Nikou Governance Officer

### 3. Declarations of conflict of interest

Any Councillor who has a conflict of interest in a matter being considered at this meeting is required to disclose that interest either by explaining the nature of the conflict of interest to those present or advising that they have disclosed the nature of the interest in writing to the Chief Executive Officer before the meeting commenced.

### 4. Council business reports

<b>Item</b>		<b>Page</b>	<b>Rec. Page</b>	<b>Report Presenter</b>
4.1	Yarra City Council Annual Report 2023/2024	6	7	Edward Crossland - Mayor

## 4.1 Yarra City Council Annual Report 2023/2024

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<b>Reference</b>	D24/149930
<b>Author</b>	Ben McNair - Manager Strategic Communications and Engagement
<b>Authoriser</b>	General Manager Governance, Communications and Customer Experience
<b>Disclosure</b>	The authoriser, having made enquiries with members of staff involved in the preparation of this report, asserts that they are not aware of any general or material conflicts of interest in relation to the matters presented.

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### Purpose

1. To provide an opportunity for the Mayor to present the 2023/2024 annual report, in order to satisfy their obligation under section 18(1)(d) and section 100(1) of the Local Government Act 2020 and provide a report on the implementation of the Council Plan.
2. To receive the Yarra City Council Annual Report 2023/2024 (**Attachment One**).

### Critical analysis

#### History and background

3. The attached annual report has been prepared in accordance with the Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020.
4. Council adopted its 2023/2024 Annual Financial Statements, Performance Statement and LGPRF reports at the Ordinary Meeting on 10 September 2024. These documents are incorporated into the presented Annual Report.
5. Section 18(1)(d) of the Local Government Act 2020 provides that one of the roles of the Mayor is to “report to the municipal community, at least once each year, on the implementation of the Council Plan”. Section 100(1) states that “For the purposes of section 18(1)(d), the Mayor must report on the implementation of the Council Plan by presenting the annual report at a Council meeting open to the public.”

#### Discussion

6. The Annual Report 2023/2024 records Council’s progress against the goals and priorities of the six strategic objectives in the Council Plan 2021-25. These objectives flow directly from the Yarra 2036 Community Vision. The report provides information on:
  - (a) Council’s finances, performance and governance;
  - (b) Progress made on the six objectives in the Council Plan 2021-2025; and
  - (c) The services and projects delivered through Council’s 2023/2024 budget.
7. The Annual Report 2023/24 has been prepared in line with Council’s Election Period policy and accordingly does not feature a foreword from the Mayor and focuses on factual matters and existing council services. More detailed information on Council’s achievements can be found in the Quarterly Community Reports found on our website.

### Community and stakeholder engagement

8. The Annual Report was developed collaboratively with input from the Strategic Communications and Engagement, Advocacy and Partnerships, Corporate Planning and Performance, Governance, Finance, Human Resources, Building and Asset Management, Compliance, Aged and Disability, Sustainability, Social Policy and Research, Economic Development and Strategic Planning teams.

## Policy analysis

### Alignment to Community Vision and Council Plan

9. The Annual Report 2023/2024 records Council's progress against the goals and priorities of the six strategic objectives in the Council Plan 2021-2025. These objectives flow directly from the Yarra 2036 Community Vision.

### Climate emergency and sustainability implications

10. Limited copies of the final Annual Report will be printed on Council's preferred 100% recycled paper stock.

### Community and social implications

11. The Annual Report includes a translation panel to assist culturally and linguistically diverse members of the Yarra community to access the document in their language.
12. A digital, WCAG (Web Content Accessibility Guidelines)-compliant version of the Annual Report will be made available on Council's website later in 2024, to make the document accessible for all readers.

### Economic development implications

13. Not applicable.

### Human rights and gender equality implications

14. Not applicable.

## Operational analysis

### Financial and resource impacts

15. The preparation and publication of the Annual Report is funded within existing Council budgets and resources.

### Legal Implications

16. Section 18(1)(d) of the Local Government Act 2020 requires that the Mayor report to the municipal community, at least once each year, on the implementation of the Council Plan. The Act further states (at section 100(1)) that this obligation is satisfied by presenting the Annual Report at a public Council meeting. In the year of a general election, this meeting must be held on a day not later than the day before election day.

## Conclusion

17. The final version of the report will be made available on Council's website and via Council's customer service centres and libraries. It will be promoted through Yarra's print and digital communications channels.

## RECOMMENDATION

1. That Council receives the City of Yarra Annual Report 2023/2024 at **Attachment One**.

## Attachments

- 1 [↓](#) Attachment 1 - City of Yarra Annual Report 2023/24

# Annual Report 2023/24

Yarra City Council



This publication is available in alternative accessible formats on request.

**Electronic copy**

PDF versions of this report can be downloaded from [yarracity.vic.gov.au](http://yarracity.vic.gov.au)

**National Relay service**

TTY 133 677 then (03) 9205 5555  
or [relayservice.gov.au](http://relayservice.gov.au)

**Yarra Council language line**

العربية 9280 1930

中文 9280 1937

Ελληνικά 9280 1934

Italiano 9280 1931

Español 9280 1935

Tiếng Việt 9280 1939

Other 9280 1940

REF 20,179

Yarra City Council acknowledges the Wurundjeri Woi Wurrung people as the Traditional Owners and true sovereigns of the land now known as Yarra. We also acknowledge the significant contributions made by other Aboriginal and Torres Strait Islander people to life in Yarra. We pay our respects to Elders from all nations and to their Elders past, present and future.

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# Introduction

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## Purpose of this document

Annual reports are annual performance reports required under State legislation that aim to provide transparency and accountability in the local government sector.

The contents of this report are guided by the following:

- ▶ Yarra City Council's *Council Plan 2021–25*
- ▶ *Local Government Act 2020*
- ▶ *Local Government (Planning and Reporting) Regulations 2020*
- ▶ *Local Government Performance Reporting Framework (mandatory)*
- ▶ *Government Victoria's Better Practice Guide*

The 2023/24 Yarra City Council Annual Report records Council's progress against the six strategic objectives in the *Council Plan 2021-25*. These objectives flow directly from the Yarra 2036 *Community Vision*, developed by those who live, work and play in the City of

Yarra. This report also incorporates the *Yarra's Health and Wellbeing Plan*.

In this report, information is provided on:

- ▶ progress made on the six objectives in the *Council Plan 2021–25*
- ▶ the services and projects delivered through Council's 2023/24 Budget
- ▶ our achievements for the year
- ▶ Council's finances, performance and governance
- ▶ a look at the year ahead

## Copies of the Annual Report

### Digital version

A digital version of this report can be downloaded from [yarracity.vic.gov.au/annualreport](https://yarracity.vic.gov.au/annualreport)

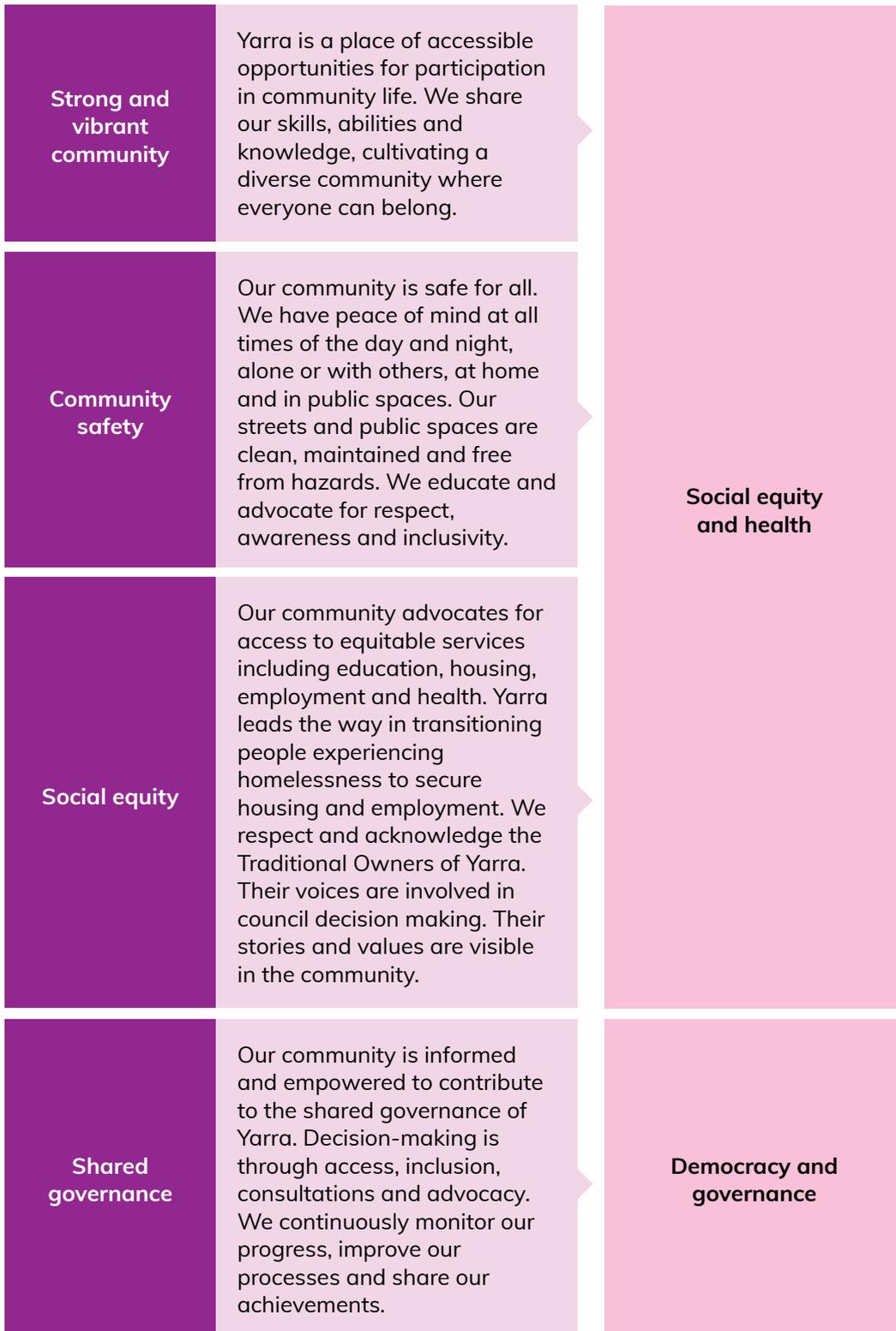
### Printed and large print copies

Printed and large text format copies of this report are available on request by calling **9205 5555** or emailing [info@yarracity.vic.gov.au](mailto:info@yarracity.vic.gov.au).

## Community Vision and Council Plan

Yarra is a vibrant, safe and inclusive environment. We celebrate and embrace our diversity and connection to each other and the land. Our community is empowered to work together and support one another with respect and trust.

Community Vision Themes		Council Plan Strategic Objectives
Environmental sustainability	We are all custodians of the City of Yarra. While our skyline is growing, so are our green spaces. We are smarter in how we manage growth and use our resources and energy. We celebrate, enable and promote a circular economy.	Climate and environment
		Transport and movement
Thriving local economy	Yarra is a thriving hub of accessible, people-centred commercial activity, offering unique goods and services to locals and visitors. Yarra is known as a place where small businesses thrive.	Local economy
Growing sustainably	Planning and growth prioritises the needs of our community. Growth is managed in a way that has a positive impact on our open spaces and community services. Unique and special aspects of our culture and heritage are protected.	Place and nature
Shared spaces	Our shared spaces connect communities, businesses and cultures together. They reflect our community's diverse voices. These spaces are green, encourage nature and are accessible for all.	





# 2

## About Yarra

### Population

**97,488** residents



**4,990** persons per square km, the second highest population density in Victoria

**88%** live in medium and high-density dwellings (compared to 53% in Greater Melbourne)



### Diversity

**29%** (over ¼) born overseas

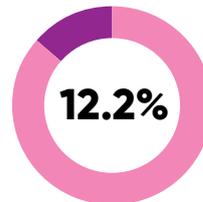
**20%** speak a language other than English at home

Top languages spoken at home other than English, are **Vietnamese, Greek, Italian, Mandarin and Cantonese**

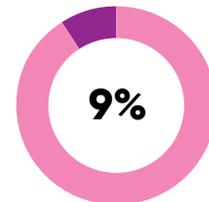


**3,671** (4.1%) people do not speak English at all or do not speak it well

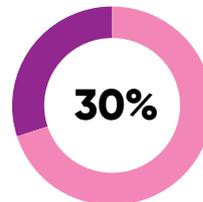
### Ages



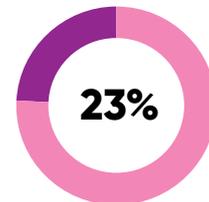
0–17 years



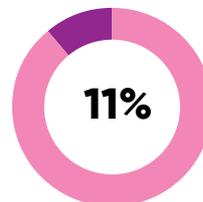
18–24 years



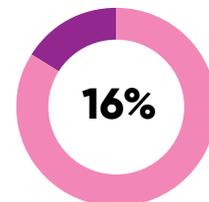
25–34 years  
(compared to 16% in Greater Melbourne)



35–49 years



50–59 years



60+ years

## Religion

**36** religions in total



**34%** of the population nominated a religion

**59%** said they had no religion

## Household type

**15%** couples with children (compared to 33% in Greater Melbourne)



**6%** one parent families (compared to 10% in Greater Melbourne)

**11%** live in share houses (compared to 4% in Greater Melbourne)

More than **1/3** (35%) live alone (compared to 34% in Greater Melbourne)

## Household tenure

**8%** of households live in social housing (compared to 2% in Greater Melbourne)



**43%** of households are privately renting (compared to 27% in Greater Melbourne)

**19%** of households fully own their home (compared to 29% in Greater Melbourne)

**23%** of households have a mortgage (compared to 36% in Greater Melbourne)

## Homelessness

**729** people experiencing homelessness, according to the 2021 Census data

**90** individuals had been identified as sleeping rough in Yarra throughout the year to the end of June 2024

## Employment



**96%** are employed



**65%** full-time

**26%** part-time

**2,260** are unemployed or 4% (compared to 5% in Greater Melbourne)

**64%** of workers are in managerial and professional occupations (compared to 41% in Greater Melbourne)



## Income

Median weekly household income

**\$2,270**

**26%** earn a high individual income of more than \$2,000 a week



**20%** earn a low individual income of less than \$500 a week



## Education

**56%** have a Bachelor or higher degree (compared to 33% in Greater Melbourne)



**8%** Advanced Diploma or Diploma

**8%** have a trade qualification

**22%** have no qualification

## Transport

**19%** don't own a car (compared to 8% in Greater Melbourne)



**18%** of residents use sustainable or active transport to get to work in 2021, noting the significant drop from 2016 (49%), likely due to COVID-19

## Our community in the future (2041)

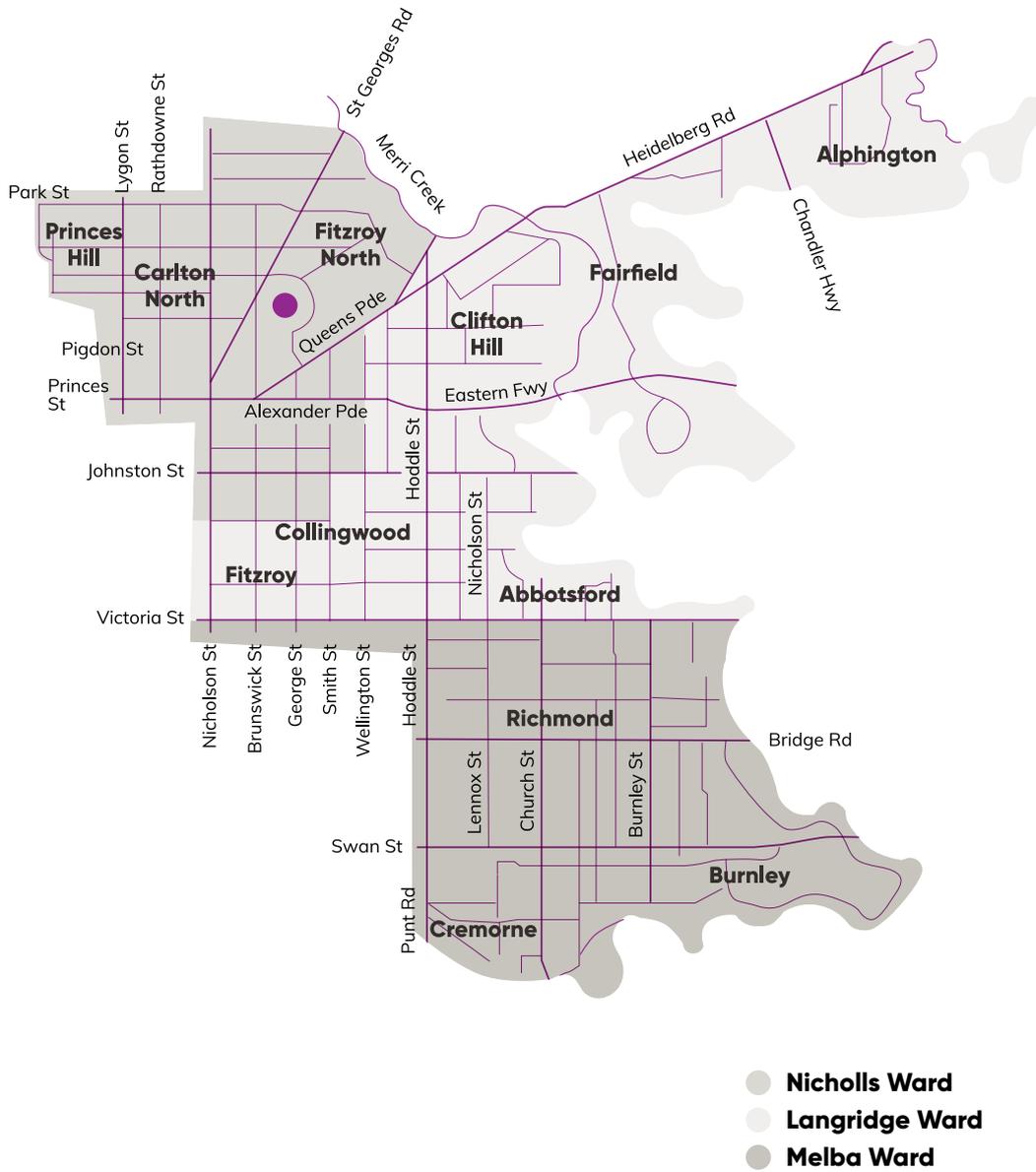
The population is estimated to be approximately **130,000** in 2041 (an increase of over 30,000 people)

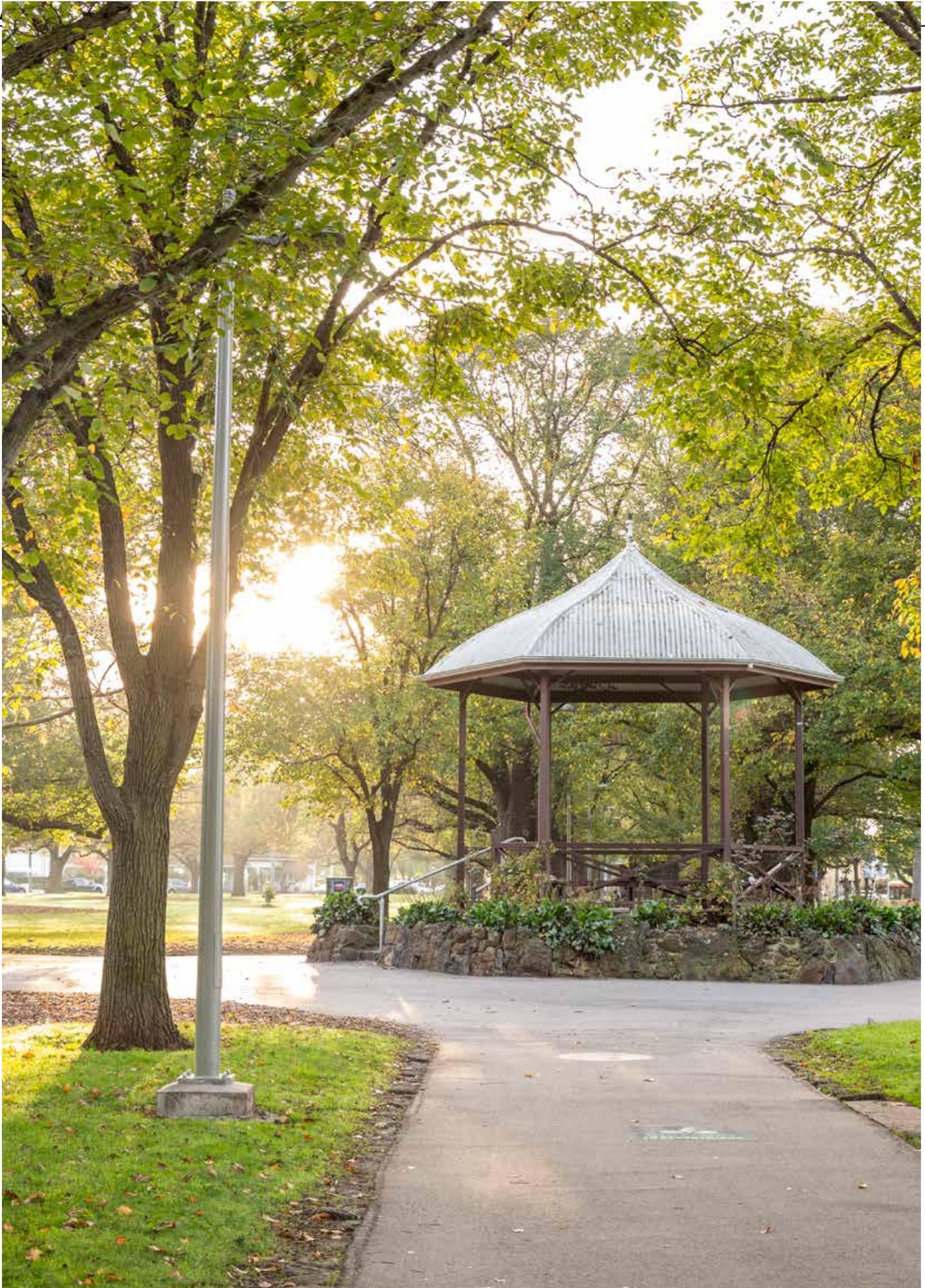
The number of dwellings is forecast to grow from 49,959 in 2021 to **67,413** in 2041



\*Unless noted these figures are based on the 2021 ABS Census data and ABS ERP for 2023.

## Map of Yarra



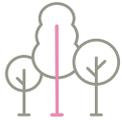


## Awards and recognition

Awards	Award category	In recognition of
Cities Power Partnership National Climate Awards	Winner – Collaboration Award	<p>Recognises local governments paving the way to a zero-carbon future.</p> <p>Award for the Business Renewables Buying Group project, which aimed to develop a repeatable and scalable model to facilitate group buying of renewable energy for medium to large scale businesses.</p>
Premier’s Sustainability Awards	Winner – Thriving Environment Award	<p>Recognises Victorians who are leading the way to a sustainable future.</p> <p>Award for our Smart Cities project that supports residents to transform their outdoor spaces – from balconies to backyards – into productive, low cost, sustainable gardens.</p>
Premier’s Sustainability Awards	Finalist – Future Energy, Community Champion Award	<p>Recognises Victorians who are leading the way to a sustainable future.</p> <p>A finalist for our ‘Unlocking Sustainable Strata’ program co-designed with Merri-bek City Council to ensure that individuals who live in apartments or townhouses are not left behind in the transition to sustainable energy.</p>

Awards	Award category	In recognition of
Australasian Reporting Awards	Gold Award in the ARA 2024 General Award	<p>Award for our annual report for overall excellence in annual reporting and providing high quality coverage of most aspects of the ARA criteria including full disclosure of key aspects of core business.</p> <p>A Gold Award report is a model report for similar organisations to follow.</p>
LGPro Awards for Excellence	Shortlisted – Diversity and Inclusion category	<p>The annual LGPro Awards promote and celebrate the outstanding work being undertaken and delivered by individuals and teams working in local government in Victoria.</p> <p>Recognised for our LGBTIQ+ Strategy and Rainbow Visibility campaign – an initiative dedicated to celebrating and supporting our LGBTIQ+ community.</p>
Aquatics and Recreation Victoria Awards	Marketing and Communications	<p>The Aquatics and Recreation Victoria (ARV) Awards spotlight the achievements of organisations and individuals within the industry. The Yarra Leisure team were awarded in the Marketing and Communications category. The award highlights the incredible efforts to showcase the Yarra Leisure facilities and the outstanding work they do for the community.</p>

## Your rates at work



**841**  
trees planted



**864**  
families attended playgroups

**3 hectares**

of parkland returned to  
local indigenous bushland



**365**

grants delivered to community  
organisations and individuals



**1200 hectares**  
of parklands maintained



**497,982**  
books, ebooks and  
audiobooks loaned through  
our libraries

**7,415 tonnes**

of waste diverted from  
landfill for recycling



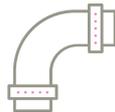
**122,102**

swimming lessons provided



**75**  
major road and footpath  
works undertaken

and **30** major stormwater  
drainage works undertaken



**850,000**

visits to our leisure centres



**5,298**

immunisations administered



**20,551**  
meals delivered to older  
residents and residents  
living with a disability

## Working for you

The adopted capital works budget for 2023/24 was \$34.01m, including \$7.25m of works carried forward from 2022/23.

This financial year, Council completed 149 projects and total capital works expenditure was \$26.8 million. This represents 79% of the adopted budget and 93% of the forecasted end of financial year spend.

Additionally, \$0.5m of projects were delivered to the community through the capital works program but were subsequently expensed out of the program due to accounting standards and Council's asset accounting policy. These projects relate to tree planting, bicycle lane development investigations, street furniture and signage.

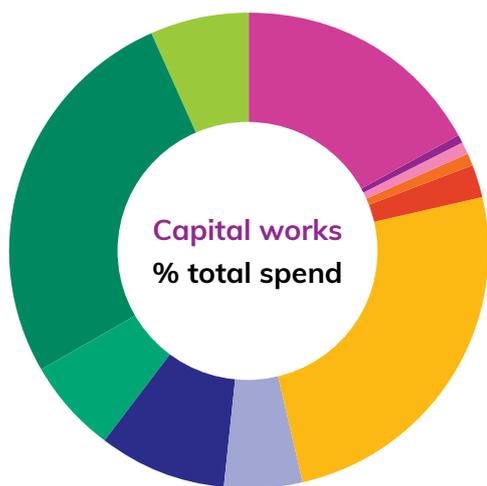
The capital works program represents a major investment in Yarra's infrastructure and community assets to enable services to be provided. Our capital investment allows us to establish new community

infrastructure as well as revitalising and enhancing existing facilities and infrastructure.

In particular, the increased capital investment in the stormwater network has assisted Council in mitigating the risks posed by climate change by improving network performance.

### Capital works summary

Capital works	\$'000s
Buildings and facilities	4,566
Plant, machinery & equipment	192
Fixtures, fittings and furniture	177
Computers and telecommunications	207
Library resources	597
Roads	6,702
Footpaths and cycleways	1,434
Drainage	2,349
Waste management	1,673
Parks, open space and streetscapes	7,174
Other infrastructure	1,731
<b>Total</b>	<b>26,803<sup>[1]</sup></b>



<sup>[1]</sup>An additional \$0.5m worth of projects were delivered in FY2023/24 but expensed due to accounting standards and Council's asset accounting policy



## Capital works highlights 2023/24

<b>Buildings and facilities</b>	<b>\$'000s</b>
Atherton Gardens Kindergarten <sup>[1]</sup>	767
Yambla Pavilion renewal – three additional temporary change rooms for the clubhouse at Yambla Reserve	435
Clifton Hill Depot power upgrade	374
Collingwood Town Hall – loggia roof remediation	365
Collingwood Leisure Centre, Fitzroy Swimming Pool, Richmond Recreation Centre – pool equipment renewals program	335
Collingwood Leisure Centre - preliminary design for electrification	172
Richmond Town Hall and Richmond Recreation Centre – getting off gas	121
Keele Street Children's Centre – installation of acoustic fence and inclusive entry	100
Barkly Gardens Pavilion and Public Toilets <sup>[2]</sup>	85
<b>Plant, machinery and equipment</b>	<b>\$'000s</b>
Passenger cars upgrade program – electrification of fleet	192
<b>Fixtures, fittings and furniture</b>	<b>\$'000s</b>
Parking meters and technology improvements	111
Furniture replacement program within Council buildings	27
<b>Computers and telecommunication</b>	<b>\$'000s</b>
Replacement of network infrastructure and equipment	207
<b>Library resources</b>	<b>\$'000s</b>
Library resources – renewal of collections across all libraries <sup>[3]</sup>	597

<b>Roads</b>	<b>\$'000s</b>
Road pavement renewals (39 projects)	5,316
Laneway renewals (19 projects)	1,385
<b>Footpaths and cycleways</b>	<b>\$'000s</b>
Footpath renewal (10 projects)	1,205
Wellington Street bicycle lanes upgrade stages 3 and 4	111
Brunswick Street, Fitzroy – protected bike lane	152
<b>Drainage</b>	<b>\$'000s</b>
Brick drain rehabilitation program	1,047
Drainage renewal program	871
Drainage emergency works	189
Flood mitigation design program	149
Drainage design program	93
<b>Waste management</b>	<b>\$'000s</b>
Food Organics Green Organics (FOGO) rollout <sup>[4]</sup>	1,662
Street bins renewal program	10

Parks, open space and streetscapes	\$'000s
Burnley Golf Course, Richmond	2,504
Otter Street road to park construction <sup>[5]</sup>	1,305
Cambridge Street Reserve, Collingwood – expansion <sup>[6]</sup>	1,168
Tree planting and rewilding	474
Open Space furniture and horticultural works program	242
Park tree planting and rewilding	238
Kevin Bartlett Reserve, Loughnan Oval – renew fencing, improve drainage and oval access	143
Child care facility playground renewals	91
Brunswick Street Activity Centre – Brunswick / Gertrude corner – new public space	58
Other infrastructure	\$'000s
Federal Spot Safety Program <sup>[7]</sup>	233
Bicycle infrastructure improvement – Easey St, Collingwood	136
Pedestrian improvement provisions	123
Public artwork tribute to Archie Roach AC & Ruby Hunter installation <sup>[8]</sup>	115
Transport-Dean/Barkly Street zebra crossing and intersection upgrade	113
Transport-Moor Street bike corral and kerb outstand	86
Bicycle provisions	74
Open Spaces Signage Renewal Program – Renewing existing suite of signage in the open space network	49

<sup>[1]</sup> Part funded by the State Government Building Blocks Capacity Grant (New Early Learning Facility)

<sup>[2]</sup> Part funded by the Australian Government Local Roads and Community Infrastructure Program

<sup>[3]</sup> Part funded by the State Government Premier's Reading Challenge

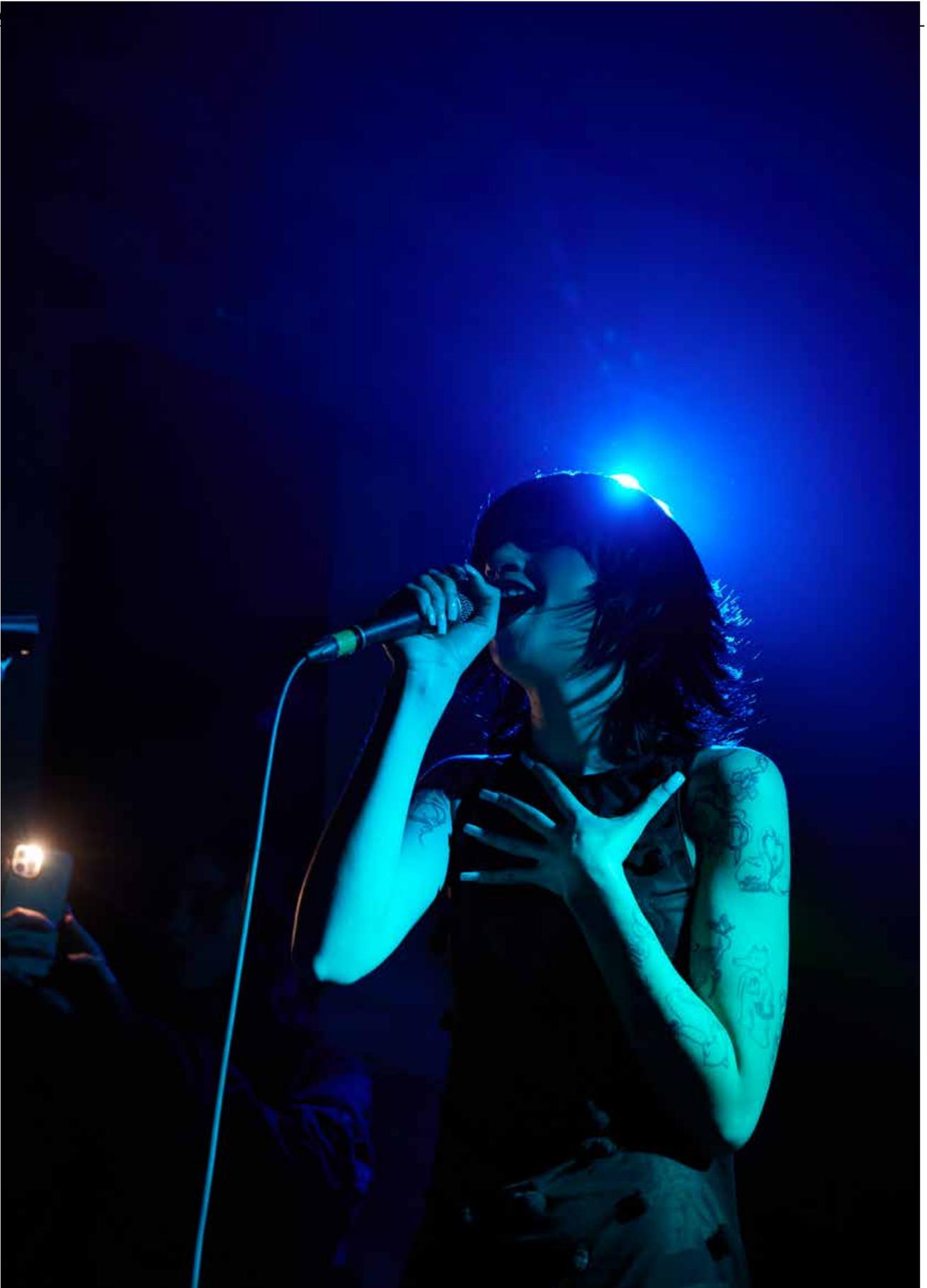
<sup>[4]</sup> Part funded by the State Government

<sup>[5]</sup> Part funded by the State Government Local Parks Program

<sup>[6]</sup> Part funded by the State Government Local Parks Program – Pocket Parks

<sup>[7]</sup> Part funded by the Australian Government Black Spot Program

<sup>[8]</sup> Part funded by the State Government through the Creative Victoria's Creative Activation Fund



## Grants to the community

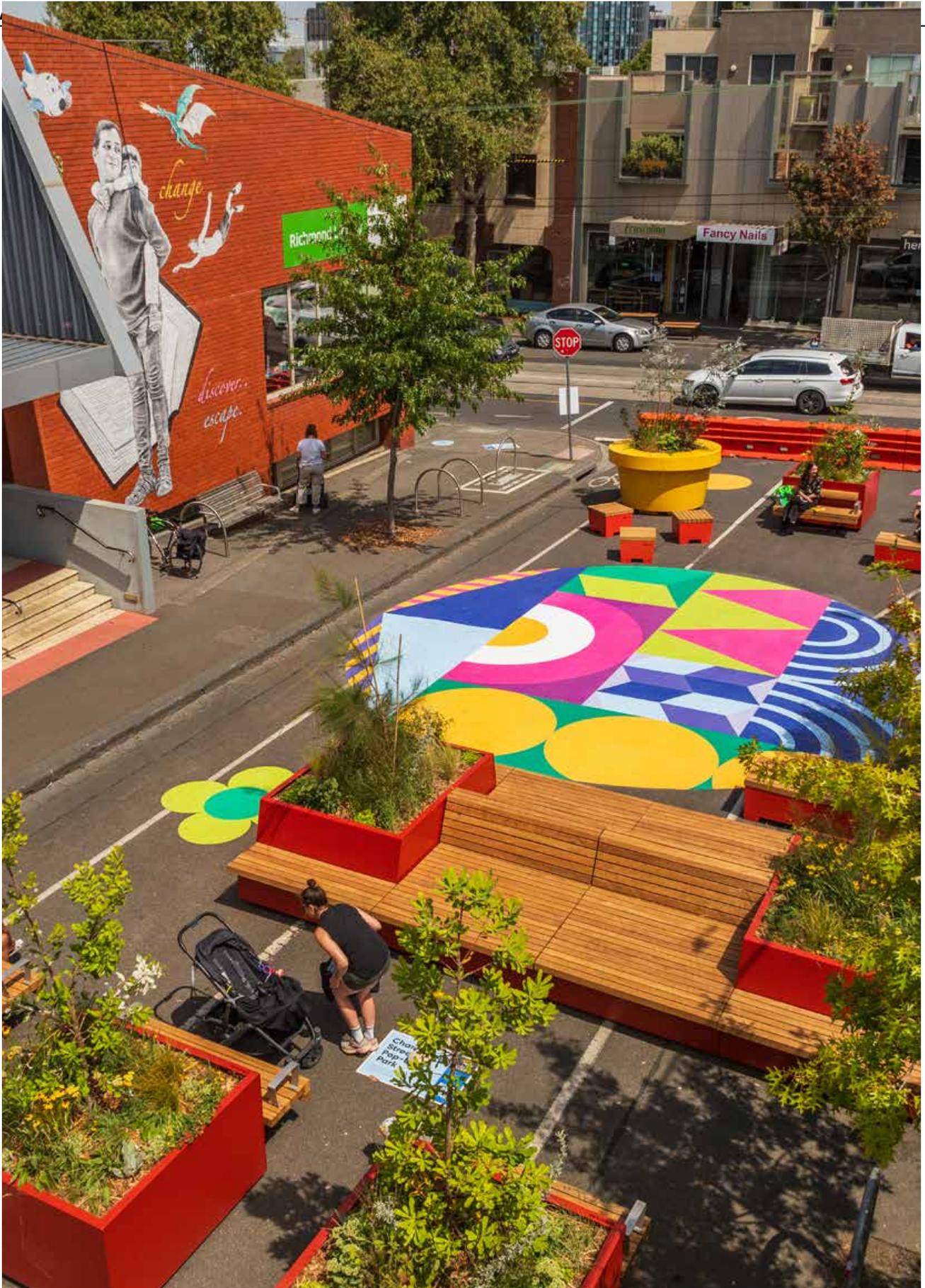
In 2023/24, Yarra delivered a total of \$2.6m across 363 grants to our community to support a variety of organisations and projects.

Grant program stream	No. of recipients	Total \$ grants awarded
Annual Grants	182	\$1,503,044
Celebrate Yarra	3	\$105,000
Climate Action Small Grants	14	\$25,480
Community Partnerships Grants	10	\$425,352
Richmond and Collingwood Youth Program Grants	1	\$195,640
Room to Create Grant Programs	7	\$24,901
Small Project Grants	72	\$86,305
Sustainability Arts Grants	10	\$9,952
Sustaining Tenancies Relief	1	\$100,000
Town Hall Community Subsidy Grant	50	\$83,801
Yarra Arts Fellowship	1	\$10,000
Youth-Led Grants	12	\$31,025

## Strategic objectives

Our *Council Plan 2021-25* introduced six new strategic objectives in response to our first-ever Community Vision. Below is a list of those objectives followed by a snapshot of what we have achieved in the last financial year.

<p><b>1. Climate and environment</b></p>	<p>Yarra urgently mitigates climate change while also adapting to its impacts and developing resilience in everything we do. The community, business and industry are supported and encouraged to do the same.</p>
<p><b>2. Social equity and health</b></p>	<p>Yarra’s people have equitable access and opportunities to participate in community life. They are empowered, safe and included.</p>
<p><b>3. Local economy</b></p>	<p>Yarra’s neighbourhoods and major activity centres, nightlife and employment precincts are thriving, accessible and connected. They support and inspire diverse creative communities, cultural activities, businesses, and local employment.</p>
<p><b>4. Place and nature</b></p>	<p>Yarra’s public places, streets and green open spaces bring our community together. They are planned to manage growth, protect our unique character and focus on people and nature.</p>
<p><b>5. Transport and movement</b></p>	<p>Yarra’s transport network is sustainable and recognises that streets are important shared public spaces. Transport and movement is accessible, safe and well connected.</p>
<p><b>6. Democracy and governance</b></p>	<p>Yarra is smart, innovative and sustainable. Our decisions and advocacy are built on evidence and meaningful engagement. Good governance is at the heart of our processes and decision-making.</p>





### **Strategic Objective 1. Climate and environment**

(full report pages 51–73)

#### **Achievement**

120 commercial solar installations.

#### **Result**

Capacity has increased 241% above the 2020 baseline.



### **Strategic Objective 2. Social equity and health**

(full report pages 75–111)

#### **Achievement**

363 community organisations supported through the community.

#### **Result**

A 36% increase in the number of community organisations and individuals supported through the 2023/24 grants program, in which Council distributed \$2.6 million in community grants.



### **Strategic Objective 3. Local economy**

(full report pages 112–124)

#### **Achievement**

Retail precinct vacancy rate reduction by 88 properties.

#### **Result**

The retail precinct vacancy rate across the municipality reduced by 13.5%.



#### **Strategic Objective 4. Place and nature**

(full report pages 127–152)

##### **Achievement**

89,000 local native shrubs and ground cover planted, as a part of the Bringing Nature Back (BNB) to Yarra project.

##### **Result**

Expansion of land managed for biodiversity by 30,000 m<sup>2</sup> (3 hectares).



#### **Strategic Objective 5. Transport and movement**

(full report pages 155–171)

##### **Achievement**

179 dedicated car share parking spaces in the municipality.

##### **Result**

An increase of nearly 10% since the previous financial year.



#### **Strategic Objective 6. Governance and democracy**

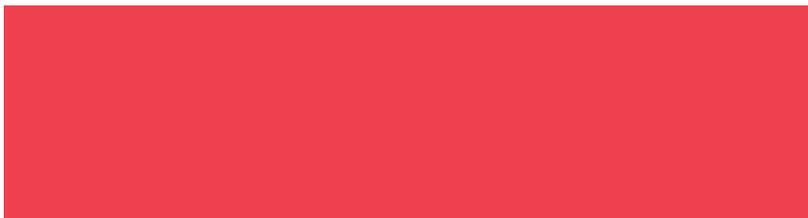
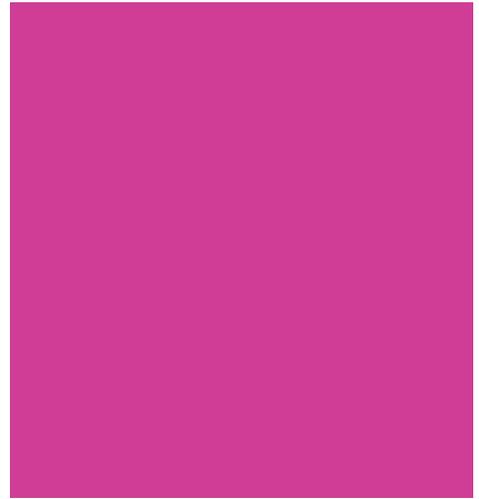
(full report pages 173–195)

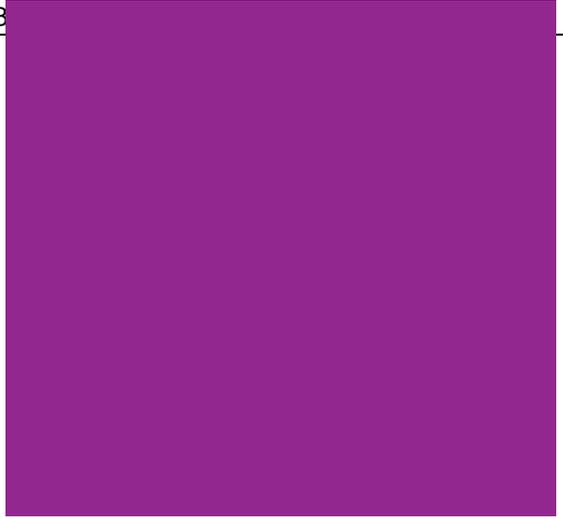
##### **Achievement**

27 engagements were run on Council's Your Say Yarra platform, with more than 110,000 views from 55,000 visitors.

##### **Result**

More than a 30% increase of visitors to the Your Say Yarra engagement platform since the previous financial year.





# Chief Financial Officer's report

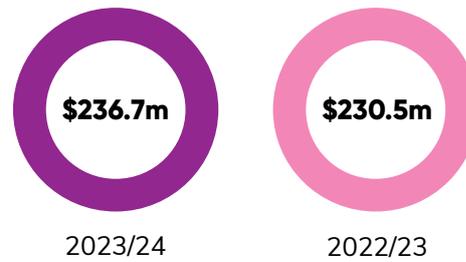
The Chief Financial Officer's report provides a summary of Council's financial activities and performance for the financial year 1 July 2023 to 30 June 2024

Council's financial performance focused on achieving the objectives of the *Council Plan 2021-2025*. Financial performance into the future is guided by the current *Council Plan*, the *Long-Term Financial Plan* and the *Financial Sustainability Strategy 2023 to 2033*.

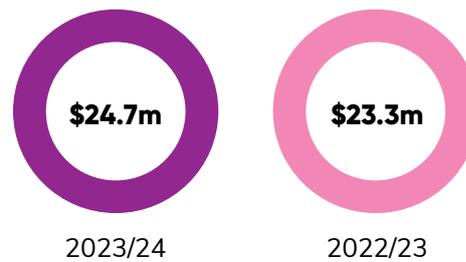
Key considerations in financial performance are ensuring financial sustainability while continuing to deliver services and invest in infrastructure. The 2023/24 financial position builds on the outcomes of prudent financial management achieved through delivery of the annual budget and alignment of the objectives of the *Financial Sustainability Strategy*. Full financials are available in the *Financial Statements* section.

## Financial snapshot

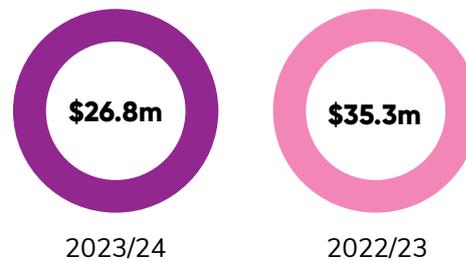
### Income



### Operating surplus

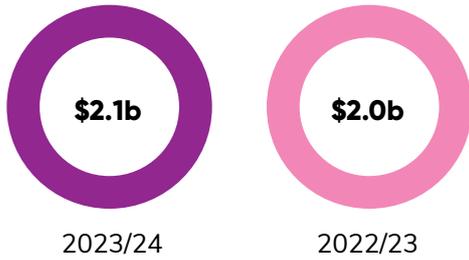


### Capital works expenditure

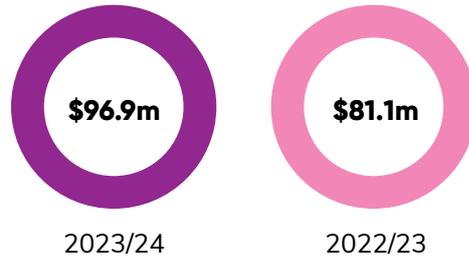




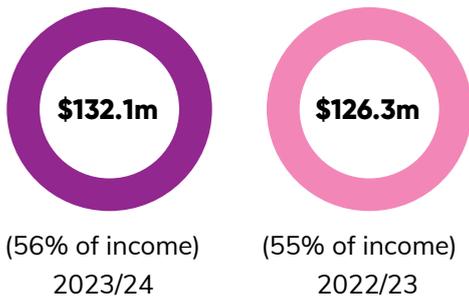
**Assets**



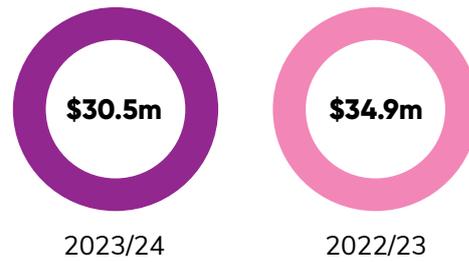
**Cash, cash equivalents and term deposits**



**Rates and charges**



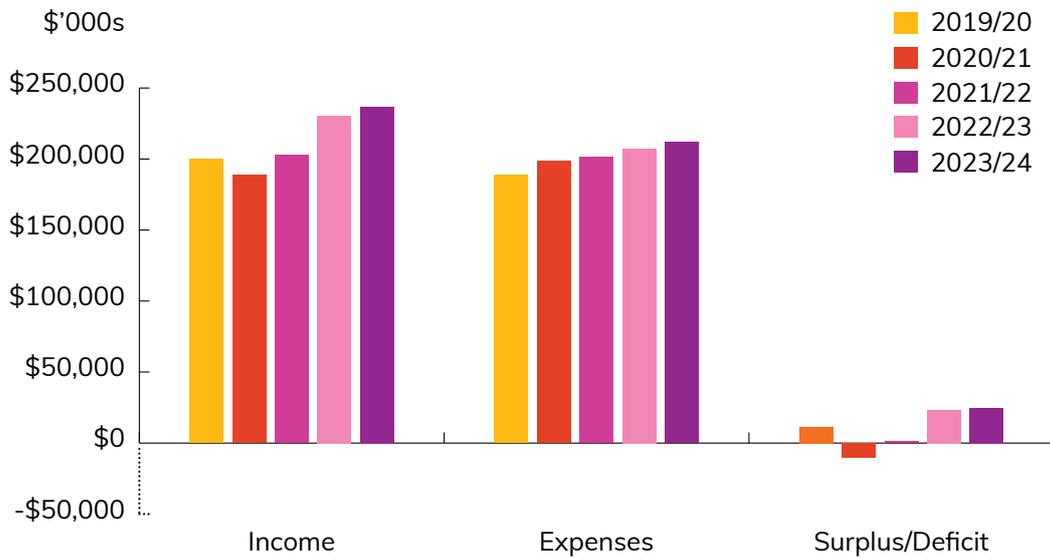
**Interest bearing debt**



More information on rates is included in the income section later in this report.

## Operating result

### Net results 2019/20 to 2023/24



The net result is Council's operating result comprising operating income less operating expenditure. It includes non-cash items, such as depreciation, and accrual accounting items, and is therefore not a cash surplus.

## Equity

### Year-end balance 2023/24

	\$'000s
Balance at the beginning of the financial year	1,944,894
Surplus for the year	24,692
Net reserves movement (including revaluation increment)	43,858
Balance at the end of the financial year	<b>2,013,444</b>

## Cash Flow

### Year-end cash position 2023/24

	\$'000s
Net cash provided by operating activities	47,914
Net cash used in investing activities	(39,510)
Net cash provided by financing activities	(6,643)
Net increase (decrease) in cash held	1,761
Cash at the beginning of the financial year	31,124
Cash at the end of the financial year	<b>32,885</b>

## Balance Sheet

### Summary Balance Sheet 2023/24

	\$'000s
Current assets	133,386
Non-current assets	1,972,548
<b>Total assets</b>	<b>2,105,934</b>
Current liabilities	62,245
Non-current liabilities	30,245
<b>Total liabilities</b>	<b>92,490</b>
<b>Net assets</b>	<b>2,013,444</b>
Accumulated surplus	691,066
Reserves	1,322,378
<b>Equity</b>	<b>2,013,444</b>

## Capital works program

Council allocates funding on an annual basis for the renewal of the community's assets, which are valued at over \$2b. Funding is also allocated to new assets and to upgrade and expand existing assets, which deliver a range of works that enhance Yarra City and its infrastructure. Council continued its journey towards providing a sustainable level of asset renewal funding to ensure financial sustainability into the future.

Council delivered a \$26.8m capital works program, including: \$4.6m on buildings, \$21m on infrastructure such as roads, footpaths, drainage, and open space/recreational facilities, and \$1.2m on plant, technology and equipment. A series of other projects and programs (street and park trees, bike lanes, street furniture and signage) delivered to the community were expensed as per Council's non-current asset policy and therefore not included in the final total capital works expenditure. A State-delivered kindergarten project (Atherton Gardens) is also included in total capital works expenditure. Planned carry-forward is \$750,784, a substantial improvement on the two prior financial years of \$15.246m in 2022/23 and \$7.428m in 2023/24, with \$0 unplanned carry-forward. Refer to the Capital Works and Financial Statements sections for more details.

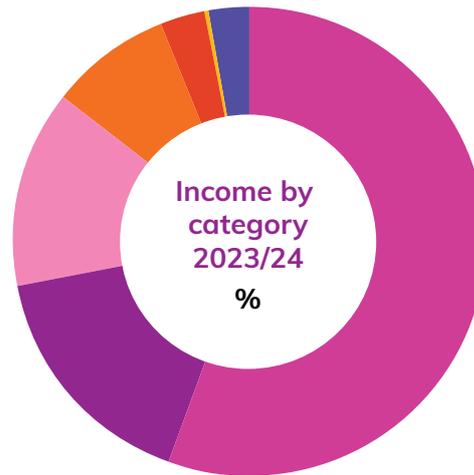
## Financial statements

Council's financial statements detail the total financial transactions and activities for the year as well as an overview of Council's financial position. The financial report includes five major financial statements: Comprehensive Income Statement, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows, and the Statement of Capital Works. Refer to the Financial Statements section for full details.

### Comprehensive income statement

Major categories of both income and expenditure to determine the surplus (or deficit) for the year are included in the Comprehensive Income Statement. The operating surplus for 2023/24 (income less expenditure) is \$24.7m. Total operating income of \$236.7m was recognised and total operating expenditure of \$212m was incurred. Major income categories include rates and charges, statutory fees and fines, user fees, government grants and contributions. The following table details the composition of Council's \$236.7m total operating income for 2023/24.

Income by category 2023/24	\$'000s	%
Rates and charges	132,089	55.8%
Statutory fees and fines	38,641	16.3%
User fees	32,029	13.5%
Government grants	19,692	8.3%
Contributions	7,298	3.1%
Net gain on disposal of assets	692	0.3%
Other income	6,300	2.7%
<b>Total income</b>	<b>236,741</b>	<b>100.0%</b>



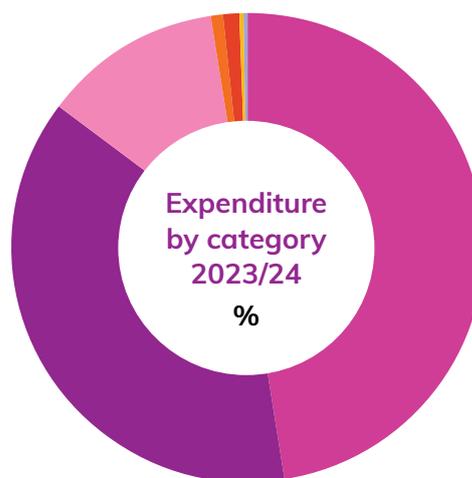
### Rate cap compliance

Council complied with the Victorian Government’s cap on rates and has complied each year since the introduction of the rate capping system.

### Expenditure by category

Most of Council’s operating expenditure relates to direct service delivery. Major expenditure categories include employee costs, materials and services, doubtful debts, depreciation, amortisation right of use assets and borrowing costs. The following table details the allocation of Council’s \$212m total operating expenditure for 2023/24.

Expenditure by category 2023/24	\$'000s	%
Employee costs	100,774	47.5%
Materials and services	79,676	37.6%
Depreciation	26,328	12.4%
Depreciation – right of use assets	1,236	0.6%
Bad and doubtful debts	2,279	1.1%
Borrowing costs	909	0.4%
Finance costs – leases	195	0.1%
Other expenses (e.g., auditors’ fees, Councillors’ allowances)	652	0.3%
<b>Total expenditure</b>	<b>212,049</b>	<b>100.0%</b>



## Balance sheet

Council's Balance Sheet (see the Financial Statements section) shows what Council owns (its assets) and what it owes (its liabilities) and its net worth.

### Assets

The major components of assets include property (land and buildings), infrastructure assets (roads, footpaths, drains), plant and equipment, cash and investments and debtors. As of 30 June 2024, Council held \$2.1b in total assets, an increase on the previous year of \$70m.

	2019/20 \$'000s	2020/21 \$'000s	2021/22 \$'000s	2022/23 \$'000s	2023/24 \$'000s
Assets	2,050,781	2,137,461	2,147,766	2,035,862	2,105,934

### Liabilities

Council's liabilities include amounts owed to suppliers, employee leave entitlements and borrowings. As of 30 June 2024 Council's liabilities total \$92.5m, which is an increase of \$1.5m on the previous year.

	2019/20 \$'000s	2020/21 \$'000s	2021/22 \$'000s	2022/23 \$'000s	2023/24 \$'000s
Borrowings	42,473	41,203	39,171	34,900	30,500
Other liabilities	52,254	58,012	61,114	56,069	61,990

### Statement of changes in equity

The Statement of Changes in Equity (see the Financial Statements section) details the changes in Council's retained earnings and reserves movement during the reporting period. Council's equity as of 30 June 2024 is \$2b, which is an increase of \$68.6m during the year, largely due to an increase in asset revaluation reserves.

	2019/20 \$'000s	2020/21 \$'000s	2021/22 \$'000s	2022/23 \$'000s	2023/24 \$'000s
Council equity	1,956,054	2,038,246	2,047,481	1,944,894	2,013,444

## Statement of cash flows

The cash flow statement (see the Financial Statements section) details Council’s cash inflows and outflows for the year. Council’s cash levels (includes cash and term deposits) as of 30 June 2024 is \$96.9m which is funded by borrowings of \$30.5m.

One of the key indicators of assessing Council’s financial sustainability is the ability to generate sufficient cash flows and the level of unrestricted cash held, that is the portion of cash levels remaining after allowing for commitments such as trust funds, statutory reserves and cash for funding future capital works.

Council must maintain a reasonable amount of cash to meet the requirements of Council business and ensure timely payment of all liabilities. Maintaining a healthy cash balance is important for financial sustainability. It can provide Council with ‘a financial cushion’ to meet unforeseen or emergency expenses or to strategically fund priority projects and/or invest in infrastructure improvements without the need to borrow or disrupt essential services.

With prudent financial management during 2023/24, Council has been able to transfer \$5m (\$2.5m each) to the newly created Strategic Growth and Risk Mitigation reserves, established as part of the adopted Financial Sustainability Strategy, to fund future land acquisition and new major community infrastructure projects that directly benefit the Yarra community and fund emergency or unplanned events that have significant financial impacts.

After allowing for the \$5m transfer to reserves, Council’s unrestricted cash has still improved significantly during the 2023/24 financial year to an ending balance of \$20.11m.

	2019/20 \$'000s	2020/21 \$'000s	2021/22 \$'000s	2022/23 \$'000s	2023/24 \$'000s
Cash and cash equivalents	94,738	88,930	79,801	81,124	96,885

## Audit opinion

Council has received an unmodified (clear) audit opinion from the Victorian Auditor-General's Office (VAGO).

## Future directions

The Chief Financial Officer's report in the 2022/23 Annual Report highlighted that Council had already commenced working towards financial sustainability through prudent financial management. This has continued throughout 2023/24 as evidenced by Council generating a strong operating surplus, improving its unrestricted cash position, reducing the amount of borrowings, reducing the amount of unplanned capital carry-forward and establishing cash reserves for future needs. This demonstrates that efforts to date by Council in managing its finances and implementing the actions of the Financial Sustainability Strategy are having a positive impact and provide a strong foundation for Yarra City Council going forward.

Whilst work to strengthen Council's long term financial sustainability are yielding strong results, the projections in the adopted 2024/25 to 2033/34 Long Term Financial Plan demonstrate that ongoing commitment to this effort is vital.

In today's complex and rapidly changing economic landscape, local governments face unique challenges and responsibilities in effective financial management. The financial sustainability of local governments across Australia continues to be challenging, driven by population growth, increasing community demand for services and rising costs associated with service delivery and the renewal of ageing infrastructure.

For Yarra, the population is predicted to grow by almost 42% by 2046, which will put increasing pressure on Council's services and infrastructure. Inflation remains persistent, impacting the cost of services, labour energy and construction materials, and continues to outpace the rate cap, which restricts Council's ability to generate revenue.

As Council operates within such an environment, the Financial Sustainability Strategy (FSS) outlines a road map to achieve financial sustainability through using strategic levers such as building reserve funds, ongoing reviews of the service landscape and robust financial management. The FSS will guide future decision-making so Council can transparently, proactively and prudently plan to be financially sustainable, to maximise our community impact, deliver efficient and effective services and infrastructure, and meet our financial obligations both today and in the future.

# Your Council

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## Current Councillors

The Yarra community is represented by 9 elected Councillors. While individual Councillors may consult with community members and advocate on their behalf, they can only make decisions as a collective.

Each November, Councillors elect a Mayor to chair formal meetings and speak on behalf of Council.

The current group of Councillors were elected on 6 November 2020 to serve for a four-year term.

The Mayor for 2024/25 will be elected at a meeting on Tuesday 19 November 2024.

### Langridge Ward



Cr. Anab Mohamud  
(Deputy Mayor 2023/24)



Cr. Stephen Jolly



Cr. Michael Glynatsis

### Melba Ward



Cr. Claudia Nguyen  
(Mayor 2022/23)



Cr. Edward Crossland  
(Deputy Mayor 2022/23)  
(Mayor 2023/24)



Cr. Herschel Landes

### Nicholls Ward



Cr. Amanda Stone



Cr. Bridgid O'Brien



Cr. Sophie Wade

Council staff

Organisational structure

<b>Chief Executive Officer Sue Wilkinson</b>				
<b>Executive Management Team</b>				
General Manager City Sustainability and Strategy <b>Mary Osman</b>	General Manager Infrastructure and Environment <b>Sam Hewett</b>	General Manager Community Strengthening <b>Kerry McGrath</b>	General Manager Corporate Services and Transformation <b>Jenny Scicluna</b>	General Manager Governance, Communications and Customer Experience <b>Brooke Colbert</b>
Unit Manager Sustainability	Manager City Works	Manager Aged and Disability Services	Chief Financial Officer (incl. Corporate Planning and Performance)	Manager Governance and Integrity
Unit Manager Strategic Transport	Manager Building & Asset Management	Manager Equity and Community Development	Manager Financial Services	Manager Customer Experience
Manager Statutory Planning	Manager Infrastructure, Traffic and Civil Engineering	Manager Family, Youth and Children's Services	Manager People and Culture	Unit Manager Digital Communications and Marketing
Manager City Strategy	Manager Property and Leisure	Manager Libraries, Arts and Events	Manager Risk and Safety	Unit Manager Strategic Communications and Engagement
Municipal Building Surveyor			Chief Information Officer	Senior Advisor Strategic Advocacy
Manager Parking and Compliance			Manager Business Transformation	

## Executive Management Team



**Sue Wilkinson**  
**Chief Executive Officer**

The Chief Executive Officer is responsible for the implementation and maintenance of Council's policies. Sue is ultimately responsible for all policies, decisions and services provided by Yarra's elected Council. As the conduit between Council and the organisation's workforce, Sue ensures that the organisation's day-to-day activities are aligned with its long-term strategic objectives. She provides high-level advice to Councillors and acts on behalf of the organisation in a range of contexts.



**Sam Hewett**  
**General Manager Infrastructure and Environment**

Sam is responsible for the provision, maintenance and amenity of public infrastructure and Council-owned buildings. He oversees infrastructure, traffic and civil engineering and the construction and maintenance of civil infrastructure such as roads, drains and footpaths. Sam is also responsible for the maintenance of open space and trees, asset management and protection, construction management, natural environment, integrated water management and recycling and waste. He is also responsible for property and leisure services, encompassing our sporting facilities and leisure centres, as well as developing and implementing Yarra's capital works program.



**Mary Osman**  
**General Manager City Sustainability and Strategy**

Mary is responsible for Yarra's city planning, economic environment and policy areas of sustainability. She oversees activities related to statutory and strategic planning, building surveying, urban design, open space planning, economic development, sustainability policy and advocacy, strategic transport and parking and compliance.



**Kerry McGrath**  
**General Manager  
Community  
Strengthening**

Kerry is responsible for community strengthening through policy development, service delivery and partnerships, including respectful partnerships with Aboriginal and Torres Strait Islander peoples. She oversees key activities focused on community participation and wellbeing, equity, diversity and inclusion, through services and activities relating to libraries, arts, festivals and events; families, children and young people; healthy ageing and access and inclusion. Kerry also serves as project sponsor for major community infrastructure initiatives and oversees community grants, housing and homelessness and community safety.



**Jenny Scicluna**  
**General Manager  
Corporate Services  
and Transformation**

Jenny is responsible for leading many of the internal service functions at Yarra City Council. Her portfolio includes driving Yarra's financial performance and long-term financial sustainability, transforming the organisation to be contemporary, innovative and future-focused and ensuring that the organisational culture supports employees for optimal performance and customer focus. Jenny is responsible for delivery of the Financial Sustainability Strategy, Digital Transformation Program and the Business Transformation Program.



**Brooke Colbert**  
**General Manager  
Governance,  
Communications and  
Customer Experience**

Brooke is responsible for internal and external communications, media relations, community consultation and engagement, marketing and strategic advocacy across a range of traditional and digital channels. She is also responsible for the governance and integrity functions, Councillor Support Unit and Customer Experience teams and channels leading a customer first approach in all of Council's interactions.

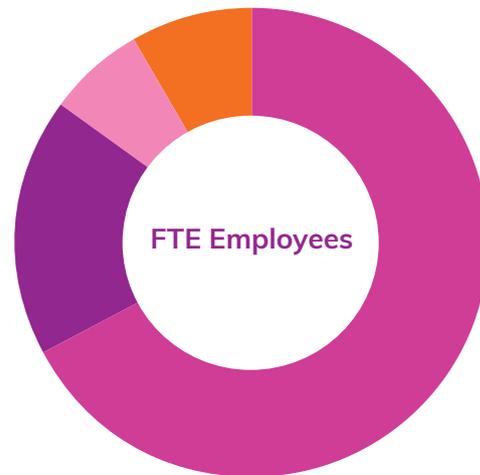
## About our workforce

### Staff Profile

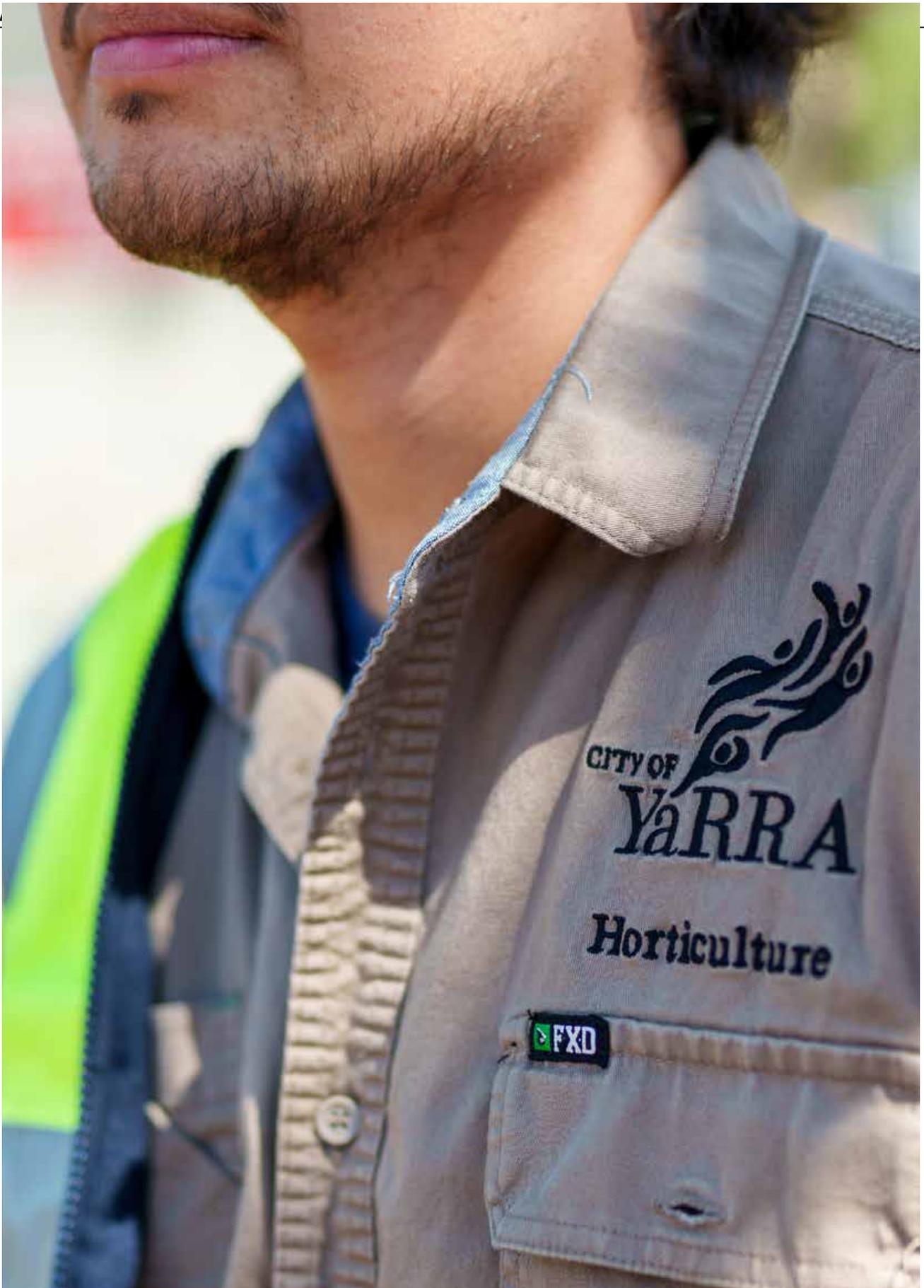
On 30 June 2024, we have employed 1,379 people at Council with a full-time equivalent (FTE) of 809.9.

A breakdown of our direct FTE employees is:

FTE Employees	
Permanent, full-time (FTE)	545
Permanent, part-time (FTE)	144.8
Temporary (FTE)	54
Casual (FTE)	66



Note: Employee data includes active employees on payroll (employees could be on paid and unpaid leave including casuals and temporary employees) and excludes vacant positions.



**Workforce data by banding and gender**

(includes casuals and temporary FTE, excludes vacant positions)

Structure	Band 1 FTE	Band 2 FTE	
Permanent full-time – female	0	0	
Permanent full-time – male	0	1	
Permanent full-time – Self-described	0	0	
Permanent part-time – female	2.3	0	
Permanent part-time – male	3.5	1.8	
Permanent Part-time – Self-described	0	0.9	
Temporary – female	0	0	
Temporary – male	0	0	
Temporary – Self-described	0	0	
Casual	4	2	
<b>Total FTE</b>	<b>9.9</b>	<b>5.7</b>	

	Band 3 FTE	Band 4 FTE	Band 5 FTE	Band 6 FTE	Band 7 FTE	Band 8 FTE	All other	Total
	14	39	52	60	37	30	37	269
	31	28	48	61	45	34	28	276
	0	0	0	0	0	0	0	0
	18.2	26.6	16	17.9	6.3	6.6	20.8	116.4
	7.5	7.4	3.2	2.1	1.7	0.6	0.8	27.8
	0	0.6	0	0	0	0	0	0.6
	4.2	11.4	11.6	5.8	1	1	3.5	38.5
	3.5	2.6	4.4	5	0	0	0	15.5
	0	0	0	0	0	0	0	38.5
	30	18	6	0	0	2	4	66
	<b>108.4</b>	<b>133.5</b>	<b>141.3</b>	<b>151.8</b>	<b>91</b>	<b>74.2</b>	<b>94.4</b>	<b>809.9</b>

**Workforce data by division and gender**

(includes casuals and temporary FTE, excludes vacant positions)

Employment type/gender
Permanent full-time – female
Permanent full-time – male
Permanent full-time – Self-described
Permanent part-time – female
Permanent part-time – male
Permanent part-time – Self-described
Temporary – female
Temporary – male
Temporary – Self-described
Casual
<b>Total FTE</b>

	City Sustainability & Strategy	Community Strengthening	Corporate Services & Transformation	Executive	Governance, Comms and Cust. Service	Infrastructure & Environment	Total
	61	104	33	3	30	38	269
	77	39	32	0	13	115	276
	0	0	0	0	0	0	0
	13.67	80.01	4.94	0	7.99	9.83	116.4
	6.53	14.63	1.69	0	2.21	2.74	27.80
	0	0.6	0	0	0	0	0.6
	5.4	23.74	1	0	3.4	5	38.5
	5.59	0.95	0	0	2	7	15.5
	0	0	0	0	0	0	0
	6.34	16.16	0	0	0	43.5	66
	<b>175.53</b>	<b>279.09</b>	<b>72.63</b>	<b>3</b>	<b>58.6</b>	<b>221.07</b>	<b>809.92</b>





# Performance report

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## Strategic objectives

The *Council Plan 2021-25* includes six strategic objectives that describe our strategic direction for the four-year period. They are:

1. Climate and environment
2. Social equity and health
3. Local economy
4. Place and nature
5. Transport and movement
6. Democracy and governance

## Strategies

Each strategic objective is supported by strategies, which identify the focus for the four-year period.

## Strategic indicators

Strategic indicators provide a framework for measuring progress towards the achievement of each strategic objective.

## Actions

Actions are the activities we undertook in pursuit of the strategic objectives and strategies. Drawn from the initiatives in the *Council Plan 2021-25* and actions in the *2023/24 Annual Plan*, these provide a framework for measuring our progress towards each strategic objective.

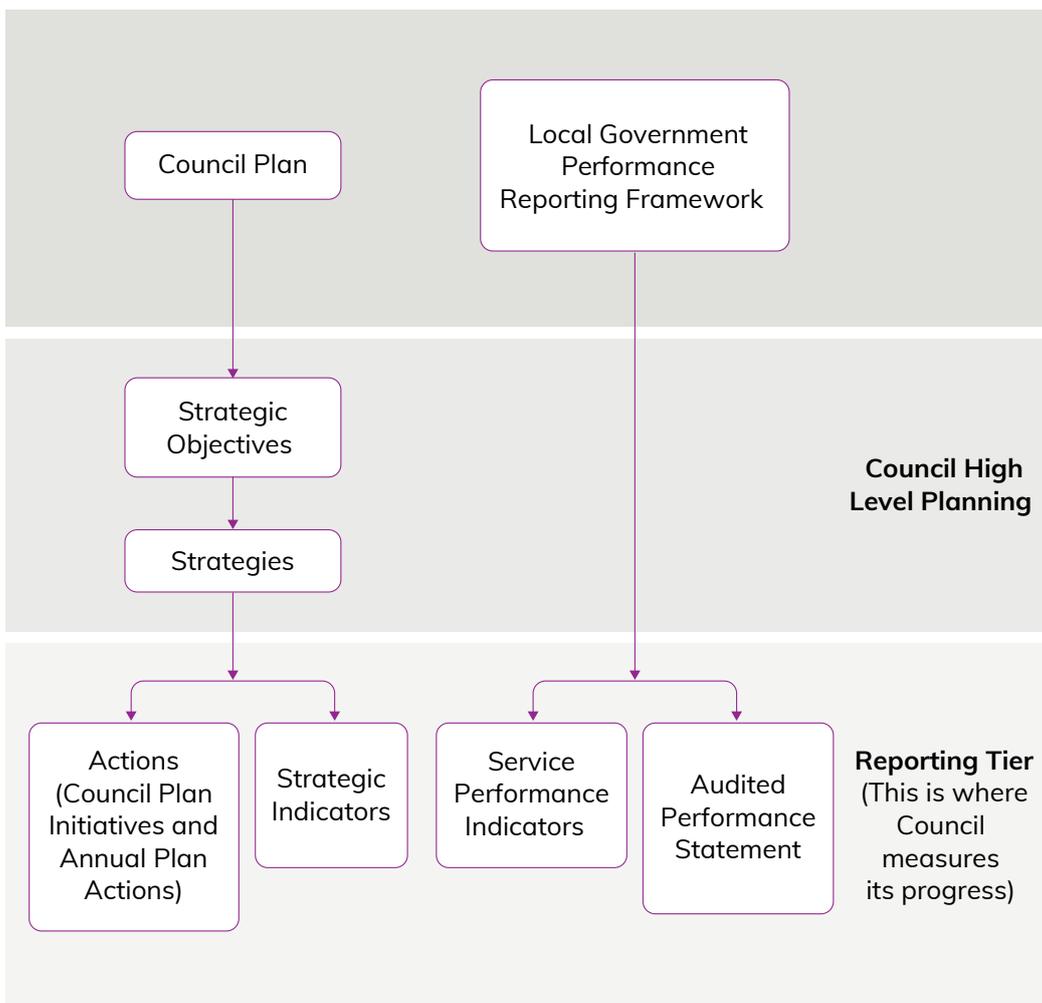
## Service performance indicators

Local Government (Planning and Reporting) Regulations require councils to report on service performance indicators. The results of these indicators, including comparisons with other councils and sector averages, will be published on the Victorian Government's *Know Your Council* website later this year. Council has reported these under the relevant strategic objectives.

## Performance statement

Yarra City Council is required to publish an audited performance statement as part of our annual report.

The performance statement contains a selection of the service performance indicators as well as a number of financial performance indicators and sustainable capacity indicators. This is provided in the performance statement section.



## Performance summary

Our performance for the 2023/24 year is reported against each of the six strategic objectives in our *Council Plan 2021-25*. 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
- ▶ services funded in the budget
- ▶ results against the prescribed service performance indicators and measures

### Actions

Each year, Yarra City Council also produces an Annual Plan based on the four-year Council Plan. It sits alongside the yearly Budget and directs the projects and activities we will deliver towards achieving the strategic objectives.

The Annual Plan commenced with 57 actions. During the course of the Annual Plan, Council deferred 2 actions due to circumstances outside of its control. As of the end of June, 46 of the remaining 55 actions (84%) reached a status of completed (32) or in-progress > 90%.

### Achievements of Action undertaken in Council's 2023/24 Annual Plan

Strategic objective	No. of Actions Reported	Complete	On track (>=90%)	Monitor (75-90%)	Off track (<75%)	Not Started
1. Climate and environment	8	5	2	0	1	0
2. Social equity and health	17	10	5	0	2	0
3. Local economy	4	2	1	0	1	*1
4. Place and nature	14	9	1	0	4	*1
5. Transport and movement	5	2	2	0	1	0
6. Democracy and governance	7	4	3	0	0	0
<b>Total</b>	<b>55</b>	<b>32</b>	<b>14</b>	<b>0</b>	<b>9</b>	<b>*2</b>

\*These actions were deferred by Council resolution.

The 2023/24 Annual Plan June report is available in the Quarterly Community Report Quarter 4 on Council's website.

Annual Plan completion rates 2019-24

Year	% Actions complete or on track
2019/20	86%
2020/21	89%
2021/22	82%
2022/23	90%
2023/24	84%

## Strategic objective 1

# Climate and environment

# 1

Yarra urgently mitigates climate change while also adapting to its impacts and developing resilience in everything we do. The community, business and industry are supported and encouraged to do the same.

### Strategies

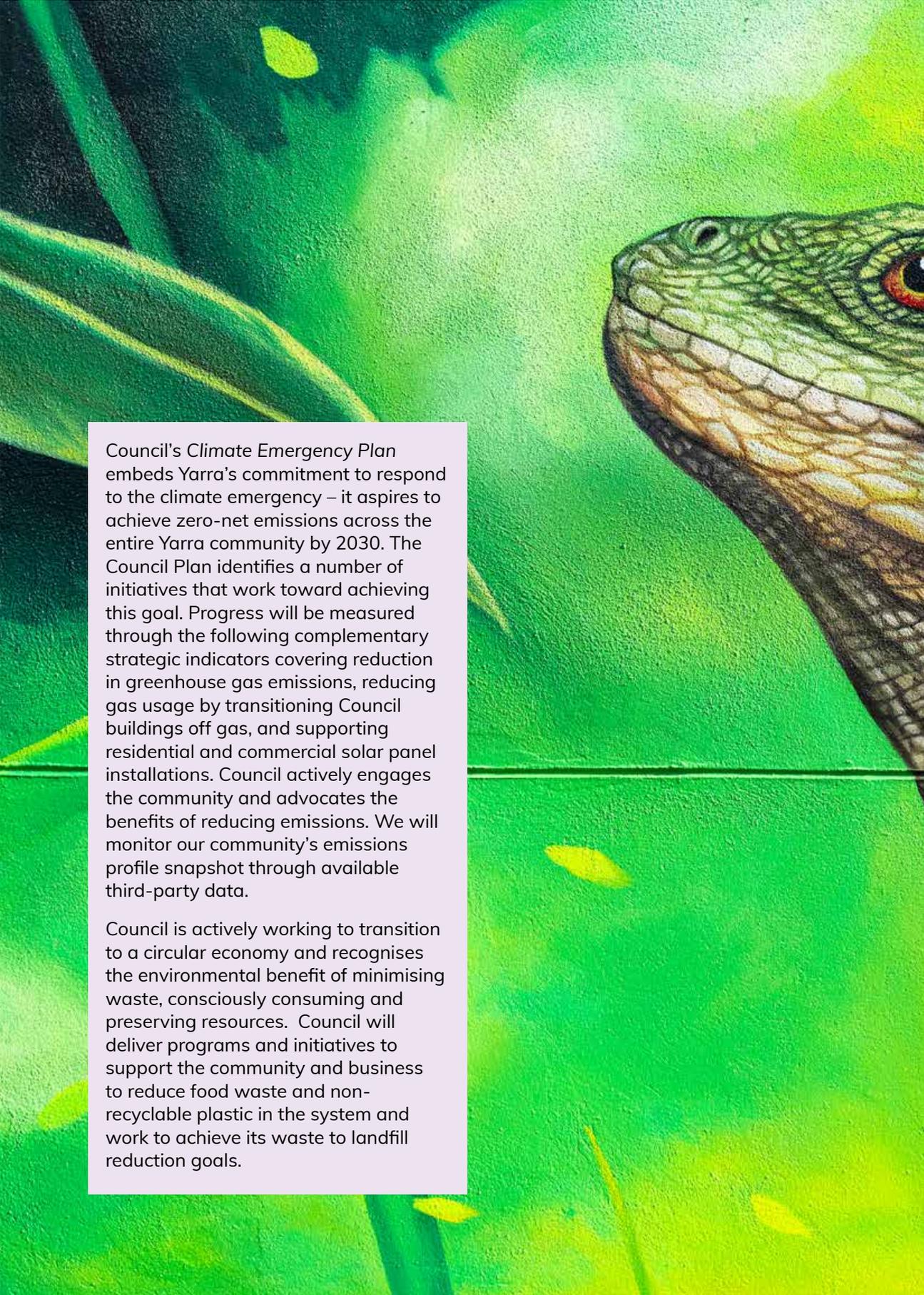
1. Take urgent action to respond to the climate emergency and extend our impact through advocacy and partnerships.
2. Lead and support the community, business, and industry to take urgent climate action and transition towards net zero emissions and a circular economy.
3. Enhance the resilience of our community to prepare for health-related and other impacts of climate change. ♥
4. Lead, embed and promote the transition towards net zero carbon and a circular economy, and extend our impact through advocacy and partnerships.

### 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.

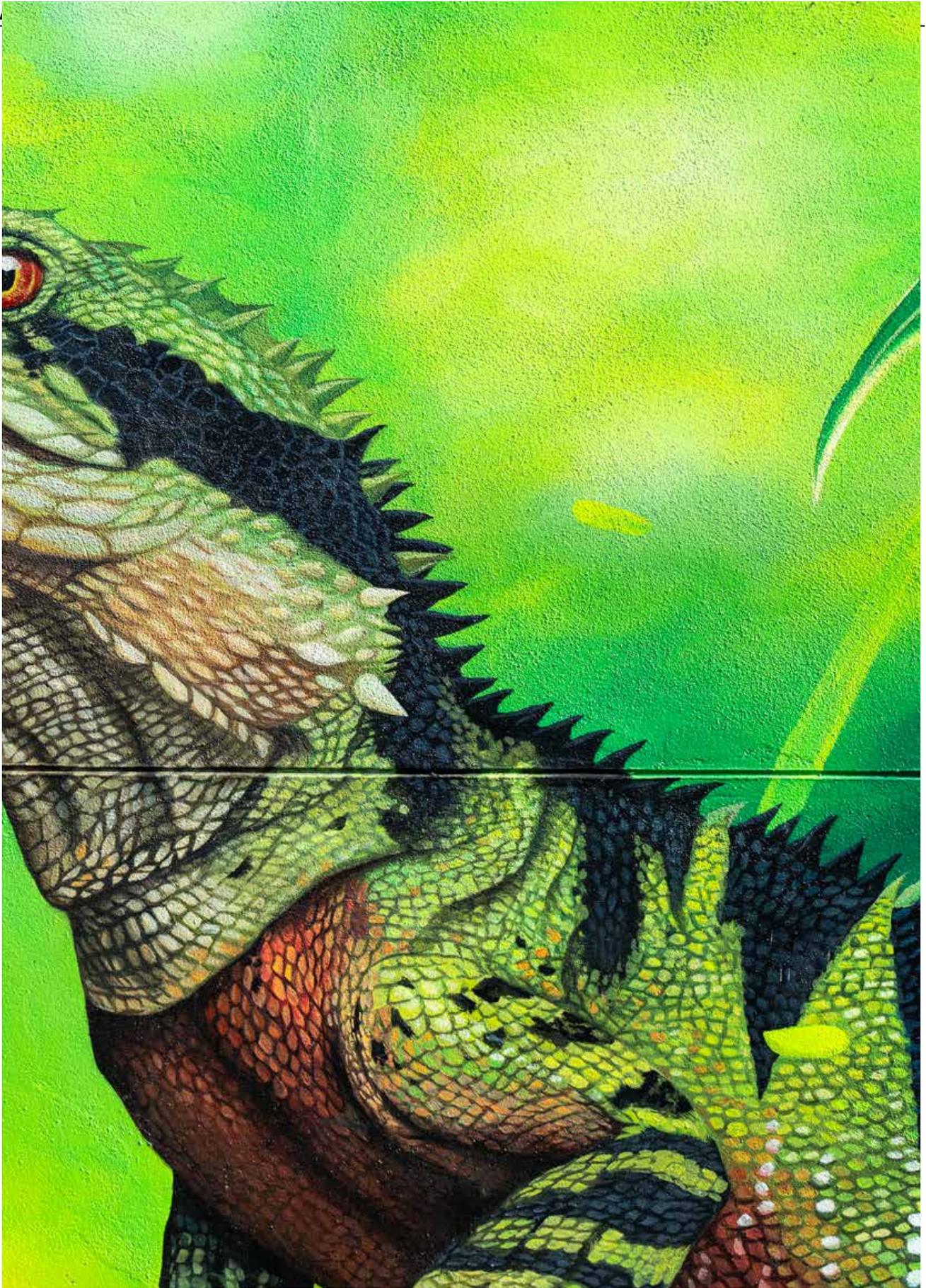


Indicators denoted with a ♥ throughout the document aligns to a health and wellbeing theme.



Council's *Climate Emergency Plan* embeds Yarra's commitment to respond to the climate emergency – it aspires to achieve zero-net emissions across the entire Yarra community by 2030. The Council Plan identifies a number of initiatives that work toward achieving this goal. Progress will be measured through the following complementary strategic indicators covering reduction in greenhouse gas emissions, reducing gas usage by transitioning Council buildings off gas, and supporting residential and commercial solar panel installations. Council actively engages the community and advocates the benefits of reducing emissions. We will monitor our community's emissions profile snapshot through available third-party data.

Council is actively working to transition to a circular economy and recognises the environmental benefit of minimising waste, consciously consuming and preserving resources. Council will deliver programs and initiatives to support the community and business to reduce food waste and non-recyclable plastic in the system and work to achieve its waste to landfill reduction goals.



### Council Plan Strategic Indicators

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
<b>Strategic objective 1 Climate and environment</b>					
i. Retain carbon neutral organisation status	Maintain	<b>2020/21</b> 100%	100%	100%	
ii. Percentage reduction in Council greenhouse gas emissions	Reduce	<b>2000/01</b> 18,433 tCO <sub>2</sub> e <b>2019/20</b> 5,147 tCO <sub>2</sub> e	<b>2020/21</b> 4,635 tCO <sub>2</sub> e Reduction since 2000/01 74.86% Reduction since 2019/20 9.95% -	<b>2021/22</b> 5,836 tCO <sub>2</sub> e Reduction since 2000/01 68.33% Increase since 2020/21 20.58% -	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	100%	100%	✓	Council achieved carbon neutral status in 2012 and has retained it every year since.
	<b>2022/23</b> 72.08% 5,147 tCO <sub>2</sub> e	<b>2022/23</b> 7,072 tCO <sub>2</sub> e Reduction since 2000/01 61.63% Increase since 2022/23 21%	✓	The 2000/01 baseline is provided for 'percentage reduction' comparison to align with existing reporting protocols and ambitions as per Council's Organisational Roadmap to Zero Emissions by 2030.  2022/23 is the most recent full data collection available at the time of reporting. Final utility data is not available until post-EOFY reporting period.  Council has achieved a 61.63% reduction against its 2000/01 baseline. At that time Council's emissions were 18,433 tCO <sub>2</sub> e and were 7,072 tCO <sub>2</sub> e in 2022/23.  Between 2021/22 and 2022/23, there has been a 21% increase.  Main reasons for increase are; <ul style="list-style-type: none"> <li>▶ Increase is fossil gas usage post COVID-19 shut downs (120 tCO<sub>2</sub>e)</li> <li>▶ Additional contractor data and increase in national emissions factor for asphalt (531 tCO<sub>2</sub>e)</li> <li>▶ Additional inventory item – added emissions associated with ICT equipment and services (404 tCO<sub>2</sub>e)</li> </ul> There were no other material increases or decreases in emissions.

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
iii Percentage reduction in community emissions by fuel source	Reduce	<b>2018/19</b>	<b>2019/20</b>	<b>2021/22</b>
		MtCO <sub>2</sub> e	MtCO <sub>2</sub> e	MtCO <sub>2</sub> e
		1.679	1.612	1.328
		Electricity 1.085 (65%)	Electricity 1.052 (65%)	Electricity 852 (64%)
		Gas 326 (19%)	Gas 329 (20%)	Gas 214 (16%)
		Transport 211 (13%)	Transport 176 (11%)	Transport 147 (11%)
		Waste 57 (3%)	Waste 55 (3%)	Waste 77 (6%)

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	–	No update available	–	<p>Council will continue to educate and advocate to the Yarra community the benefits of reducing emissions and support technical solutions such as community batteries and other technical trials needed to support increased renewable energy.</p> <p>Source: <a href="https://snapshotclimate.com.au/locality/municipality/australia/victoria/yarra/">https://snapshotclimate.com.au/locality/municipality/australia/victoria/yarra/</a></p> <p>There has been no update in the 'Snapshot' web portal since 2021/22. Note that as stated on the 'Snapshot' web portal, there is margin of error within the data, meaning caution should be applied to year-on-year changes in emissions representing localised changes, especially those Council may have influenced.... "The data and methodology underpinning Snapshot are as robust as you can find in Australia, but there is not enough granularity and too much susceptibility to change from external factors to allow for monitoring of community projects" (Source: <a href="https://www.ironbarksustainability.com.au/resources/articles/snapshot-faq-for-australian-councils">https://www.ironbarksustainability.com.au/resources/articles/snapshot-faq-for-australian-councils</a>)</p> <p>This is a highly evolving space, and methodologies are continually being updated, which makes comparison to previous years difficult at the moment.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
iv. Reduce Council gas usage	Reduce	<b>2000/01</b> 39,937 GJ	32,037 GJ Reduction since 2000/01 19.78%	31,110 GJ Reduction since 2001/01 22.10%	
			Reduction since 2020/21 1.40%	Reduction since 2021/22 2.89%	
v. Number of Council buildings transitioned off gas	Increase	<b>2020/21</b> 6	18	4	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	–	26,873 GJ  Reduction since 2001/01  32%  Reduction since 2022/23  23%		<p>2000/01 baseline provided for 'percentage reduction' comparison to align with existing reporting protocols and targets as per Council's Organisational Roadmap to Zero Emissions by 2030.</p> <p>As at June 2024 Council has achieved a 32% reduction against its 2000/01 baseline. At that time Council's gas usage was 39,937 GJ and 26,873 GJ in 2023/24. During the last year, there has been a reduction of 23%.</p> <p>This is achieved by phasing off gas at small sites and decommissioning of the gas cogeneration system at Richmond Recreation Centre.</p> <p>*Note: Portion of 'actual' June 2023 was estimated at the time of last reporting due to data not being complete at time of reporting. Final gas usage for 2022/23 was 34,697GJ. Comparison percentages are based on this final updated figure.</p>
	4	0		<p>Council's reduction in gas usage is supported by a program to remove Council buildings off gas. Gas was removed from six sites prior to 2021/22 and a total of 18 sites were fully transitioned off natural gas in 2021/22, four sites were fully transitioned off natural gas in 2022/23 for a total of 28 sites. While no buildings were transitioned off gas in 2023/24, there was significant design work undertaken for the Collingwood Leisure Centre future transition of gas.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
vi. Percentage of dwellings with solar installations	Increase	<b>2018/19</b> 9%	12%	13%	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
		14.3%		<p>14.3%% of dwellings in Yarra have solar installations. This is an increase of 58% above the 2019 baseline.</p> <p>The Climate Emergency Plan target that aligns to this indicator is 'By 2024, double the percentage of dwellings in Yarra with solar energy systems from 9% in 2019 to 18% by 2024'.</p> <p>As of 2023/24, residential installations are defined by the APVI as under a certain capacity, which has increased from 12kW in 2019 to 15kW starting in 2022, to reflect the increasing size of residential solar systems. Prior to 2023/24, residential systems were defined as under 10kW for every year. This change has reclassified some commercial installations in Yarra as residential (Source APVI).</p> <p>This definition means that systems larger than this threshold, including systems on apartments and multi-unit dwellings, are classified as commercial.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
vii. Number of commercial solar installations	Increase	<b>2019/20</b>		
		Installations	Installations	Installations
		118	218	275
		Capacity	Capacity	Capacity
		4,541kW	9,913kW	10,508 kW

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
		Installations 238 Capacity 10,950kW	✔	<p>Installations have increased by 120 and capacity has increased by 241% above the 2020 baseline.</p> <p>The Climate Emergency Plan target that aligns to this indicator is 'By 2024, achieve a 50% increase in the capacity of commercial solar installations across Yarra'. This target has been achieved as of 2021/22.</p> <p>As of 2023/24, commercial installations are defined by the APVI as over a certain capacity, which has increased from systems over 12kW in 2019 to 15kW starting in 2022, to reflect the increasing size of residential solar systems. Prior to 2023/24, commercial systems were defined as over 10kW for every year. This change has reclassified some commercial installations in Yarra as residential; therefore, the number of commercial installations appears to have decreased from 2022/23 – 2023/24. (Source APVI).</p> <p>This definition means that systems larger than the commercial threshold, including systems on apartments and multi-unit dwellings, are classified as commercial.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
viii. Number of businesses engaged in programs and activities on renewable energy power purchase agreements, plastic free campaigns, and circular economy waste initiatives	Increase	<b>2021/22</b> # of businesses Sustainability programs – 166 Waste programs – 59 Total 225	225	644	
ix. Percentage reduction of waste to landfill against 2020 levels	Increase	<b>2019/20</b> 36%	30% -6%	32.61% -3.39%	
x. Percentage of glass collected in the kerbside system recycled back into glass	Increase	<b>2020/21</b> 0%	90%	90%	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	>225	765	✓	<p>Engagement with business has increased in 2023/24 with 765 businesses engaged in specific sustainability initiatives and activities as follows:</p> <ul style="list-style-type: none"> <li>▶ Sustainable Business Working Group 14</li> <li>▶ Sustainable Business Yarra E-Newsletter 294</li> <li>▶ Business Renewables Buying Group 125</li> <li>▶ In person events 263</li> <li>▶ Circular economy map 39</li> <li>▶ Direct project outreach programs 27</li> </ul> <p>These numbers don't include incidental engagements or responding to enquiries, and the growth reflects the increased volume of programs being offered, specifically in-person events which have proved popular.</p>
	37% +1%	32.17%	✓	<p>The ratio of waste diverted from landfill decreased to 32.17% in 2023/24 compared to our 2019/20 baseline of 36%.</p> <p>The overall production of rubbish has increased by 9.95T from 2022/23 to 2023/24</p>
	91%	90%	✓	<p>In 2023/24 we collected 2,079.43T of glass. 90% was reconverted and made back into glass bottles and jars. The other 10% was used as a sand substitute in our roads.</p> <p>From 2022/23 to 2023/24 there is a decrease in glass through the kerbside service of 12.91T, this is due to the introduction of the Container Deposit Scheme (CDS) in Victoria.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
xi. Percentage reduction in food waste generated from the household	Reduce	<b>2015</b> 45.5%	41.7% -3.8%	41.5%	
xii. Percentage reduction in the overall volume of non-recyclable plastics in the system	Reduce	<b>2021/22</b> 14.4%	14.4%	16%	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	+4%	41.5%		<p>In 2023/24 the volume of food waste in the waste stream was 41.5%, a reduction of 3.6% compared to the baseline of 45.5% when last measured in 2015.</p> <p>Council delivers education and awareness campaigns to reduce the production of food waste. Council has also introduced a FOGO bin to the whole municipality in 2024, which should see a future reduction in this total.</p>
	+3%	16%	No result	<p>The 2021/22 result has been used as the baseline due to the change in the classification of materials under the China Sword Policy in 2019/20 increasing the types of plastics unable to be recycled since the last audit was done. The 14.4% baseline is the most recent measure and will provide a comparable base to measure future year results against.</p> <p>An independent audit was completed in October 2022. This showed that 16% of the stream was non-recyclable plastics.</p> <p>Although this is an increase from base year, Council officers have delivered education and awareness campaigns and works with business to reduce non-recyclable plastics in the system.</p>

## Services

The following statement provides information in relation to the services funded in the 2023/24 Budget and the persons or sections of the community who received the service.

Service	Description	Net Cost Budget Actual Variance \$000
Sustainability	Sustainability Services delivers overarching environment and sustainability policy, programs, engagement, and communications, focused strongly on responding to the climate emergency.	<u>Budget</u> \$4,236 Actual \$4,121 Variance \$115
City Works	City Works oversees the delivery of all waste services and waste minimisation.  Key services: <ul style="list-style-type: none"> <li>▶ Waste and recycling services, policy, and planning</li> <li>▶ Waste minimisation</li> <li>▶ Street cleaning</li> <li>▶ Open space maintenance</li> <li>▶ Tree planting and landscaping</li> <li>▶ Service improvements</li> </ul>	<u>Budget</u> \$36,522 Actual \$33,098 Variance \$3,424

### Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/24 Budget for the year. Some major initiatives also appeared in the 2023/24 Annual Plan.

Major Initiatives	Progress
<p><b>Food Organics Green Organics (FOGO) preparatory work</b></p> <p>Budget \$2.30m    Actual \$1.7m</p> <p>Annual Plan action – Completed</p>	<p>Council spent \$1.6m on the purchase and distribution of FOGO bins and \$100k on promotion and community education. The FOGO service officially commenced 1 July 2024.</p>
<p><b>Development of New Climate Emergency Plan</b></p> <p>Commencement of a new Climate Emergency Plan.</p> <p>Budget \$0.07m    Actual \$0.06m</p>	<p>Council is committed to action on the climate emergency and has developed a new <i>Climate Emergency Plan 2024-2030</i> and <i>Climate Emergency Action Plan 2024-2027</i> to guide this work.</p>

## Service performance indicators

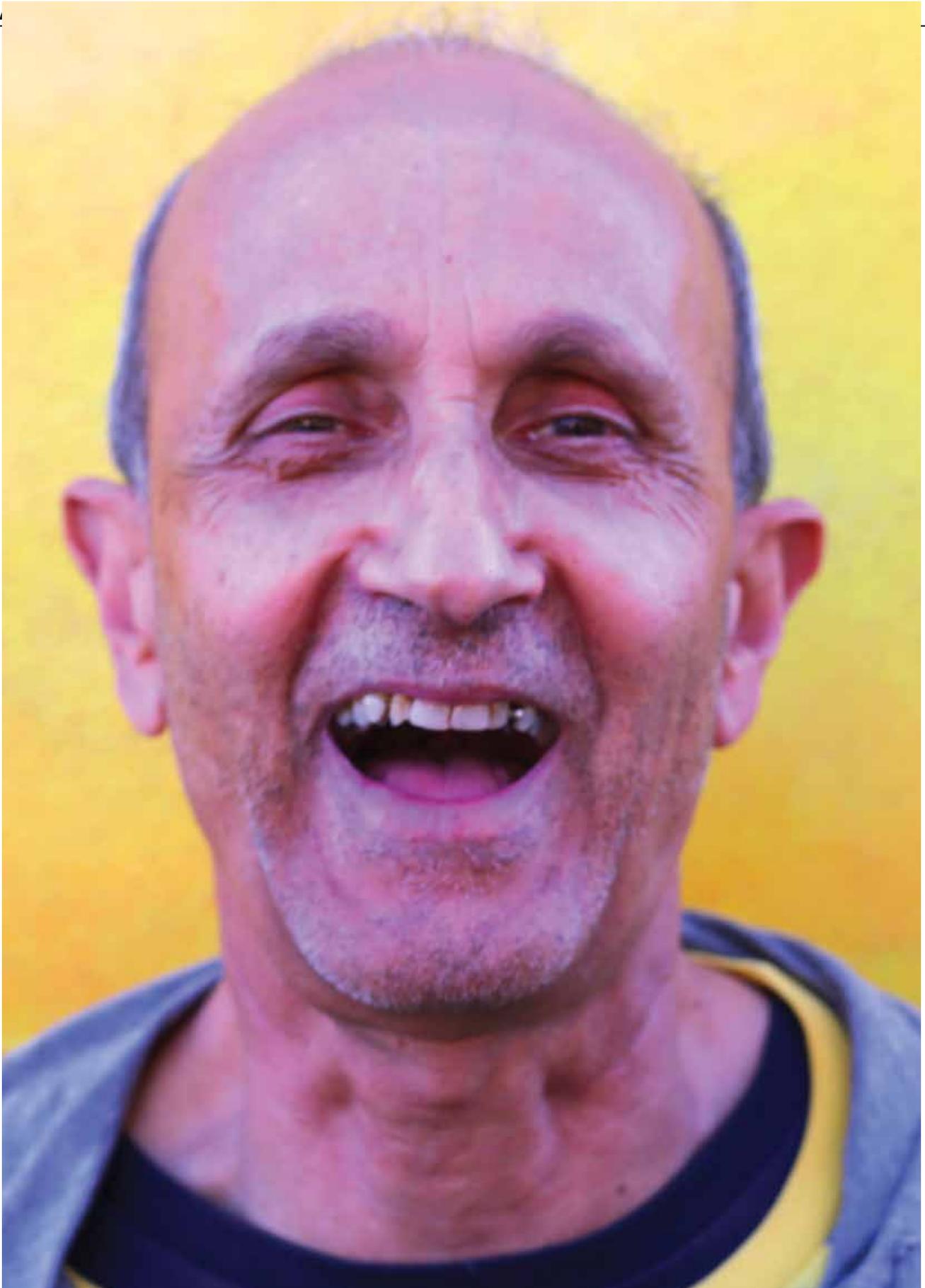
The following statement provides the results of the prescribed service performance indicators and measures, including explanation of results in the comments.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Service standard</b>  Kerbside collection bins missed  [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	1.12	0.35	1.45	0.72	Missed bin collection requests have fluctuated over the past four years. During this time Council has introduced changes in the bins service including a change in contract providers and collection routes and dates. In 2022/23, Council introduced a dedicated glass bin service.
<b>Service cost</b>  Cost of kerbside garbage bin collection service  [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$76.01	\$87.22	\$91.71	\$103.39	The cost of kerbside garbage bin collection service increased by 12% compared to 2022/23. This reflects the increasing cost of waste services within the sector.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
Cost of kerbside recyclables collection service  [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$40.09	\$44.79	\$59.41	\$54.64	The cost of the kerbside recyclables bin collection service decreased compared to 2022/23 due to a decrease in the tonnage recycled. In 2022/23, 6008 tonne was recycled, compared to 5826 tonne in 2023/24. This reduction impacted the cost of the kerbside recycle service.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Waste diversion</b></p> <p>Kerbside collection waste diverted from landfill</p> <p>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</p>	33.03%	30.36%	29.66%	30.84%	<p>The ratio of waste diverted from landfill has increased from last year by 3.98% for kerbside bin collection services. A significantly increased volume of material is being recycled through Council's mixed recycling stream, through the opt in FOGO and green waste booked service and through the glass-only collection service. This complements the diversion of material through Council's 2 operations centres, increasing our total diversion (inclusive of operations from recycling centres, hard waste, dumped rubbish and kerbside waste) to 32.17%.</p>





## Strategic objective 2

# Social equity and health

# 2

Yarra's people have equitable access and opportunities to participate in community life. They are empowered, safe and included.

### Strategies

1. Celebrate, respect, and embrace Wurundjeri Woi Wurrung, Aboriginal and Torres Strait Islander people and heritage, and reflect this in our decision-making, services and activities.
2. Build a more resilient, inclusive, safe, and connected community, which promotes social, physical and mental wellbeing. ❤️
3. Support vulnerable communities and residents of public housing to thrive in the community.
4. Work to reduce the harms associated with the use of alcohol, illicit drugs, gambling and tobacco. ❤️
5. Celebrate and respect culturally vibrant and socially diverse communities.
6. Leverage opportunities and advocate for increased access to public, social and affordable housing stock in new and significant developments.
7. Work actively to prevent and respond to gendered violence and all forms of violence by addressing known contributors to violence and promoting a gender equitable, safe, and respectful community. ❤️

### 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.

Yarra City Council plays a key role in contributing to the Yarra community's health and wellbeing. We recognise the broad scope of this important work to create safe, resilient, healthy, inclusive and socially well-connected communities where quality services are accessible to everyone. Social equity and health encompass a broad spectrum of council services and activities, and the Council Plan identifies a number of initiatives to connect people and make them feel safe and included. Progress towards this objective will be measured by a number of complementary strategic indicators, including measuring requests and responses to homelessness, the provision of social and affordable housing in significant developments, cultural festivals and events, the community grants program as well as selected customer satisfaction indicators.

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### Council Plan Strategic Indicators

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
<b>Strategic objective 2 Social equity and health</b>					
i. Percentage of social and affordable dwellings created in new and significant developments (significant is defined as private developments of >50 dwellings)	Increase	N/A	–		
ii. Net increase in social and affordable housing	Increase	<b>2018</b> 5,209 dwellings	–	5,222	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	–	No available data	No result	<p>Through Amendment C269, Council has adopted a position to seek the provision of 10% affordable housing in new and significant developments (if over 50 dwellings). This has been submitted to the Minister for Planning for approval, however, is not currently in the Planning Scheme. This provision is consistent with the existing Policy Guidance Note.</p> <p>This inclusion in our Planning Scheme sets out our expectations for affordable housing, however it is not a mandatory requirement. There was no available data to report this year.</p>
	–	No available data		<p>While not an adopted Strategic Indicator, reporting the net increase in social and affordable housing complements the above indicator 'Percentage of social and affordable dwellings created in new and significant developments'. This indicator acknowledges significant investments by State Government for example, Big Build, as well as other providers, that all contribute to the outcome Council is seeking. There was no available data for this year.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
iii. Number of requests for homelessness assistance responded to by Council	Maintain	<b>2020/21</b> 90	111	120	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
		146		<p>Council responded to 146 requests for homelessness assistance in 2023/24.</p> <p>Council receives reports of incidents of people sleeping rough from staff working in the field and community members. Sites can be in built and non-built environments. Council aims to actively manage 100% of these sites. This entails extending offers of support through Launch Housing, which may or may not be accepted by the client; and maintaining public health and safety by clearing and cleaning sites when required.</p> <p>The desired trend to 'Maintain' refers to Council's 100% response rate rather than the number of reports received. The number of reports received varies year-to-year and is an important indicator of community demand and need.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
iv. Importance of and satisfaction with services related to aged and disability*, family youth and children services*, cultural and library services and leisure services** and environmental and recreation services**	Maintain or Improve	<b>2022</b>			
		1. 67.8	1. 67.8	1. 69	
		2. 81.2	2. 81.2	2. 80.6	
		3. 59.5	3. 59.5	3. 56.7	
1. Arts and Cultural Activities					
2. Library Services					
3. Environmental responsibilities					
* Aged and Disability Services and Family, Youth and Children's Services were not included in the Annual Customer Survey (ACSS) 2022.					
** Leisure Services and Recreation Services (e.g. parks, gardens and reserves are reported in Place and nature below)					

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	1. 68	1. 69	Varied result	<p>Community satisfaction results for 2023/24 remained relatively consistent compared with the previous year and baseline results. All indicators achieved their 2023/24 targets.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the Victorian Local Government Community Satisfaction Survey conducted by the Department of Jobs, Skills, Industry and Regions.</p>
	2. 81	2. 81		
	3. 60	3. 59		

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
v. Number of cultural and community events and festivals	Maintain	<b>2020/21</b> 20	20	35	
vi. Number of community organisations supported through the community grants program	Maintain	<b>2020/21</b> 215	240	266	
vii. Tobacco test purchase sale rates 	Reduce	<b>2019</b> 8.3%	–	September 2022 10.9%	April 2023 11.6%

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	20	30	✔	These 30 events included established festivals such as Johnston Street Fiesta, Victoria Street Lunar Festival, Gertrude Street Projection Festival and the Leaps and Bounds Music Festival (51 individual events). There were events that marked special occasions such as Cultural Diversity Week, NAIDOC Week and Remembrance Day. Other highlights included: Nicky Winmar Healing Ceremony, LGBTIQ+ Elders Dance Club; Carols in the Park; Fairfield in Feb and the return of Music from the Wetlands.
	239	363	✔	Council distributed \$2.6 million in community grants. There were 363 community organisations and individuals supported through the 2023/24 grants program.
September 2022 and March 2023		September 2023 22% April 2024 27%	✔	Under Yarra's funding level agreement with the Department of Health (managed by MAV), four days of tobacco test purchasing was required in the period. two days test purchasing was conducted in September 2023 and nine sales resulted from 41 visits (22% sale rate). Two days test purchasing was conducted in April 2024 and eight sales were made from 29 visits (27.6% sale rate).

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
viii. Number of community gardens/urban growing spaces active and maintained ❤️	Maintain	<b>2020/21</b> 180 boxes 9 spaces	220 boxes 25 spaces	243 boxes 29 spaces	

Under section 26 of the *Public Health and Wellbeing Act 2008* (PHWA), local governments in Victoria are required to take responsibility for public health and wellbeing planning on behalf of their community. As part of this, Councils must develop a Municipal Public Health and Wellbeing Plan (MPHWP). At Yarra, the MPHWP for 2021-25 is integrated within the *Council Plan 2021-25*. Indicators denoted with a ❤️ throughout the document aligns to a health and wellbeing theme.

As part of the integrated planning process and to ensure best practice, health and wellbeing measures related to the *Council Plan 2021-25* strategies and initiatives are measured annually. Annual measurement ensures that Council can be responsive to emerging trends in the community and that our work is evidence-based. Council has also implemented the *Operational Supplement: Health and Wellbeing Activities* (OSHWA) 21-25. The OSHWA provides further detail on Council's investment in Health and Wellbeing for the community, and demonstrates Council's commitment to be transparent, accountable and accessible in our operations with our community

The majority of the health and wellbeing indicators are measured by external agencies and as such, Council does not have ownership of the processes and cannot ensure that measurement is conducted in the most current year. Therefore, some indicators may have less current data than others. Though Council does not have a direct line of impact with the externally measured indicators, much of the work conducted by council (detailed in the *Council Plan* and OSHWA) contributes to the health and wellbeing indicators, alongside other work done by external providers. Tracking these indicators provides important information on the Yarra community and assists with planning for future health and wellbeing work.

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	200 boxes  9 spaces	263 boxes  32 spaces	✓	There are 263 planter boxes in Yarra as of 30 June 2024, an increase of 20 from 2022/23. Yarra has 32 community, laneway gardens and growing spaces, an increase in three compared to 2022/23. This includes two new trial small communal growing spaces, one in Fitzroy North the other in Clifton Hill, and two new laneway gardens. There are also six school gardens and an urban farm.

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
xi. Possible or definite alcohol related family violence incident (rate per 10,000) 	Reduce	<b>2018/19</b> 228.58 per 100,000	–	<b>2020/21</b> 167.14 per 100,000	
x. Gaming machine losses per adult 	Reduce	<b>2019/20</b> \$254	–		
xi. Stalking harassment and threatening behaviour (rate per 10,000) 	Reduce	<b>2019/20</b> 133.6 per 100,000	–	<b>2022/23</b> 139.9 per 100,000	
xii. Family violence (rate per 10,000) 	Reduce	<b>2019/20</b> 1,179.7 per 100,000	–	<b>2022/23</b> 1,131.9 per 100,000	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	2020/21 162.91 per 100,000	no data available	–	Turning Point Alcohol and Other Drug Statistics  Council monitors this indicator and does not set targets. Council's role is to partner with agencies and advocate on behalf of the community. There was no data available to report on for 2023/24.
	2020/21 \$188	no data available	–	Victorian Commission for Gambling and Liquor Regulation  Council monitors this indicator and does not set targets. Council's role is to set policy, partner with agencies and advocate on behalf of the community. There was no data available to report on for 2023/24.
	2020/21 147.5 per 100,000	2023/2024 124.4 per 100,00 (year ending March 2024)	–	Crime Statistics Agency  Council monitors this indicator and does not set targets. Council's role is to partner with agencies and advocate on behalf of the community.  Rate per 10,000 data is not available per the indicator description. Rate per 100,000 will be reported.
	2020/21 1,261.7 per 100,000	2023/24 1,016.7 per 100,000	–	Crime Statistics Agency  The family violence rate per 100,000 has reduced to 1,016.7 since the last reporting period. Council monitors this indicator and does not set targets. Council's role is to partner with agencies and advocate on behalf of the community.  Rate per 10,000 data is not available per the indicator description. Rate per 100,000 will be reported.

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
xiii. Proportion of ambulance attendances for illicit drugs 	Reduce	<b>2019/20</b> 899.6 per 100,000	–	<b>2021/22</b> 648.9 per 100,000	
xiv. Proportion of telephone services for illicit drug use 	Reduce	<b>2018/19</b> 170.5 per 100,000	–	<b>2021/22</b> 106.0 per 100,000	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	2020/21 656.5 per 100,000	no data available	–	Turning Point Alcohol and Other Drug Statistics  Council monitors this indicator. Council's role is to partner with agencies and advocate on behalf of the community. There was no data available to report on for 2023/24.
	2019/20 84.4 per 100,000	no data available	–	Turning Point Alcohol and Other Drug Statistics  Council monitors this indicator. Council's role is to partner with agencies and advocate on behalf of the community. There was no data available to report on for 2023/24.



## Services

The following statement provides information in relation to the services funded in the 2023/24 Budget and the persons or sections of the community who received the service.

Service	Description	Net Cost Budget Actual Variance \$000
Aged and Disability Services	<p>Aged and Disability Services provides a range of services to assist older adults and people with disabilities to live independently in their homes. The services include home care, personal care, home maintenance, meals and social support to older people, younger people with disability and their carers. The branch carries out community development and strategic planning roles to support the inclusion of older adults and people with disability in community life.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Delivering community care services</li> <li>▶ Community development</li> <li>▶ Support for older persons' groups</li> <li>▶ Strategy planning and development for disability, access and inclusion and active ageing</li> <li>▶ Community transport</li> </ul>	<p><u>Budget</u> \$2,170 Actual \$1,923 Variance \$247</p>

Service	Description	Net Cost Budget Actual Variance \$000
Equity and Community Development	<p>Community development strengthens civic participation, champions social inclusion and cohesion and supports community groups and organisations through programs including the Community Grants Program, Neighbourhood Houses Partnership Strategy and MOU, Social Justice Charter, Homelessness &amp; Rough Sleeping Engagement, Volunteering Strategy, Multicultural Partnerships Plan, Community Strengthening Policy Framework and Aboriginal Partnerships.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Community capacity building initiatives (community events, training and education)</li> <li>▶ Supporting multicultural community networks (Multicultural Advisory Group, Yarra Settlement Forum Yarra and Interfaith Network)</li> <li>▶ Building partnerships with the Traditional Owners, the Wurundjeri Woi Wurrung people, all First Peoples and Aboriginal organisations across Yarra</li> <li>▶ Manage relationships and funding agreements with Neighbourhood Houses and community centres</li> <li>▶ Grant making (applications, assessment, recommendation, awarding, monitoring and return measurement)</li> <li>▶ Engagement and support for people who are homeless</li> <li>▶ Social policy advice</li> <li>▶ Strategic advocacy</li> </ul>	<p><u>Budget</u> <u>\$4,655</u></p> <p>Actual \$4,676</p> <p>Variance (\$20)</p>

Service	Description	Net Cost <u>Budget</u> Actual Variance \$000
	<ul style="list-style-type: none"> <li>▶ Stakeholder management (government and commissioned agencies in justice, planning, health and human services, et.al)</li> <li>▶ Qualitative and quantitative survey research</li> <li>▶ Demography and population forecasts, social and health statistics</li> </ul>	
Compliance Services	<p>Compliance Services is responsible for a range of statutory enforcement services to maximise the health, safety and harmony of the city.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Animal management</li> <li>▶ Local Laws enforcement</li> <li>▶ School crossing management</li> <li>▶ Temporary Liquor Licensing referrals</li> <li>▶ Local Law permits</li> <li>▶ Litter enforcement</li> <li>▶ Construction enforcement</li> <li>▶ Planning enforcement</li> <li>▶ Health protection</li> <li>▶ Gleadell Street Market</li> </ul>	<p><u>Budget</u> \$1,594</p> <p>Actual \$2,431</p> <p>Variance (\$837)</p>

Service	Description	Net Cost Budget Actual Variance \$000
Family, Youth and Children's Services	<p>Family, Youth and Children's Services provides a diverse range of contemporary, affordable, responsive, accessible and quality frontline services to children, young people and families aged 0-25 years and is also responsible for municipal wide planning for children and young people.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Education and care / children's services</li> <li>▶ Maternal and child health</li> <li>▶ Family support and programs</li> <li>▶ Youth and middle years' support programs</li> <li>▶ Service planning and development</li> <li>▶ Connie Benn Community Hub</li> <li>▶ Immunisation services</li> </ul>	<p><u>Budget</u> \$4,768</p> <p>Actual \$7,394</p> <p>Variance (\$2,626)</p>

Service	Description	Net Cost Budget Actual Variance \$000
Property and Leisure	<p>Council's Property and Leisure branch has two distinct functions.</p> <p>Property Services has oversight of Council's extensive property portfolio of 353 Council owned and managed properties. The service includes all leasing and licencing functions for all these properties as well as management of Council owned laneways.</p> <p>Recreation and Leisure Services operates three major leisure and aquatic facilities, a public golf course and a community gymnasium and provides a range of high[1]quality facilities and programs that encourage participation from a broad cross section of the community. The branch is also responsible for developing and maintaining multiple sporting facilities, grounds, and pavilions.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Collingwood Leisure Centre</li> <li>▶ Richmond Recreation Centre</li> <li>▶ Fitzroy Swimming Pool</li> <li>▶ Collingwood Estate Gym</li> <li>▶ Burnley Golf Course</li> <li>▶ Recreation planning, club development and sports field allocation</li> </ul>	<p><u>Budget</u> \$386</p> <p><u>Actual</u> \$1,628</p> <p><u>Variance</u> (\$1,242)</p>

## Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/24 Budget for the year. Some major initiatives also appeared in the 2023/24 Annual Plan.

Major Initiatives	Progress
<p><b>Atherton Gardens Kindergarten</b></p> <p>Project externally funded by the Victorian School Building Authority, Homes Victoria and Yarra City Council.</p> <p>Budget \$1.41m      Actual \$ 0.77m</p>	<p>The project involves modification to the existing childcare facility located in the Atherton Gardens Estate to enable a 3-year-old kinder services to be provided. Works are well progressed with the centre due to open this service in early 2025.</p>
<p><b>Library Resources</b></p> <p>Library resource replacement across all libraries.</p> <p>Budget \$0.6m      Actual \$0.6m</p>	<p>The Council-funded library resources budget, along with the State Government Premiers' Reading Challenge grant, supports the acquisition of various library collections that meet the needs of our community. These include books, audio, and audiovisual materials, available in both physical and online formats.</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
	2021	2022	2023	2024	
<p><b>Animal Management</b></p> <p><b>Timeline</b></p> <p>Time taken to action animal management requests</p> <p>“[Number of days between receipt and first response action for all animal management requests / Number of animal management requests] x 100</p>	1.98	1.76	1.92	1.73	<p>Council continues to take all necessary steps to action animal management requests in a timely manner. Time taken to action animal management requests remains under two days.</p>

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Animal Management</b>  <b>Service standard</b>  Animals reclaimed  [Number of animals reclaimed / Number of animals collected] x 100	49.81%	51.60%	46.45%	40.61%	Council collected 458 animals this year, compared to 422 animals in 2022/23, an increase of 9%. This year 186 animals were reclaimed by their owners compared with 196 in 2022/23.
<b>Animals rehomed</b>  [Number of animals rehomed / Number of animals collected] x 100	8.61%	5.25%	48.34%	72.06%	The increase in animals rehomed is due to a change in reporting methodology introduced in 2023. Previous years reported the number of animals rehomed while still at Council's pound services before they were transferred to private kennels and put up for adoption. The figure now includes the number of animals collected that were rehomed through both services.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Service cost</b>  Cost of animal management service per population  [Direct cost of the animal management service / Population]	\$4.75	\$5.19	\$6.70	\$6.33	There has been a 5.47% decrease in the cost of the animal management service, which reflects the increases in animals collected compared to 2022/23.
<b>Health and safety</b>  <b>Animal management prosecutions</b>  [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	100%	100%	Council continues to perform well, with all 15 animal management prosecutions ruled in favour of Council.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Food Safety</b>  <b>Timeliness</b>  Time taken to action food complaints  [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.78	1.58	1.28	1.82	Council continues to take all necessary steps to action food complaints within the required two days.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Service standard</b></p> <p><b>Food safety assessments</b></p> <p>[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</p>	99.91%	97.00%	99.74%	99.14%	<p>Council's food safety assessment result is consistent with previous years. Council continues to undertake food safety assessments in accordance with the Food Act 1984 that requires registered class 1 and 2 food premises to receive an annual food safety assessment.</p>

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Service cost</b>  <b>Cost of food safety service</b>  [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$362.82	\$417.21	\$390.03	\$460.05	During the 2024 period the number of food premises decreased by 15% compared to 2023. This increased the cost per premises for the delivery of the food safety service compared to previous years.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Health and safety</b></p> <p>Critical and major non-compliance outcome notifications</p> <p>[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 food premises] x100</p>	99.54%	100.00%	99.20%	95.15%	<p>Council responds to 100% of critical and major non-compliance outcome notifications. Results less than 100% occur where follow-up inspections are delayed due to closures and when re-inspections fall in the next period. 330 non-compliances were identified, 314 received follow-up visits and were assessed as compliant during the period, remaining follow-up visits are booked in 2024/25.</p>

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Resource standard</b>  Recently purchased library collection  [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	70.64%	60.79%	65.57%	64.18%	The physical library collection purchases is comparable with the 2022/23 levels. The reduction in 2021/22 is largely attributed to Libraries' forced closures and restricted operations due to COVID-19 restrictions.
<b>Service cost</b>  <b>Cost of library service per population</b>  [Direct cost of the library service / Population]	\$48.66	\$56.48	\$59.52	\$59.00	The cost of the library service since returning to full operations after the disruptions due to COVID-19 is consistent with the previous year.

	Results				
Service/ Indicator/ measure	2021	2022	2023	2024	Comments
<b>Utilisation</b>  <b>Loans per head of population</b>  [Number of library collection item loans per head of population]	New	New	New	6.13	The calculation methodology for this indicator changed in 2023/24. The result is not comparable with previous years.
<b>Participation</b>  <b>Library membership</b>  [Number of registered library members/ Population] x100	New	New	New	54.34%	The calculation methodology for this indicator changed in 2023/24. The result is not comparable with previous years.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Maternal and Child Health (MCH)</b></p> <p><b>Service standard</b></p> <p><b>Infant enrolments in the MCH service</b></p> <p>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</p>	101.61%	101.02%	100.59%	100.80%	<p>Infants are enrolled in the Maternal and Child Health service by Council as part of the birth notification process. A result of &gt;100% can occur where the birth and first home visit occur in different financial years.</p>

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Service cost</b>  <b>Cost of the MCH service</b>  [Cost of the MCH service / Hours worked by MCH nurses]	\$68.03	\$100.03	\$87.95	\$100.53	The cost of the service is based on overall cost divided by hours worked by nurses. All local governments received an increase in funding to provide additional and longer appointment sessions. Council also had a 17% increase in the number of birth notifications registered in 2023/24. Both resulted in increased costs compared to previous years.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Participation</b></p> <p><b>Participation in the MCH service</b></p> <p>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</p>	84.63%	80.55%	83.02%	81.97%	Participation levels are aligned with previous trends. Council contacts every family whose details are provided as part of the birth notification process inviting them to participate, offering a first home visit. Council is not in control of how many families accept the offer.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Participation in the MCH service by Aboriginal children</b></p> <p>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</p>	97.34%	55.70%	51.85%	97.22%	<p>Council's MCH service saw an increase in the participation rate of Aboriginal children. Previous reporting periods included a combined participation rate with Council and Victorian Aboriginal Health Services (VAHS) clients, noting that VAHS manages clients' information independently. Additionally, previous reporting periods included families who resided outside the municipality as well as families who were no longer engaged with VAHS.</p>

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Satisfaction</b>  <b>Participation in 4-week Key Age and Stage visit</b>  [Number of 4-week key age and stage visits / Number of birth notifications received] x100	91.36%	93.38%	92.11%	92.31%	Community participation in 4-week Key Age and Stage visits continues to be within the range and is comparable with previous years' results.

## Strategic objective 3

# Local economy

# 3

Yarra's neighbourhoods and major activity centres, nightlife and employment precincts are thriving, accessible and connected. They support and inspire diverse creative communities, cultural activities, businesses, and local employment.

### Strategies

1. Support Yarra's employment precincts and drive economic development opportunities.
2. Revitalise local retail, arts and culture and night-time economy to enhance Yarra as an economic destination and extend our reach through partnerships and advocacy.
3. Support and encourage innovative and entrepreneurial activities across Yarra's employment precincts.
4. Facilitate local partnerships which create and promote a range of learning, employment and other pathway opportunities for businesses, workers, and residents.
5. Manage access, safety and amenity to enhance people's experience when visiting Yarra. ❤️

### 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.

Yarra's local economy consists of more than 16,600 businesses and is driven by knowledge industries, creative industries, population-driven activities and the health, education and public sectors. We foster economic vitality and creativity, supporting our local businesses who form an integral part of our community. Yarra's business community includes artists and craftspeople, traders on our shopping strips, through to an increasing number of creative enterprises and technology businesses.

The strategic indicators in this objective focus on our engagement with our business community as well as support for the arts through the provision of spaces for creative use and public art. Council will track vacancy rates in employment precincts as an indicator of their vitality.

Council's work to promote public amenity and improve feelings of safety in our streets and public spaces will be measured by community perceptions of safety from our Annual Customer Satisfaction Survey.



## Council Plan Strategic Indicators

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
<b>Strategic objective 3 Local economy</b>					
i. Number of businesses engaged in support programs	Maintain	<b>2020/21</b> 500	500	1230	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	500	902	✔	<p>Council's engagement with businesses remained high across the last year thanks to a busy calendar of events including:</p> <ul style="list-style-type: none"> <li>▶ The Business Concierge program has seen 499 businesses engage with Economic Development to help acquire permits to open their business.</li> <li>▶ The delivery of 10 online peer-to-peer training sessions, which attracted 99 businesses</li> <li>▶ 180 Richmond businesses engaged in the Richmond Football Club 3121 Business program</li> <li>▶ 50 businesses engaged to take part in LoJo Festival</li> <li>▶ Workforce Aus CARE industry event (24 exhibitors attended)</li> <li>▶ Brunswick Street Trader Group formation, in which 50 businesses are now actively partaking</li> </ul> <p>*Note: the indicator counts the number of businesses engaged in each program, businesses engaged in multiple programs are counted per program.</p> <p>The number of businesses engaged each year can fluctuate depending on the budget, external funding received, and type of engagements undertaken.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
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ii. Vacancy rates in employment precincts	Monitor	<b>2021</b>		
		<b># vacancies</b>	<b># vacancies (# change)</b>	<b># vacancies (# change)</b>
<b>Precinct (total # premises/ shopfronts)</b>		1. 97		
		2. 49	% of total premises/ shopfronts	% of total premises/ shopfronts
1. Bridge Road (426)		3. 37		
		4. 21	1. 88 (-9) 20.66%	1. 81 (-7) 20.01%
2. Brunswick Street (317)		5. 68		
		6. 32	2. 52 (3) 16.40%	2. 45 (-4) 14.20%
3. Church Street (200)		7. 22		
		8. 23	3. 40 (3) 20.00%	3. 38 (1) 19.00%
4. Gertrude Street (118)		9. 8		
		10. 38	4. 11 (-10) 9.32%	4. 7 (-4) 5.93%
5. Johnston Street (313)		11. 40		
		12. 62	5. 71 (3) 22.68%	5. 68 (-3) 21.73%
6. Nicholson Village (153)			6. 32 (no change)	6. 25 (-7) 16.34%
7. North Fitzroy Village (135)		<b>Total 497</b>	20.92%	7. 14 (-6) 10.37%
8. Queens Parade (118)			7. 20 (-2) 14.81%	8. 18 (0) 15.25%
9. Rathdowne Village (100)			8. 18 (-5) 15.25%	9. 7 (-1) 7.00%
10. Smith Street (336)			9. 8 (-) 8%	10. 41 (-3) 12.20%
			10. 44 (6) 13.10%	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
				**The Economic Development team also distributes 2000 handbooks in person annually and has a database of 15,000 that it emails every three weeks – these numbers have not been included as they are not classed as programs.
	Net reduction  40 less vacancies than year prior	<b># vacancies (# change)</b>  % of total premises/shopfronts  1. 66 (-16) 17.5%  2. 34 (-11) 11.2%  3. 20 (-18) 10.8%  4. 11 (+4) 9.3%  5. 58 (-10) 19.0%  6. 14 (-11) 8.6%  7. 9 (-5) 6.5%  8. 20 (+2) 14.7%  9. 6 (-1) 9.1%  10. 36 (-5) 10.5%		Council will continue to monitor vacancy rates in major retail precincts but has limited control or influence to be able to set targets.  Vacancies are defined as all shopfronts (ground floor only) without an active business, including construction sites and display suites.  Council, through State Government funding, is formalising processes to further support new business through the 'concierge' service, and ensuring existing businesses stay in business longer.

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
11. Swan Street (280)			11. 43 (3) 15.36%	11. 38 (-5) 13.57%	
12. Victoria Street (251)			12. 61 (-1) 24.30%	12. 57 (-4) 22.71%	
<b>Total premises/ shopfronts 2,747</b>			<b>Total 479 (-9) 17.76%</b>	<b>Total 439 (-40) 15.98%</b>	
iii. Number of spaces available for creative use	Increase	<b>2020/21</b> 6	6	10	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
		11.32 (-6) 13.8%		
		12.45 (-12) 18.9%		
		<b>Total 351 (-88) 13.5%</b>		
	7	7	✓	The Room to Create program continues to support creative spaces, providing affordable places for creative development and community engagement. Organisations supported through the program include: Seventh Gallery contemporary art space in Richmond; Kin Fashion, a First Nation fashion accelerator at Peel Street Collingwood; Blak Pearl Studio, creative drop in centre for Aboriginal people in Florence Peel Centre, Fitzroy; Dancehouse, the Australian centre for independent dance in Carlton North; Contemporary Sculptors Association at the Yarra Sculpture Gallery, Abbotsford; Conners artist-run and curated gallery in Fitzroy; Visionary Images youth arts organisation in Richmond.

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
iv. Number of new public art installations	Increase	<b>2020/21</b> 3	5	18	
v. Perception of safety 	Maintain or Improve	<b>2022</b> 1. 80	1. 80	1. 77.8	
1. day		2. 56.6	2. 56.6	2. 55.0	
2. night					

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	5	5	✓	<p>Public art delivered over the year included: Rebecca Atkinson’s work Queep-Queep at Richmond Kinder; William Eicholtz’s work Close Knit at Cambridge Street Reserve and Reko Rennie’s design for Otter Street Reserve.</p> <p>The Peel Street Projection program which is dedicated to Aboriginal and Torres Strait Islander creatives delivered six exhibitions and Carlton Library Lightboxes delivered two exhibitions. A significant sculpture commission to recognise Uncle Archie Roach AM AC and Aunty Ruby Hunter is in development, to be delivered 2024/25.</p>
	1. 80.2 2. 56.6	1. 78.2 2. 58.5	✗	<p>Community satisfaction results indicate a minor increase for perception of safety for daytime and a 3.5% increase for perception of safety for nighttime, compared to the baseline.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the Victorian Local Government Community Satisfaction Survey conducted by the Department of Jobs, Skills, Industry and Regions.</p>

## Services

The following statements provide information in relation to the services funded in the 2023/24 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Budget Actual Variance \$000
Libraries Arts and Events	<p>The Libraries Arts and Events Branch facilitates creative, vibrant and connected communities through place making, community building and direct service delivery, providing a place for all people to connect with others, discover new things and find inspiration.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Free core public library services</li> <li>▶ Collections and services to support individual and collective quality of life</li> <li>▶ Development and delivery of activities and events to support reader development and social inclusion</li> <li>▶ Venues bookings</li> <li>▶ Parks and open spaces bookings</li> <li>▶ Arts development and community arts</li> <li>▶ Festivals and events</li> <li>▶ Art and heritage collections</li> <li>▶ Room to Create (creative spaces support) program</li> <li>▶ Civic halls and events management</li> </ul>	<p><u>Budget</u> \$9,030</p> <p>Actual \$8,421</p> <p>Variance \$609</p>

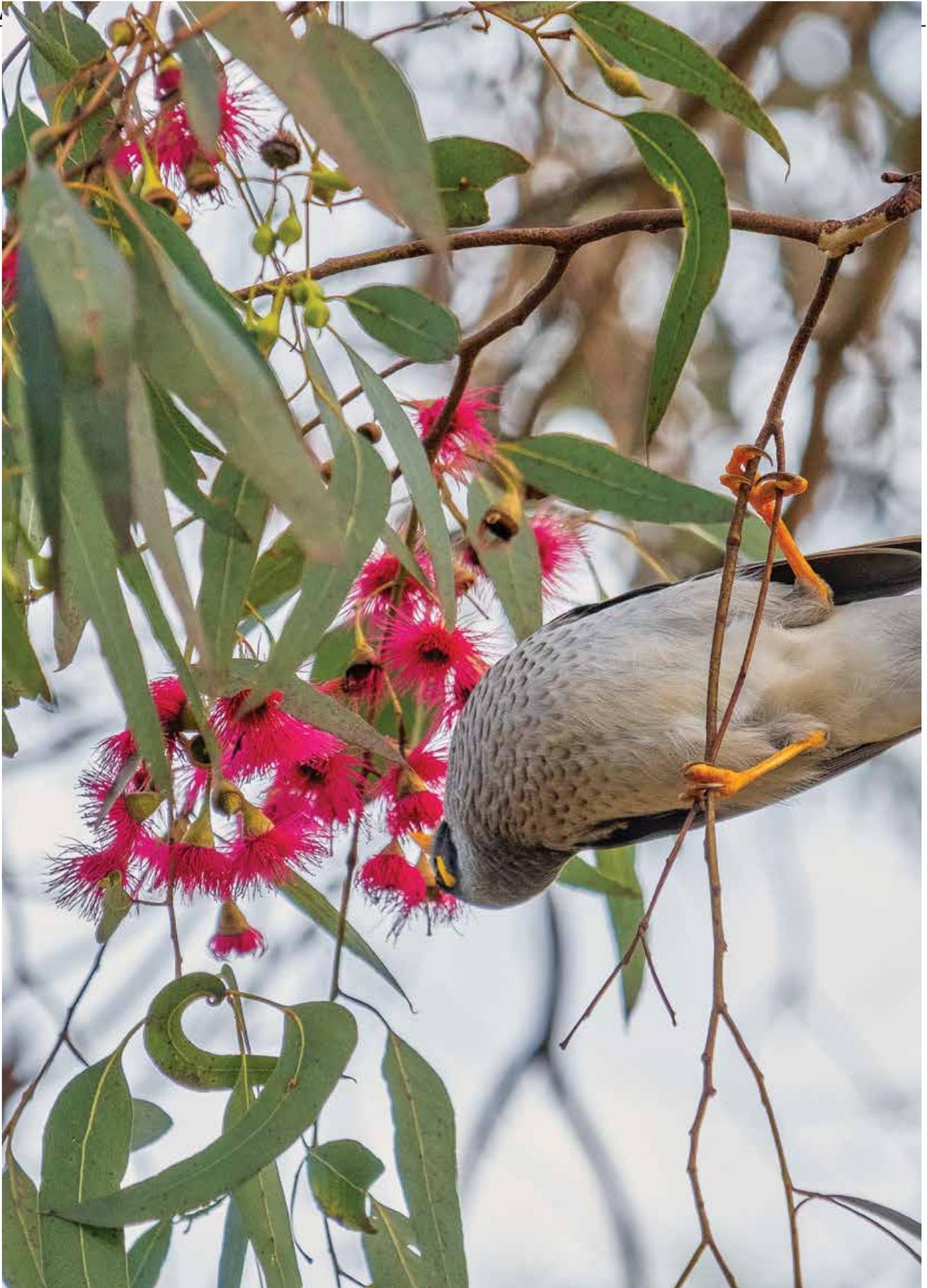
Service	Description	Net Cost Budget Actual Variance \$000
Economic Development	Economic Development develops programs to support Yarra's economy and promote local businesses and key retail precincts.  Key services: <ul style="list-style-type: none"> <li>▶ Providing advice, support and services to local businesses</li> <li>▶ Undertaking tourism and marketing programs</li> </ul>	<u>Budget</u> <u>\$819</u> Actual \$919 Variance (\$100)

## Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/24 Budget for the year. Some major initiatives also appeared in the 2023/24 Annual Plan.

Major Initiatives	Progress
<p><b>Uncle Archie Roach and Aunty Ruby Statue Commission</b></p> <p>The project is funded by a grant from the Victorian Government.</p> <p>Budget \$0.18m    Actual \$0.12m</p> <p>\$0.064m carried forward.</p>	<p>Yarra City Council and the Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation commissioned an artist to create an artwork honouring the late Uncle Archie Roach AC and Aunty Ruby Hunter. The artwork will be installed at the Atherton Gardens Estate, celebrating their achievements in music and in community. It also pays tribute to the Stolen Generations and the area's rich Aboriginal and Torres Strait Islander history. Installation was delayed due to revision of the landscaping component of the project.</p>
<p><b>Placemaking and precinct activation initiatives</b></p> <p>Coordinate placemaking and precinct activation via trader groups and associations, 4-year program</p> <p>Budget \$0.08m</p> <p>Funded through operations</p>	<p>Work has continued with trader groups and associations to co-design and deliver four projects/campaigns within Yarra's retail and services precincts. This program creates awareness, drives visitation, increases spending, and revitalises our main streets. Highlights from 2023/24 include the establishment of both the Victoria Street East and the Brunswick Street trader groups, Everyday Nicholson; and successfully ran a Trick or Treat Trail in Nicholson Street Village.</p>
<p><b>Local Economy support initiatives (\$0.05m)</b></p> <p>Maintaining and promoting Yarra's external Jobs platform to support local economy. Commission a report and gap analysis in order to create and deliver a 2-year action plan to support night-time economy.</p> <p>Budget \$0.05m    Actual Deferred</p>	<p>The Night Time Economy Action Plan is now proposed to be developed in collaboration with members of the M9. An initial background research piece is being delivered in late July 24 and scope of the joint project will be delivered and agreed in Q1 of 2024/25. This will form a new action in the 2024/25 Annual Plan.</p>





# 4

## Strategic objective 4

# Place and nature

Yarra's public places, streets and green open spaces bring our community together. They are planned to manage growth, protect our unique character and focus on people and nature.

### Strategies

1. Create safe, accessible, active spaces that provide diverse physical activity opportunities for the whole community. ♥
2. Plan and manage community infrastructure that responds to growth and changing needs.
3. Protect and enhance the biodiversity values, connectivity and resilience of Yarra's natural environment.
4. Protect, promote and maintain our

unique heritage and ensure development is sustainable.

5. Encourage people to connect with Yarra's natural and cultural heritage and prioritise the voices of Traditional Owners.

### 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.

Council is committed to expanding and improving public space and building a network of green spaces that contribute to a liveable and sustainable Yarra. The Yarra Open Space Strategy guides Council's work in this area and seven new and expanded parks are planned over the life of the *Council Plan 2021-25*. These parks will increase the amount of green open space. Vegetated landscapes are one of the most effective mechanisms for reducing the urban heat island effect and is one of Council's many responses to address climate change impacts. Council's tree planting program,

reinstatement of bushland areas, Indigenous ground cover and understory planting supports this Council with up-to-date data and measure the progress since it was last done in 2014.

### Council Plan Strategic Indicators

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
<b>Strategic objective 4 Place and nature</b>				
i. Number of new and expanded parks and open space	Increase	2020/21 0	1	4

objective. A study to measure canopy cover, thermal imaging and green open space will provide

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	2	3		<p>The Cambridge Street Reserve extension was completed and formally opened in November 2023. Officers are undertaking further site investigation work to accommodate new play equipment. Subject to these findings (which will be known soon), it is proposed that the new play equipment will be installed in the new year.</p> <p>Construction of the new Otter Street Reserve commenced in July 2023 and was completed in December 2023. The new park was officially opened in February 2024.</p> <p>A new public park at the former Amcor site at Yarra Band, Artisan Park, was completed in June 2024. The project was delivered by the developer in collaboration with Council.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
ii. Percentage of green open space per suburb		<b>2020 (%)</b>			
1. Abbotsford		1. 7.5	–	–	
2. Carlton North		2. 4.4			
3. Central Richmond		3. 12			
4. Clifton Hill		4. 24.6			
5. Collingwood		5. 0.3			
6. Cremorne, Richmond South, Burnley		6. 19.3			
7. Fairfield, Alphington		7. 28			
8. Fitzroy		8. 1.6			
9. Fitzroy North		9. 12.8			
10. North Richmond		10. 3			
<b>Total Yarra</b>		<b>Total 13.5</b>			
iii. Percentage increase in canopy cover 	Increase	<b>2014</b>			
		17%		17.7%	
iv. Number of trees planted (replacement and new/additional trees)	Increase	<b>2020/21</b>			
		824	1,026	869	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	–	No current data available	✘	Open space in Yarra represents 13.5% (Yarra Open Space Strategy 2020) of the municipality. This is measured every four years. The next measurement is 2024. The inclusion of seven new or expanded parks in the <i>Council Plan 2021-25</i> will increase this percentage.
	–	No updated data	✔	Canopy coverage mappings occur every five years. The next read will be in 2026 as we seek to increase canopy coverage from the 2021 canopy measure of 17.7% to the 2040 target of 21.25%.
	950	841	✔	During 2023/24 Council planted 841 new and replacement trees. This increased the total community tree stock managed by Council from 26,028 in 2022/23 to 26,604

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
v. Percentage increase net m <sup>2</sup> of reinstated bushland area annually		Approx. 300,000m <sup>2</sup> total bushland	6,927m <sup>2</sup>	7,486m <sup>2</sup>	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	5,000m <sup>2</sup>	30,000m <sup>2</sup>	✔	As a part of the Bringing Nature Back (BNB) to Yarra, 89,000 local native shrubs and ground covers of 70 different species were planted, resulting in the expansion of land managed for biodiversity by 30,000 m <sup>2</sup> (3 hectares). BNB creates accessible, healthy, resilient, and diverse ecosystems in urban areas that reinforce Yarra’s commitment to managing and protecting the Birrarung and its parkland and tributaries as ‘one living and integrated natural entity’. Burndap Birrarung burndap umarkoo – What’s good for the Birrarung, is good for all!’

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
vi. Number and diversity of indigenous ground cover, understory and trees planted annually in bushland areas	Increase	<b>2021/22</b> 11,770	11,770	24,500	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	12,000	89,000	✔	<p>As a part of the Bringing Nature Back (BNB) to Yarra, 89,000 local native shrubs and ground covers of 70 different species were planted.</p> <ul style="list-style-type: none"> <li>▶ 23,200 local native tubestock planted at Swan Street Reserve to widen the Birrarung Green Corridor of Life.</li> <li>▶ 23,765 local native tube stock planted Quarries Park, Ramsden Reserve to expand the Merri Merri wildlife corridor and link riparian with hilltop vegetation, providing stepping stones for small woodland birds; and Alphington Wetlands to restore damage to ecological function of vegetation damaged by spring 2022 floods.</li> <li>▶ 26,540 local native tubestock planted at Burnley Golf Course to restore ecological function and improve connection to the Birrarung Green Corridor of Life.</li> <li>▶ 15,495 local native tubestock planted at various sites including Hall Reserve, Merri Creek Labyrinth, Mark Street Reserve, Rushall Reserve as part of Yarra's annual revegetation program to improve ecological function and expand areas managed for biodiversity by 0.5 ha (5,000m<sup>2</sup>).</li> </ul>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
vii. Number of 'greening' initiatives implemented including medians in roads	Increase	<b>2021/22</b> 4	4	5	
viii. Number of nature engagement projects	Increase	<b>2020/21</b> 5	6	15	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	1	1		The following new garden bed with low plantings in a road reserve has been delivered in Sutton St, Carlton North.
	7	19		Yarra's annual Community Nature Engagement Program provided face-to-face nature connection activities to 1695 local participants. Activities included WaterWatch, My Smart Garden (six x workshops), City Nature Challenge, Aussie Bird Count, Gardens for Wildlife (three x guest speakers), Community and Corporate Planting Day, Music from the Wetlands, Willowview Biodiversity Presentation (two x presentations), Frog Watch, and Threatened Species Week Zine Making Workshop.

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
ix. Reduction in urban heat island effect using available agency data	Reduce	<b>2018</b> 8.27° (higher than non-urban baseline)	-	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	-		-	<p>Source: Department of Energy, Environment and Climate Action (DEECA) <a href="https://mapshare.vic.gov.au/coolinggreening/">https://mapshare.vic.gov.au/coolinggreening/</a></p> <p>DEECA has compiled heat and canopy coverage data into an online tool called the “Cooling and Greening Melbourne Interactive Map”. The map allows users to compare canopy coverage and heat mapping data from 2014 and 2018. The mappings measure Urban Heat Island (UHI) – how many degrees the average temperature within each boundary is above or below the non-urban baseline.</p> <p>At the time the study was last done in 2018, Yarra was 8.27° higher than the non-urban baseline. There is no indication when, or if, future studies will be undertaken by DEECA. The heat mapping data is unusable for drawing any comparisons between studies due to climactic factors that cannot be controlled.</p> <p>Council’s work to mitigate against UHI includes:</p> <ul style="list-style-type: none"> <li>▶ Tree planting program to increase canopy cover (Refer indicators iv and v on previous pages)</li> <li>▶ New and expanded open spaces (Refer indicators i and ii on previous pages)</li> <li>▶ Urban greening initiatives (Refer indicator vii on previous pages)</li> <li>▶ Reinstatement of bushland areas (Refer indicator v on previous pages)</li> </ul>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
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x. Percentage reduction in Council's potable water consumption	Reduce	<b>2000/01 (kL)</b>			
		334,082	148,164 kL	149,423 kL	
		<b>2020/21</b>	Reduction since 00/01 55.65%		
		162,009	Reduction since 20/21 8.55%		

xi. All council building project outcomes score 100% on the Melbourne Water STORM calculator (or equivalent) for stormwater treatment	Maintain	NA	100%	100%	
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	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
				<ul style="list-style-type: none"> <li>▶ Trialling permeable pavement treatments</li> <li>▶ Environmentally Sustainable Building Design</li> <li>▶ Building projects stormwater outcomes (Melbourne Water STORM calculator) (Refer indicator xii below)</li> </ul>
	51.1%	199,938kL	✔	<p>Council has achieved an estimated 40% reduction against its 2000/01 baseline. At that time, Council's water usage was 334,082 kL and was an estimated 199,938 kL in 2023/24. During the last year, there has been an increase of 34%, however water usage has still reduced by 40% since the baseline, which is a positive result.</p> <p>*Note: Water usage from March-June 2024 has been estimated due to lack of billing data provided from Council's main water utility (Greater Western Water).</p>
	100%	100%	✔	<p>All council building development outcomes in 2023/24 had ratings of 100% or above on the Melbourne Water STORM calculator.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
xii. Community satisfaction with parks, gardens and open space ♥	Maintain or Improve	<b>2022</b>			
		1. 73.0	1. 73.0	1. 72.9	
1. Provision of parks, gardens and reserves		2. 72.4	2. 72.4	2. 71.0	
2. Maintenance of parks, gardens and reserves					
xiii. Community satisfaction with Council's leisure facilities	Maintain or Improve	<b>2022</b>			
		1. 77.4	1. 77.4	1. 74.6	
1. Swimming pools		2. 76.7	2. 76.7	2. 72.7	
2. Leisure Centres					
xiv. Community satisfaction with aspects of planning and housing development	Improve	<b>2022</b>			
		1. 45.2	1. 45.2	1. 46.6	
1. General Town Planning Policy		2. 39.4	2. 39.4	2. 41.1	
2. Planning and building permits					

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	1. 73.0 2. 72.4	1. 76.2 2. 74.2	1.  2. 	<p>Community satisfaction results for 2023/24 indicate a 4.5% increase in the satisfaction with provision of parks, gardens and reserves and a 2.7% increase for maintenance of parks gardens and reserves compared to the 2022 baseline.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the Victorian Local Government Community Satisfaction Survey conducted by the Department of Jobs, Skills, Industry and Regions.</p>
	1. 79.8 2. 76.7	1. 74.6 2. 72.5	1.  2. 	<p>Community satisfaction results for 2023/24 remained consistent compared to the 2022/23 results for both pools and leisure centres.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the Victorian Local Government Community Satisfaction Survey conducted by the Department of Jobs, Skills, Industry and Regions.</p>
	1. 45.2 2. 39.7	1. 47.1 2. 41.1		<p>Community satisfaction results for 2023/24 indicate a 3.8% increase in satisfaction with general town planning policy and a 3.8% increase in satisfaction with planning and building permits compared to the 2022 baseline.</p> <p>Community satisfaction scores were collected for these aspects for the first time in 2022.</p>

## Services

The following statement provides information in relation to the services funded in the 2023/24 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Budget Actual Variance \$000
Building Services	<p>Building Services ensures the safety of the public in the built environment, maintains building permit documentation and fulfils Councils statutory functions under the Building Act.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Statutory compliance for buildings and structures</li> <li>▶ Building customer service</li> </ul>	<p><u>Budget</u> \$1,356</p> <p>Actual \$1,295</p> <p>Variance \$61</p>
City Strategy	<p>City Strategy plans for Yarra's future growth, sustainability, liveability and heritage, guides the design of key public spaces and increases and improves Yarra's open space network and heritage overlays.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Strategic planning</li> <li>▶ Urban design and place making</li> <li>▶ Open space planning and design</li> <li>▶ Heritage recognition and protection</li> <li>▶ Economic Development</li> <li>▶ Community Infrastructure Planning</li> </ul>	<p><u>Budget</u> \$4,786</p> <p>Actual \$2,632</p> <p>Variance \$2,154</p>

Service	Description	Net Cost Budget Actual Variance \$000
Statutory Planning	<p>Statutory Planning makes balanced and reasonable decisions about the use and development of land which give effect to state and local planning policies and manages change to respect the liveability of the city. These decisions are to be based on clear procedures, appropriate public participation and coordination with other branches of Council, and the policies and controls outlined with the Yarra Planning Scheme.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Planning applications</li> <li>▶ VCAT and panel hearings</li> <li>▶ Advice on planning and specialist heritage and environmental sustainability issues</li> <li>▶ Subdivision compliance</li> </ul>	<p><u>Budget</u> \$(1,263)</p> <p>Actual \$(704)</p> <p>Variance \$559</p>

## Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/24 Budget for the year. Some major initiatives also appeared in the 2023/24 Annual Plan.

Major Initiatives	Progress
<p><b>Brunswick Street Oval Precinct Redevelopment</b></p> <p>Stage 1 of project – Construction of western side of project area – new sports pavilion and associated civil infrastructure and landscaping. This multi-year project is funded by Department of Jobs, Skills, Industry and Regions.</p> <p>Budget \$3.5m      Actual \$0.4m</p>	<p>Tenders for the stage 1 of project – Construction of western side of project area and new sports pavilion were received and evaluated. Unfortunately, the prices tendered significantly exceeded the budget available for the project, meaning a construction contract was unable to be awarded.</p> <p>Three different options have since been developed in draft form and shared at a design workshop with sporting club stakeholders and the funding partner. Feedback received from this workshop is being used to finalise the recommended design.</p>
<p><b>Otter Street Reserve (new park)</b></p> <p>The Department of Energy, Environment and Climate Action (DEECA) has provided \$1.19m with Council funding the remainder.</p> <p>Budget \$1.82m      Actual \$1.66m</p>	<p>Otter Street, Collingwood was identified in the Open Space Strategy as an opportunity to convert the western section of the road into a new park for the community. The park formally opened in February 2024.</p>
<p><b>Cambridge Street Reserve (Collingwood) expansion</b></p> <p>This project is partly grant funded by Department of Energy, Environment and Climate Action (DEECA) (\$0.381m).</p> <p>Budget \$1.06m      Actual \$1.17m</p>	<p>The Cambridge Street Reserve extension works were completed in November 2023. The expansion of the park into the road reserve has resulted in a larger open space for the community.</p> <p>Following community feedback on the expanded park, Council is now undertaking further site investigation work to accommodate new play equipment. Subject to these findings (which will be known soon), it is proposed that the new play equipment will be installed in the new year.</p>

Major Initiatives	Progress
<p><b>Charlotte Street Pocket Park Design</b></p> <p>The Open Space Strategy has identified a gap in open space in this precinct of Richmond.</p> <p>Budget \$0.18m      Actual \$0.18m</p>	<p>The final design for the Charlotte Street Pocket Park has been endorsed by Council and can be viewed on Council's website.</p>
<p><b>Brunswick/Gertrude Street Design</b></p> <p>The Brunswick Street Streetscape Master Plan prioritised this corner for improvement and expansion for public space in this key location in Fitzroy.</p> <p>Budget \$97K      Actual \$97K</p>	<p>The final design was endorsed by Council in July 24 and can be viewed on Council's website.</p>
<p><b>Inner Circle Linear Parklands Masterplan</b></p> <p>Continuation of existing project (contract executed 2022/23) toward project completion in year 2.</p> <p>Budget \$0.12m      Actual \$0.09m</p>	<p>The Linear Parklands Masterplan is currently in progress. Yarra officers have been collaborating with Merri-bek City Council throughout the development of this project. The next stage of community consultation will occur in March 2025 and the masterplan is currently scheduled for Council adoption in June 2025.</p>
<p><b>Accelerated Tree Planting program</b></p> <p>We will continue to accelerate our tree planting program and also undertake a five-year review to measure the canopy cover of Yarra's trees and vegetation using infrared imagery consistent with the Urban Forest Strategy actions.</p> <p>Revised Budget \$0.294m Actual \$0.237m</p>	<p>This is an increase to the existing tree planting program, accelerating Yarra's commitment to a Natural Cooling Climate Emergency Response. Council's tree planting effort delivered additional trees in streets (new trees, infill trees and replacement trees for those that died) and new and replacement trees in parks and open spaces.</p>



## Service performance indicators

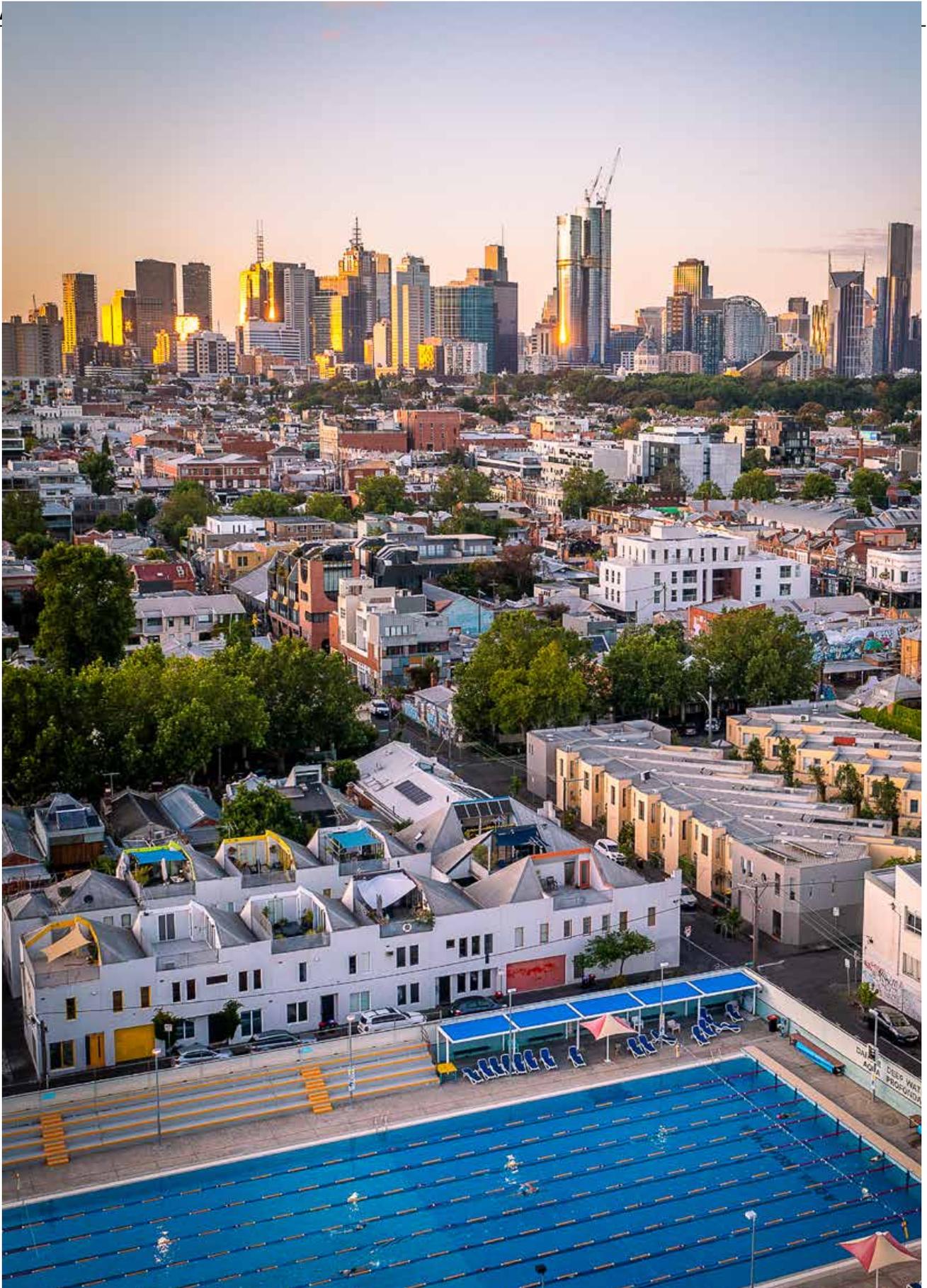
The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

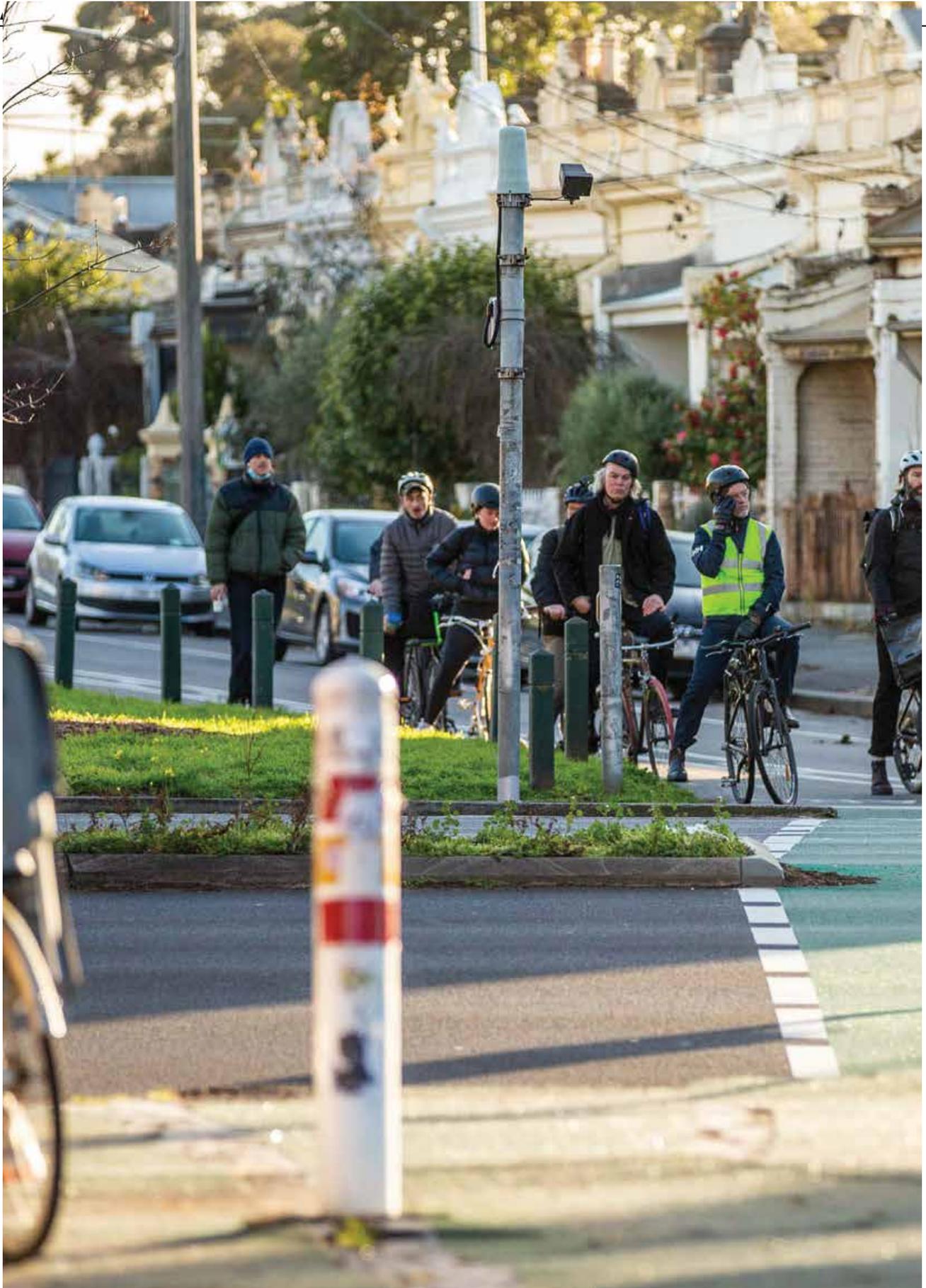
Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Aquatic Facilities</b>  <b>Service standard</b>  Health inspections of aquatic facilities  [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	5.00	1.00	1.00	1.00	Each aquatic facility was inspected by and an authorised officer in accordance with the Public Health Act 2008.
<b>Utilisation</b>  Utilisation of aquatic facilities  [Number of visits to aquatic facilities / Municipal population]	3.57	6.21	7.02	7.08	Attendance at the aquatic facilities has been increasing since their re-opening in November 2021, when they returned to normal operating hours and programs after the forced closures in March 2020, which continued on and off until November 2021 due to COVID-19 restrictions.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Service cost</b>  Cost of aquatic facilities  [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$19.41	\$8.03	\$6.85	\$6.69	The cost of the aquatic facilities is comparable with 2022/23 results. The reduction in costs compared to 2020/21 and 2022/22 are a result of increased patronage and income after their re-opening in November 2021. This is when they returned to normal operating hours and programs after their forced closures in March 2020, which continued on and off until November 2021 due to COVID-19 restrictions.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Statutory Planning</b></p> <p><b>Timeliness</b></p> <p>Time taken to decide planning applications</p> <p>[The median number of days between receipt of a planning application and a decision on the application]</p>	132.00	130.00	131.00	131.00	Time taken to decide planning applications has been consistent over the past three years with variations between 0% to 2%.
<p><b>Service standard</b></p> <p>Planning applications decided within required timeframes</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>	60.66%	46.95%	46.84%	44.66%	Applications determined with the required time frames has been consistent over the past three years with variations of 2%.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Service cost</b>	\$5,077.19	\$5,363.52	\$5,246.30	\$5,344.53	Cost of the service remained consistent compared to the 2022/23 result.
Cost of statutory planning service [Direct cost of statutory planning service / Number of planning applications received]					
<b>Decision making</b>	58.67%	70.53%	82.50%	76.62%	Yarra continues to have a significant number of appeals related to complex and controversial applications. In 2023/24, the number of appeals to VCAT decreased slightly by 3%, 77 compared to 80 in 2022/23. The number of Council decisions upheld at VCAT also reduced 7% from 66 in 2022/23 to 59 in 2023/24.
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					





## Strategic objective 5

# Transport and movement

# 5

Yarra's transport network is sustainable and recognises that streets are important shared public spaces. Transport and movement is accessible, safe and well connected.

### Strategies

1. Lead, promote and facilitate the transition to active transport modes for people living and working in Yarra, as well as people moving through Yarra. ❤️
2. Advance the transition towards zero carbon transport by 2030 throughout the municipality.
3. Foster strategic partnerships and advocate to improve sustainable and active transport options, integration and accessibility.
4. Create a safe, well-connected and accessible local transport network including pedestrian and bike routes through Yarra. ❤️

### 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.

Yarra prioritises sustainable and active transport, to help people move safely and sustainably through and within our municipality. Council is committed to creating a city that is accessible to all, irrespective of levels of personal mobility, to support a fulfilling life without the need for a car. It is an integral part of our climate emergency response to reduce transport emissions towards net-zero emissions by 2030. The Transport Strategy – *Moving Forward* was adopted by Council in July 2022 and applies to years 2-4 of the *Council Plan 2021-25*. Strategic indicators are aligned to measures and targets in the strategy.

### Council Plan Strategic Indicators

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
<b>Strategic objective 5 Transport and movement</b>					
i. Kilometres of separated cycling lanes delivered (defined as cycling routes upgraded to comply with the New Deal for Cycling)	Increase	<b>2020/21</b> 1.31 km (incl Elizabeth Street trial)	0.02 km	0.02 km	
ii. Cycling projects delivered	Increase	<b>2020/21</b> 4	6	17	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	–	0.2km	✓	<p>No additional separated bicycle lanes were installed in 2023/24.</p> <p>Other capital projects focussed on other bicycle safety improvements not requiring protected bicycle lanes.</p> <p>The Transport Action Plan was endorsed by Council in March 2024. This will guide annual targets in future years.</p>
	4	3	✓	<p>Three cycling projects were delivered at the following locations:</p> <ul style="list-style-type: none"> <li>▶ Balmain/Cotter Street Cremorne</li> <li>▶ Wellington Street lane upgrade</li> <li>▶ Wellington Street/Johnston Street Collingwood</li> </ul>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
iii. Percentage increase in bicycle counts	Increase	<b>2021</b> 171,853	164,620 -4.2%	150,104 +7.8%

iv. Percentage increase of bicycle parking hoops and corrals	Increase	<b>2020/21</b> 40 hoops 6 bike corrals	29 hoops 8 bike corrals	50 hoops 1 bike corrals
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	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
		162,609 +8%	✓	<p>There was an 8% increase in the number of cyclists recorded using the following roads/trails where fixed counters are located:</p> <ul style="list-style-type: none"> <li>▶ Canning Street 20m south of Lee Street, Carlton North</li> <li>▶ Wellington Street between Northumberland Street and Glasgow Street, Collingwood</li> <li>▶ Main Yarra Trail No. 1</li> <li>▶ Main Yarra Trail South Bank</li> <li>▶ Capital City Trail Princes Hill</li> </ul> <p>Note that one counter used in previous figures at Heidelberg Road / West of Yarra Bend Road was removed by the Department of Transport and Planning in April 2023 after developing technical errors.</p>
		30 hoops 1 bike corral	✓	<p>In 2023/24, 30 bicycle parking hoops and one corral were installed. Locations where new bike parking has been installed include:</p> <ul style="list-style-type: none"> <li>▶ Church Street, Richmond</li> <li>▶ Coppin Street, Richmond</li> <li>▶ Holden Street, Fitzroy North</li> <li>▶ Johnston Street, Fitzroy</li> <li>▶ Moor Street, Fitzroy</li> <li>▶ Smith Street, Collingwood</li> </ul>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
v. Number of pedestrian improvement related projects	Increase	<b>2020/21</b> 5	10	10	

vi. Number of new shared zones	Increase	<b>2020/21</b> 1	2	0	
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vii. Number of dedicated car share parking spaces	Increase	<b>2022</b> 143	143	164	
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We deliver and advocate for an integrated transport network that prioritises sustainable and active transport that is safe, accessible, equitable and reduces barriers to community movement. This includes delivering, working with partners and advocating for high-quality and connected walking and cycling routes and public transport options. Council does not have authority to designate speed restrictions on municipal roads which is subject to State Government approval. Mode shift to active and sustainable travel options will be monitored through ABS data on the Method of Travel to work.

viii. Number of 30km speed zones	Increase	<b>2020/21</b> 1	1	0	
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	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	5	4	✔	Pedestrian signal upgrades were undertaken at Hoddle Street / Roseneath Street in Clifton Hill and Nicholson Street and Victoria Street in Richmond. Street lighting upgrades were also delivered on Victoria Crescent and at the Heidelberg Road underpass slip road. Numerous advisory and pedestrian awareness line marking/painted symbols has been installed at various pedestrian crossings and small streets to address pedestrian safety concerns.
	1	0	–	No new shared zones were completed.
	283	179	✔	Council currently has 179 car share bays registered in the municipality. This is an increase of 15 since 2022/23.
	1	1	✔	Council implemented the extended 30km/hr trial that covers all local roads in Collingwood and Fitzroy.

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
ix. Method of travel to work	Monitor	<b>2016 %</b>		<b>2021 ABS census data</b>
		Train – 11.8	–	Train – 3.1
		Bus – 1.8		Bus – 0.6
		Tram – 14.5		Tram – 3.8
		Taxi – 0.3		Taxi – 0.3
		Car as a driver – 32.8		Car as a driver – 21.8
		Car as a passenger – 2.0		Car as a passenger – 1.1
		Truck – 0.1		Truck – 0.1
		Motorbike – 0.6		Motorbike – 0.4
		Bicycle – 8.6		Bicycle – 4.0
		Walked only – 12.4		Walked only – 6.5
		Other – 1.9		Other – 1.1
		Worked at home – 4.8		Worked at home – 46.9
		Did not go to work – 7.6		Did not go to work – 9.9
		Not stated – 0.7		Not stated – 0.3

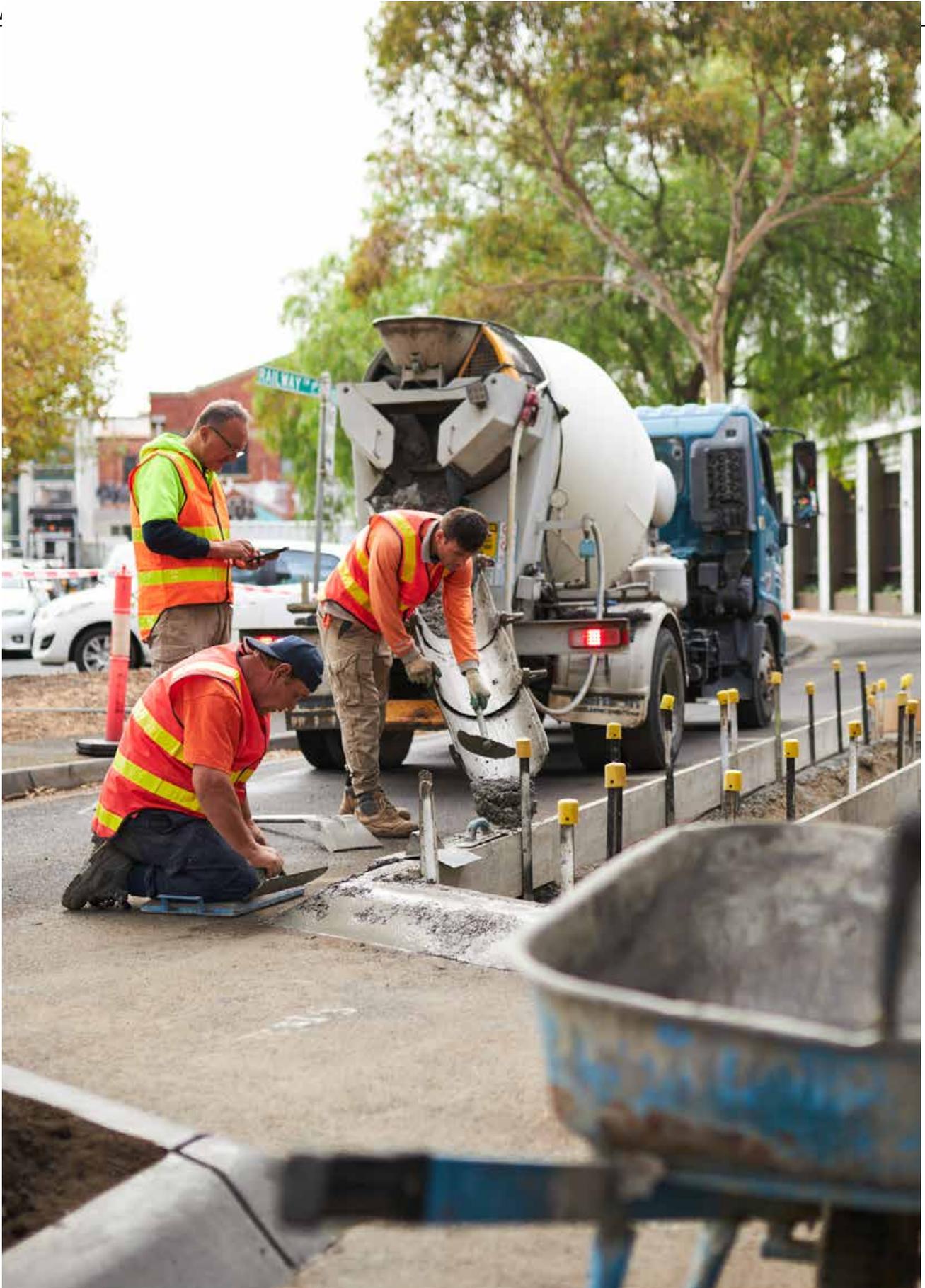
	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
		No update available	-	2021 ABS Census data was released 2022-23. The significant shift in Method of Travel to Work compared to previous Census and baseline data is due to COVID. Most significantly, the shift in 'work from home' increasing from 4.9% (2016) to 46.9% (2021).

## Services

The following statement provides information in relation to the services funded in the 2023/24 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost Budget Actual Variance \$000
Infrastructure, Traffic and Civil Engineering	<p>Infrastructure, Traffic and Civil Engineering provides technical assessment, planning, community consultation, design and project management of all road infrastructure and development works throughout the municipality.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Road services</li> <li>▶ Development and civil engineering</li> <li>▶ Capital project delivery</li> <li>▶ Drainage and stormwater</li> <li>▶ Traffic (including LAPMS)</li> <li>▶ Construction management</li> </ul>	<p><u>Budget</u> \$3,550</p> <p>Actual \$1,976</p> <p>Variance \$1,574</p>
Parking Services	<p>Parking Services is responsible for a range of statutory enforcement services to maximise the safety, compliance and harmony of the city and for the management of limited parking resources.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Parking enforcement program</li> <li>▶ Processing parking infringements</li> <li>▶ Parking Permit Scheme</li> <li>▶ Prosecutions</li> </ul>	<p><u>Budget</u> \$(20,897)</p> <p>Actual \$(25,723)</p> <p>Variance (\$4,826)</p>

Service	Description	Net Cost Budget Actual Variance \$000
Strategic Transport	Strategic Transport focuses on advocacy and policy and delivers cycling infrastructure projects.  Key services: <ul style="list-style-type: none"> <li>▶ Advocating for improved public transport services</li> <li>▶ Improving bicycle infrastructure</li> <li>▶ Developing initiatives to increase number of cyclists</li> <li>▶ Delivering road safety projects for cyclists and pedestrians</li> </ul>	<u>Budget</u> <u>\$796</u>  Actual \$682  Variance \$115



## Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/24 Budget for the year. Some major initiatives also appeared in the 2023/24 Annual Plan.

Major Initiatives	Progress
<p><b>Cremorne Pedestrian Improvements and Feasibility Assessment of Key Intersections</b></p> <p>Budget \$0.263m    Actual \$0.284m</p>	<p>Council's efforts this year focused on investigations and planning work to deliver improved infrastructure in Cremorne. Priorities for future years could include improved pedestrian crossings, safer pedestrian and cycle infrastructure.</p>
<p><b>Brick drain rehabilitation program</b></p> <p>Budget \$1.05m    Actual \$1.05m</p>	<p>Works took place on the brick drains in Swan St, Coppin St, Smith St, Cromwell St, Chestnut St, Highett St, Lennox St, including inspection of brick drains and removal of root ingress, localised replacement, mortar replacement and relining where appropriate.</p>

### Service performance indicators

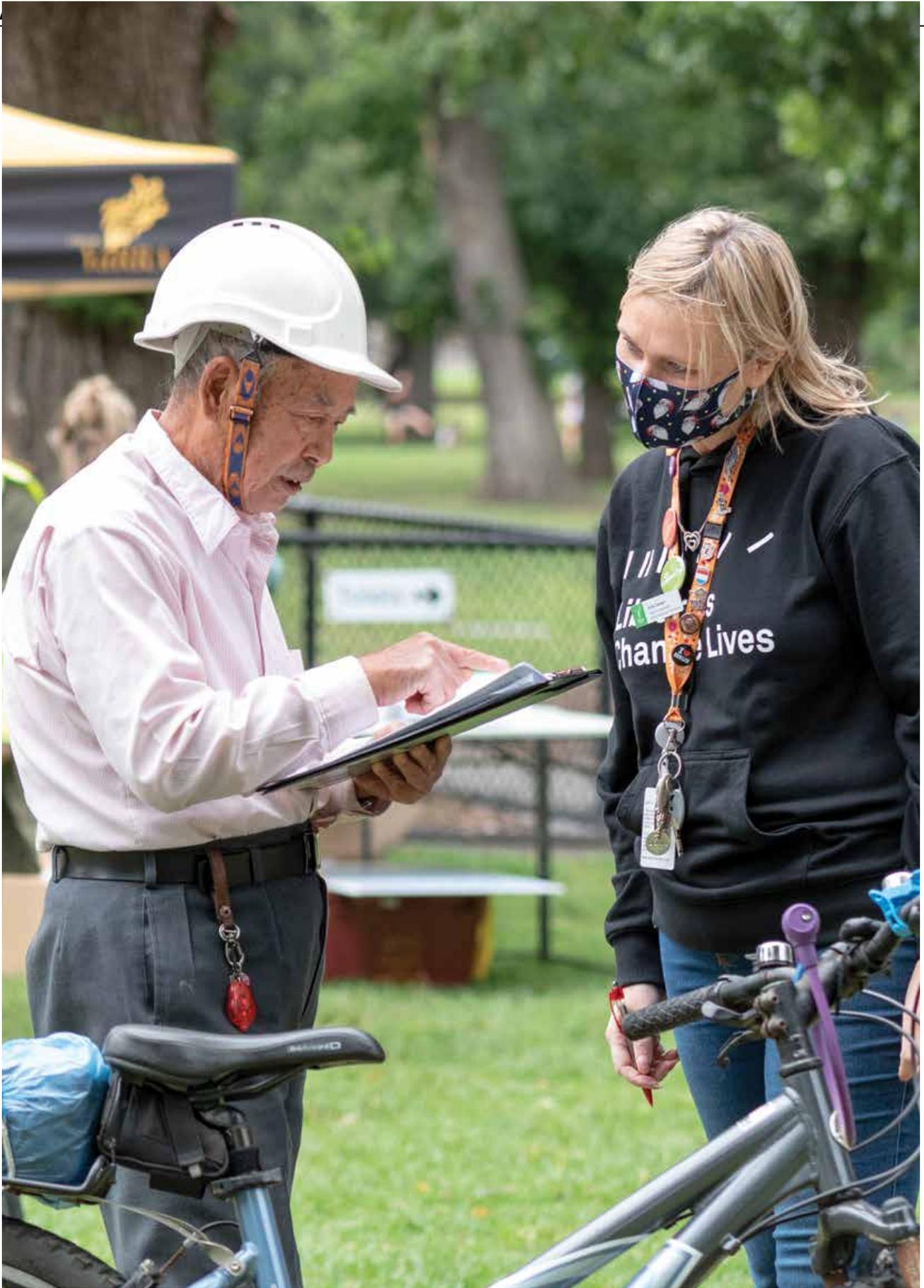
The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Roads</b>  <b>Satisfaction of use</b>  Sealed local road requests  [Number of sealed local road requests / Kilometres of sealed local roads] x100	111.78	136.23	132.35	156.78	Sealed local road request are calculated on (number of requests / km of local roads x 100). There was a slight increase in the number of local road requests (481) compared to (420) in 2022/23.
<b>Condition</b>  Sealed local roads maintained to condition standard  [Number of kilometres of sealed local roads below the renewal intervention level set by council / Kilometres of sealed local roads] x100	98.31%	92.88%	97.96%	94.95%	Council has consistently demonstrated its commitment to maintaining its local road network over the last five years with 94.95% of its roads above its renewal intervention level.



Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<b>Service cost</b>	\$386.93	\$288.81	\$357.12	\$464.26	Traditionally the majority of Council's sealed road reconstruction works involve reconstruction of bluestone laneways which significantly increases the cost per square metre. The cost of sealed local road resealing has increased compared to previous years due to a CPI increase plus rising bitumen supply costs.
Cost of sealed local road reconstruction  [Direct cost of sealed local road reconstruction / square metres of sealed local roads reconstructed]					
Cost of sealed local road resealing  [Direct cost of sealed local road resealing / square metres of sealed local roads resealed]	\$37.97	\$41.49	\$49.22	\$52.96	The cost of sealed local road resealing has increased compared to previous years due to a CPI increase plus rising bitumen supply costs.

Service/ Indicator/ measure	Results				Comments
	2021	2022	2023	2024	
<p><b>Satisfaction</b></p> <p>Satisfaction with sealed local roads</p> <p>[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]</p>	73.00	63.24	59.00	59.00	<p>Council scored an average of 59% for satisfaction with sealed local roads in the Annual Customer Satisfaction Survey 2024 (ACSS). This is consistent with last years result.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>



## Strategic objective 6

# Governance and democracy

Yarra is smart, innovative and sustainable. Our decisions and advocacy are built on evidence and meaningful engagement. Good governance is at the heart of our processes and decision-making.

### Strategies

1. Provide opportunities for meaningful, informed and representative community engagement to inform Council's decision-making.
2. Manage our finances responsibly and improve long-term financial management planning.
3. Maximise value for our community through efficient service delivery, innovation, strategic partnerships and advocacy.
4. Practice good governance, transparency and accountable planning and decision-making.
5. Progress and embed our culture of organisational continuous improvement and build resilience to adapt to changing requirements in the future.

### 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.

Delivering outcomes for the community requires an agile and responsive organisation. We are proud of our strong advocacy on issues of community importance. We are committed to good governance, financial stewardship, authentic community engagement and enhancing our culture of continuous improvement. Involving our community in decision-making is fundamental to the way Council functions. We are committed to community engagement that supports the building of respectful relationships and community capacity.

The strategic indicators measure community satisfaction across a number of dimensions, including Council decision making and performance, consultation and engagement and advocacy, as well as the volume of engagements and the community's participation in them.

Council Plan Strategic Indicators

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
<b>Strategic objective 6 Democracy and governance</b>					
i. Community satisfaction with Council decisions	Increase	<b>2022</b> 49.3	49.3	46.2	
ii. Overall community satisfaction with Council performance	Increase	<b>2022</b> 54.4	54.4	51.9	
iii. Community satisfaction with responsiveness to community needs	NA	NA	NA		

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	49.3	48.9	⊗	<p>Council scored an average of 48.9% for satisfaction with Council decisions in the Annual Customer Satisfaction Survey 2024, an increase of 7% compared to 2022/23.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>
	54	53.2	⊗	<p>Council scored an average of 53.2% for satisfaction with Council performance in the Annual Customer Satisfaction Survey 2024, an increase of 2% compared to 2022/23.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>
	NA	NA	NA	<p>This indicator is no longer included in the ACSS from 2022.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
iv. Community satisfaction with Council's advocacy efforts	Increase	<b>2022</b> 49.6	49.6	45.7	
v. Community satisfaction with community consultation and engagement	Increase	<b>2022</b> 49.9	49.9	45	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	49.6	47.7		<p>Council scored an average of 47.7% for satisfaction with Council’s lobbying and advocacy efforts in the Annual Customer Satisfaction Survey 2024, an increase of 4 % compared to 2022/23.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>
	50	51.7		<p>Council scored an average of 51.7% for satisfaction with community consultation and engagement in the Annual Customer Satisfaction Survey 2024, exceeding our 2023/24 target with an increase of 10 % compared to 2022/23.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
vi. Number of community engagements on strategies, plans and projects	Increase	<b>22020/21</b> 25	25	24	
vii. Number of respondents to Your Say Yarra	Increase	<b>2020/21</b> 3,700	4,696	3,206	

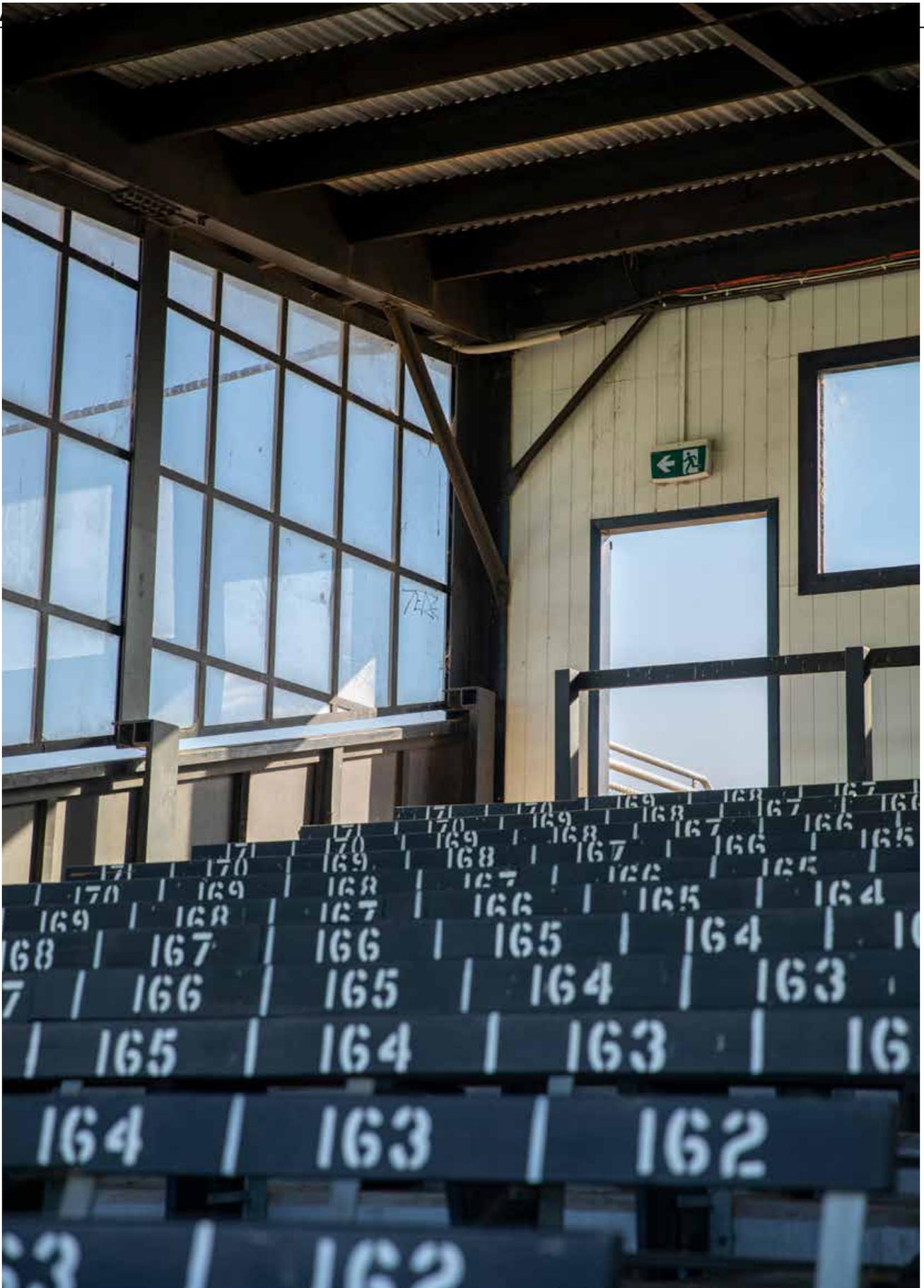
	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	-	27	✓	<p>During the year Council undertook 27 community engagements on strategies, plans and projects. A number of strategies and plans were delayed to the following financial year due to various organisational reasons.</p> <p>Council engages on all relevant strategies, plans and projects. The number of these types of engagements varies year-to-year and is unpredictable. Engagements are dependent on the budget and volume of projects being delivered.</p>
	4,500	4,898	✓	<p>In the 2023/24 financial year, we ran a total of 27 engagements on Council's Your Say Yarra engagement platform.</p> <p>All engagements and consultations aligned with our Community Engagement Policy 2020 and our updated engagement toolkit to ensure best practice is at the forefront of our engagement planning, delivery, reporting and evaluation.</p> <p>Throughout the year we saw an increase in views and visitors to our Your Say Yarra online engagement platform with more than 110,000 views from 55,000 visitors. This is an increase from the 86,500 views and the 42,000 visitors in the previous financial year.</p>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual	
viii. Number of community engagements employing extra accessibility, communication or outreach methods to involve groups at risk of under-representation	Maintain	<b>2021/22</b> 16	16	21	

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	–	27		<p>All engagements undertaken align with our Community Engagement Policy and engagement principles and we ensure there are opportunities provided for our diverse community to participate. This includes targeted outreach to groups at risk of under-representation. The number of engagements varies year-to-year and is unpredictable.</p> <p>During the year, Council undertook 27 community engagements using additional accessibility resourcing, including an accessibility widget to support people with a disability, and a translation ribbon that can instantly translate any page into our top ten languages. These are support functions provided on our Your Say Yarra online engagement platform.</p> <p>A number of engagements undertaken during the year included some additional accessibility and outreach methods to ensure underrepresented voices were captured. Examples include:</p> <ul style="list-style-type: none"> <li>▶ Organising Bicultural Liaison Officers to be present at pop-up information sessions for Golden Square, Smith Reserve, Charlotte Street Park</li> <li>▶ Using market research techniques (such as randomised sampling) to reach underrepresented community members for the Fitzroy Collingwood Design and Development Overlay engagement.</li> </ul>

Indicator	Desired trend	Baseline	Year 1 2021/22 Actual	Year 2 2022/23 Actual
ix. Relevant Victoria Auditor-General's Office (VAGO) indicators	Maintain or Improve	<b>2020/21</b>		
1. Adjusted underlying result		-9.0%	>5%	>5%
2. Liquidity ratio		.3	>1.4	1.9
3. Indebtedness		7.9%	22.56	16%
4. Renewal gap		1.1	>1.00	1.7

	Year 3 2023/24 Target	Year 3 2023/24 Actual	Result	Comment
	-4.6%	6%		Favourable Adjusted underlying result influenced by a \$9.5m improved operating result (surplus) compared to budget largely due to improved financial management strategies, particularly with Materials & Services expenditure such as reduced fleet costs and legal expenditure.
	1.7	2.1		Favourable Liquidity ratio (Working capital) demonstrates Council's commitment to the Financial Sustainability Strategy to build cash reserves as per the \$5m transfer to the newly created Strategic Growth and Risk Mitigation reserves.
	22.6%	14%		
	1.2	0.7		
				Favourable Indebtedness indicator trend (the lower the figure, the lower the risk) due to Council's goals to not take on any additional borrowing and work towards paying down existing debt.
				Unfavourable Renewal Gap indicator influenced by adoption of Council's Asset Plan which directs and informs investment levels for renewal expenditure. The 2023/24 Budget allocation for renewal was below 1.0 which has been offset by higher-than-normal renewal spend during 2020, 2021, 2022 and 2023 financial years. The 2024 figure also impacted by lower spend on fleet renewal and IT renewals resulting from operational reviews.



## Services

The following statement provides information in relation to the services funded in the 2023/24 Budget and the persons or sections of the community who are provided the service.

Service	Description	Net Cost <u>Budget</u> Actual Variance \$000
Strategic Communications and Engagement	Advocacy and Engagement provides an end-to-end communications function (internal, external, media, brand, digital channels, civic events, brand management, marketing, graphic design, speeches, consultation).  Key services: <ul style="list-style-type: none"> <li>▶ Communications and engagement</li> <li>▶ Digital communications and marketing</li> <li>▶ Strategic advocacy</li> </ul>	<u>Budget</u> \$3,439 Actual \$2,517 Variance \$922
Building and Asset Management	Building and Asset Management is responsible for Council's building assets as well as coordinating asset management and capital works planning and reporting activities across all of Council's asset classes.  Key services: <ul style="list-style-type: none"> <li>▶ Strategic asset management</li> <li>▶ Capital works planning, development, delivery, monitoring and reporting</li> <li>▶ Building services and facilities maintenance</li> <li>▶ Building projects delivery</li> <li>▶ Development Contribution Plan administration</li> </ul>	<u>Budget</u> \$228 Actual \$4,480 Variance (\$4,252)

Service	Description	Net Cost Budget Actual Variance \$000
CEO Office	<p>The CEO Office includes the Governance and Support Office and the Office of Mayor and Councillors. It is responsible for a range of professional services to internal and external clients, with an emphasis on governance related issues including compliance, regulation, transparency probity and Internal Audit. Internal Audit ensures the organisation has policies and procedures in place to manage its risks and engender confidence in our corporate governance. It is responsible for oversight of the organisation's Internal Audit Program and provides the Secretariat function for Council's Audit Committee.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Council agendas and minutes</li> <li>▶ Freedom of Information</li> <li>▶ Internal ombudsman</li> <li>▶ Mayor and Councillors Office</li> <li>▶ Place naming</li> <li>▶ Public registers</li> <li>▶ Management of legal services</li> <li>▶ Audit Committee</li> <li>▶ Internal Audit program</li> </ul>	<p><u>Budget,</u> <u>\$4,696</u> Actual \$2,385 Variance \$2,311</p>

Service	Description	Net Cost Budget Actual Variance \$000
Business transformation	<p>The Business Transformation Branch's purpose is to provide leadership and resources to support business and service improvement and performance.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Service Planning</li> <li>▶ Service reviews</li> <li>▶ Establishing performance standards</li> </ul>	<p><u>Budget</u> \$993</p> <p>Actual \$1,255</p> <p>Variance (\$262)</p>
Customer Service	<p>The Customer Service Branch is responsible for engaging and assisting customers/community with information, issues and business transactions across all corporate channels.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Customer service</li> <li>▶ Customer relationship management system and Customer Experience Strategy</li> <li>▶ Records management</li> </ul>	<p><u>Budget</u> \$3,389</p> <p>Actual \$3,081</p> <p>Variance \$308</p>

Service	Description	Net Cost Budget Actual Variance \$000
Financial Services	<p>The Finance Branch provides high quality financial services across Council, ensuring that robust systems and processes are in place to safeguard the integrity of Council's assets and to ensure the long-term financial sustainability of Council.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Management accounting</li> <li>▶ Revenue management</li> <li>▶ Rates and valuation services</li> <li>▶ Financial accounting</li> <li>▶ Financial audit</li> <li>▶ Contracts and procurement</li> </ul>	<p><u>Budget</u> \$2,162</p> <p>Actual \$4,800</p> <p>Variance (\$2,638)</p>
People and Culture	<p>People and Culture manages the employee lifecycle (this includes on boarding and off boarding) and administering employee benefits whilst enabling the organisation to get the most out of their employees and enhance the overall employee experience.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ HR business partnering</li> <li>▶ Recruitment</li> <li>▶ Employee and Industrial matters</li> <li>▶ Payroll</li> </ul>	<p><u>Budget</u> \$2,897</p> <p>Actual \$3,425</p> <p>Variance (\$529)</p>

Service	Description	Net Cost Budget Actual Variance \$000
Digital and Technology	<p>Digital and Technology facilitates the acquisition, maintenance, retirement and usage of all information systems maintained or used by the operations and staff of the City of Yarra including fixed and mobile hardware, installed and cloud sourced software and telecommunications equipment.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Business analysis</li> <li>▶ Support of business applications and process improvements</li> <li>▶ Administration and maintenance of the IS infrastructure</li> <li>▶ GIS administration</li> </ul>	<p><u>Budget</u> <u>\$13,975</u></p> <p>Actual \$13,018</p> <p>Variance \$957</p>
Risk and Safety	<p>The Risk and Safety team provides both strategic and operational guidance, advice and resources to support and enable the organisation in minimising risk and safety exposure in Council's service delivery objectives, legislative requirements and strategic objectives.</p> <p>Key services:</p> <ul style="list-style-type: none"> <li>▶ Risk management and Business Continuity</li> <li>▶ Occupational health and safety</li> <li>▶ Injury Management</li> <li>▶ Insurance management</li> <li>▶ Emergency management</li> </ul>	<p><u>Budget</u> <u>\$3,825</u></p> <p>Actual \$3,623</p> <p>Variance \$203</p>

Service	Description	Net Cost Budget Actual Variance \$000
Governance and Integrity	<p>The Governance and Integrity Branch provides general governance advice to the organisation and has oversight of Council's integrity processes including public interest disclosures and inquiries.</p> <p>Our administrative functions include coordinating all aspects of the Mayor and Councillor's day-to-day office, facilitating the smooth operation of meetings of Councillors and the Executive Team and coordinating some civic events.</p>	<p><u>Budget</u> <u>\$3,439</u></p> <p>Actual \$2,517</p> <p>Variance \$922</p>

### Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/24 Budget for the year. Some major initiatives also appeared in the 2023/24 Annual Plan.

Major Initiatives	Progress
<p><b>Website Redevelopment Project (2-year project)</b></p> <p>Budget \$0.82m      Actual \$0.58m</p>	<p>The website redevelopment project (currently year 1 of a 2-year project). The website strategy to guide the development of the new website and future improvements has been completed. Website content rewrite is in progress.</p>

## Service performance indicators

The following statement provides the results of the prescribed service performance indicators and

Service/ Indicator/ measure	Results	
	2021	2022
<b>Governance</b>	6.95%	9.58%
<b>Transparency</b>		
<i>Council decisions made at meetings closed to the public</i>		
[Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of councillors] x100		
<b>Consultation and engagement</b>	65.00	50.00
<i>Satisfaction with community consultation and engagement</i>		
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]		
<b>Attendance</b>		
<i>Councillor attendance at Council meetings</i>	93.98%	95.65%
[The sum of the number of councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) x (Number of councillors elected at the last council general election)] x100		

measures including explanation of results in the comments.

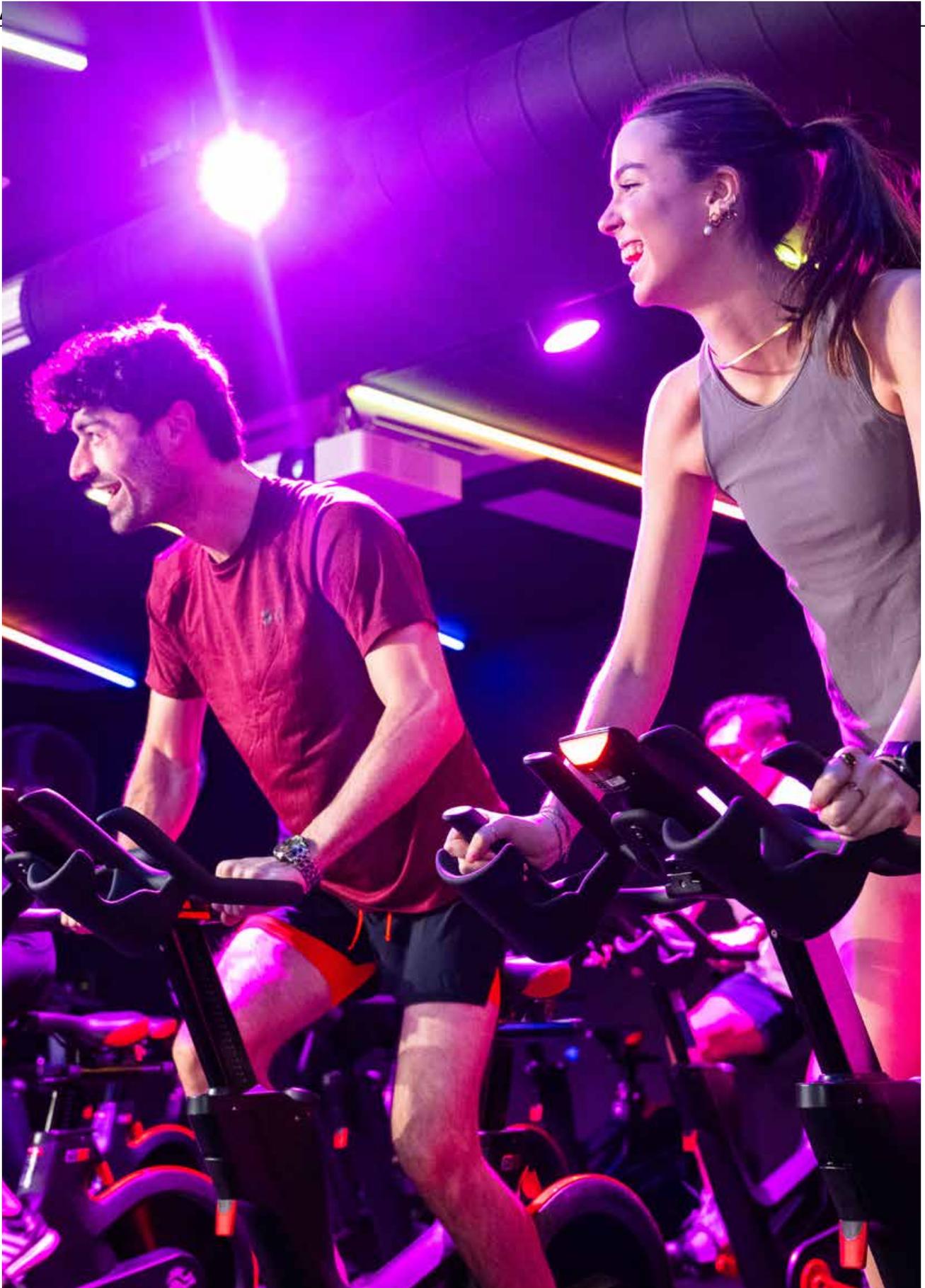
	2023	2024	Comments
	3.26%	6.49%	Council commitment to ensuring transparent decision-making continues with management conducting a rigorous assessment of each proposed confidential report against the definition of confidential information in the <i>Local Government Act</i> .

	45.00	52.00	<p>Council scored an average of 52% for satisfaction with community consultation and engagement in the Annual Customer Satisfaction Survey 2024, exceeding our 2023/24 target with an increase of 10% compared to 2022/23.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>
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	88.89%	91.45%	<p>The election of one of Yarra's Councillors to the Victorian Parliament in 2022 resulted in a period where they were absent from Council meetings, yet still technically held the office of Councillor. Allowing for this anomaly, attendance at Council meetings remains above 90% in line with prior years..</p>
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Service/ Indicator/ measure	Results		
	2021	2022	
<b>Service cost</b>			
Cost of elected representation	\$38,849.87	\$47,596.22	
[Direct cost of the governance service / Number of councillors elected at the last Council general election]			
<b>Satisfaction</b>	66.00	49.30	
<i>Satisfaction with Council decisions</i>			
[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]			

	2023	2024	Comments
	\$53,345.00	\$57,298.33	The cost of Councillor representation is primarily made up of allowances paid to Yarra Councillors. The 2023/24 year was the second year following the Victorian Independent Remuneration Tribunal's February 2022 determination to increase the allowance of Mayors and Councillors and to introduce an allowance for the Deputy Mayor.
	46.00	49.00	<p>Council scored an average of 49% for satisfaction with council decisions in the Annual Customer Satisfaction Survey 2024, an increase of 7% compared to 2022/23.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>



## Health and wellbeing

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Under section 26 of the *Public Health and Wellbeing Act 2008* (PHWA), local governments in Victoria are required to take responsibility for public health and wellbeing planning on behalf of their community.

As part of this, councils must develop a Municipal Public Health and Wellbeing Plan (MPHWP). At Yarra, the MPHWP for 2021–25 is integrated within the *Council Plan 2021–25*.

The heart symbol ♥ throughout this report denotes which strategies and initiatives align and contribute to six themes for addressing health and wellbeing matters in Yarra. These themes align to the Victorian Public Health and Wellbeing Plan 2019–23 (VPHWP) and connect across the Council Plan. The six themes are:

1. Assisting to reduce the harms from tobacco, alcohol, illicit drugs and gambling
2. Promoting gender equality and reducing gendered violence
3. Promoting physical wellbeing
4. Promoting community safety
5. Promoting mental wellbeing
6. Assisting to reduce the health harms from climate change

In addition, Council has developed the *Operational Supplement: Health and Wellbeing Activities (OSHWA) 2021-25*. The OSHWA provides further detail on the health and wellbeing actions being delivered by Council, in line with the strategic objectives.

The majority of the health and wellbeing indicators are measured by external agencies. As such, we do not have ownership of the processes and cannot ensure that measurement is conducted in the most current year. Therefore, some indicators may have fewer current data than others. Though we do not have a direct line of impact with the externally measured indicators, much of our work (detailed in the council plan and OSHWA) contributes to the health and wellbeing indicators, alongside other work done by external providers. Tracking these indicators provides important information on the Yarra community and assists with planning for future health and wellbeing work.

### 2023/24 Highlights – Operational Supplement: Health and Wellbeing Activities (OSHWA) 2021-25.

#### Assisting to reduce the harms from tobacco, alcohol, illicit drugs, and gambling

##### Alcohol

##### Yarra Liquor Forum

In 2023/24 there were four Yarra Liquor Forums. These forums engage with licensees and provide them with information and support to promote best practice in-venue operations and reduce alcohol related issues in the community.

Discussion topics included:

- ▶ public intoxication trials
- ▶ sobering up service
- ▶ drinking alcohol in public places local law update
- ▶ unfreezing of late-night liquor licences
- ▶ advanced Responsible Service of Alcohol training
- ▶ sexual offences and issues of concern

##### Tobacco

##### Engagement with tobacco and e-cigarette retailers

Council works with retailers of tobacco and e-cigarettes through education and enforcement visits, and monitors signage to ensure that no smoking areas are clearly designated to reduce tobacco related harms.

- ▶ There were 335 visits conducted to retailers and premises with drinking and dining areas.

##### Promoting gender equality and reducing gendered violence

##### Gender Impact Assessments

Over 2023/24, support was provided to council staff to complete Gender Impact Assessments (GIAs), which aim to ensure all people have equal access to opportunities and resources.

This included:

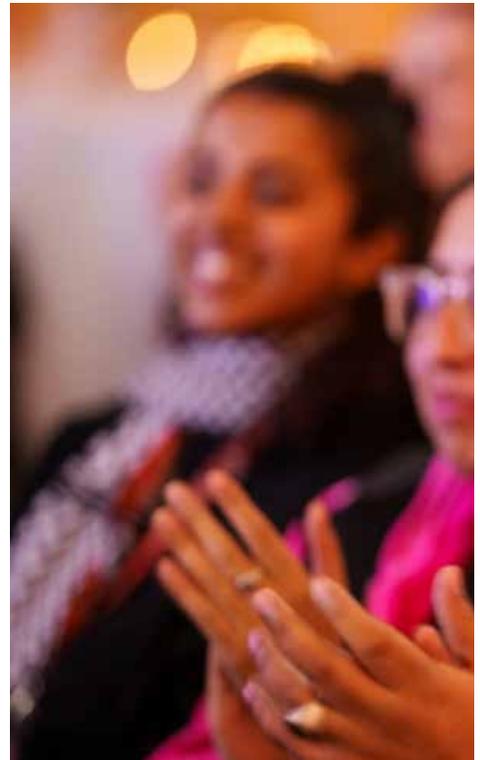
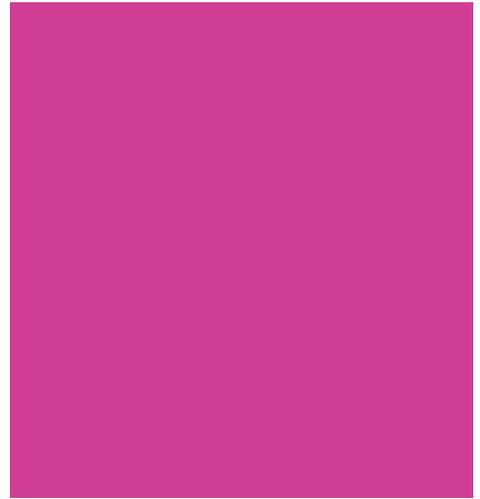
- ▶ six GIAs completed across the Infrastructure and Environment and Community and Strengthening divisions.
- ▶ GIA World Café staff workshop in February 2024 for 10 staff.

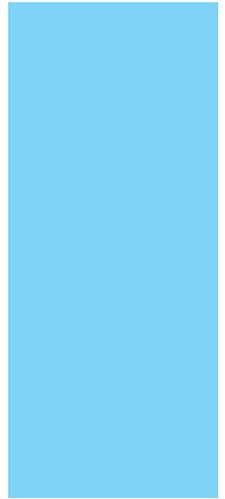
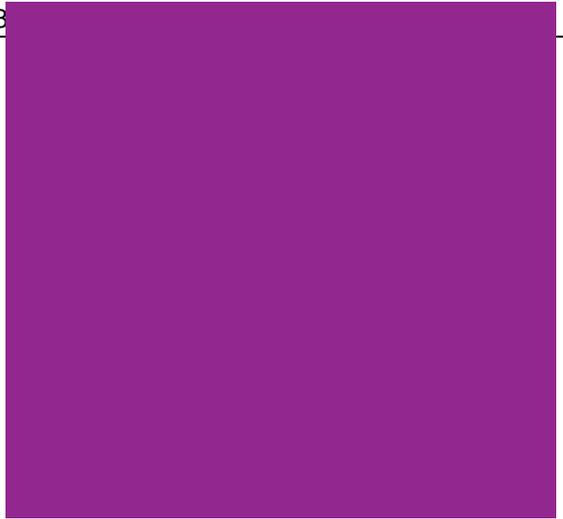
- ▶ three x GIA internal presentations to 27 staff.
- ▶ New GIA workflow and Executive sign-off process created in September 2023, this now requires sign off from General Manager and the Executive GIA delegate.
- ▶ Progress Reporting submitted to the Commissioner for Gender Equality in the Public Sector in February 2024 for compliance checking.
- ▶ Reviewed Yarra's child safe policy suite and supplementary resources, including the Child Safe Policy, Child Safe Incident Reporting Process, Child Safe Code of Conduct, Child-Related Reportable Conduct Policy and the Working with Children Check Policy.
- ▶ Commenced rolling-out a Body Safety program across our Early Learning Centres for parents/guardians, children and educators.

### **Child Safe Action Plans**

In 2023/24 activities included:

- ▶ Designed and published two new child-friendly posters to be displayed at key Council sites and child-facing services – 'Zero tolerance for child abuse and racism' poster and the 'Be safe, feel safe' poster, which includes information on how children can speak up/make a complaint.
- ▶ Successfully completed an independent internal audit of our compliance with the new Victorian Child Safe Standards.
- ▶ Conducted a range of consultation and engagement activities with children to inform the development of a new child-friendly Child Safe Complaints Handling Process and the next 2-year action plan.
- ▶ Developed and published the new Safeguarding Children and Young People Framework and Operational Supplement (Action Plan 2023-2025).
- ▶ Developed a standalone Commitment to 'Cultural Safety for Aboriginal and Torres Strait Islander Children' and a statement on our 'Zero Tolerance Against Racism and Discrimination'.
- ▶ Hosted a public Body Safety training event for service users/community members.
- ▶ Promoted and participated in relevant national campaigns including the: Bullying No Way National Week of Action, Wear it Purple Day and National Child Protection Week; and participated in other related events such as the NAIDOC Week March, the RESPECT Victoria Walk Against Family Violence, the Midsumma Carnival and the Victoria Pride Street Party.
- ▶ Delivered two competency-based training sessions to staff including: Supporting Children and Young People to Heal from the Trauma of Family Violence; and Culturally Responsive Practice with Children & Young People from Migrant & Refugee Backgrounds.
- ▶ Delivered 10 in-person child safe compliance training sessions for prescribed roles on top of our mandatory eLearning module for all staff.





## Promoting physical wellbeing

### Social Sports Programs

Council promotes opportunities for Yarra's young people to get physically active through the delivery of several social sports programs, including:

- ▶ Supported 8 local sporting organisations to run sports participation programs through the Sport and Recreation stream of Council's Community Grants program. Programs included initiative such as 'Inclusive Football (AAA Program)', 'Special Olympics All Abilities (AFL) Program', 'Cricket in Schools Program', and a 'Young Leaders (Soccer) Program'.
- ▶ Supported not-for-profit groups such as the GR8 M8S Foundation to run programs including the '2024 Yarra Challenge Cups' and the 'Toolangi Adventure Sports Camps' through the Sport and Recreation stream of Council's Community Grants program.
- ▶ Supported Netball Victoria to establish new a netball association based at Fairlea Netball Precinct in Yarra. Ariels Netball Association has delivered youth participation programs NetSetGo (years 5-10yrs) and Fast5 (15-17yrs).
- ▶ Yarra Youth Services Youth Support program distributed 90 community gym passes to young people aged 12 - 25, which could be used at any Yarra Leisure Centre during off-peak hours.
- ▶ Helping Hoops – Richmond Youth Hub
- ▶ The Seed Network – Richmond Youth Hub

- ▶ Keele Street Bush Kinder program – Keele Street Children's Centre attends Dight's Falls park twice per week. Gold Street Children's Centre are undertaking regular excursions to Dight's Falls park and local parks in Collingwood. Yarraberg Children's Centre have commenced a bush kinder program at Burnley Park. Richmond Richmond Kinder are starting plans to initialise a bush kinder program at Burnley Park. As part of State Government Inclusion grants, all children's centres and kindergartens have purchased outdoor play equipment to enable further opportunity for gross motor skill development.

### Local Food Production and Urban Agriculture

Council continues to support local food production through the delivery of urban agriculture. Council and the community work together to identify sites for growing food as well as providing information and training on growing, harvesting and preserving food. Selected outcomes include:

- ▶ Delivering 22 new planter boxes and approving one new temporary laneway garden through the Community Growing Spaces program.
- ▶ Delivering 10 workshops (online and in the community) involving over 200 people on topics, including growing food in public spaces.
- ▶ Participating in the Olives to Oil festival at Ceres where three tonnes of olives were picked across Yarra, Darebin and Merri-bek, and delivered for oil pressing.

### **Food Security**

Council continues to support local food security through engagement with local food relief agencies.

In partnership with City of Melbourne and City of Port Phillip, Council was awarded a large grant through the Inner Metro Partnership (MP) to engage a consultant to report on options for improving sustainable food relief across the three municipalities. The report is completed and the next phase is to work in conjunction with the State Government and the IMP to support more sustainable and coordinated food relief system across the inner metro region in the future.

### **Promoting community safety**

#### **Yarra Local Safety Reference Group**

The Yarra Local Safety Reference Group were held four meetings in 2023/24. Membership of the group includes key stakeholders in the municipality. This group coordinates a whole of community partnership response to community safety issues in Yarra including:

- ▶ homelessness
- ▶ enhanced outreach
- ▶ empowering youth
- ▶ family violence
- ▶ women's safety and wellbeing
- ▶ alcohol and other drugs issues
- ▶ night-time economy
- ▶ crime prevention.

### **Promoting mental wellbeing**

Yarra is home to nine neighbourhood houses (including learning and community centres), located in Alphington, Carlton North, Collingwood, Fitzroy, Fitzroy North and Princes Hill and Richmond.

Neighbourhood house programs are often targeted to different life stages and cultural needs, focussing on lifelong learning through skills development, wellbeing and social connection.

Each neighbourhood House offers unique programs catering to different community needs, including yoga, Pilates, meditation, men's walking/talking groups, men's and women's sheds, tai-chi classes, seniors friendship groups, arts projects for mental well being, women's exercise groups as well counselling support.

### **Volunteering**

Council supports volunteers and the important role volunteering plays in building strong, inclusive, and resilient communities.

For the 2023/24 period, approximately 80 active volunteers have been registered to collaborate with paid staff, enhancing the delivery of various programs and services. These include social support through the Home Libraries Service, Chatty Cafe, and Thread Together Store; digital literacy through Learning Bank's Digital Help service; aged and disability support through the Companion Animal Support program; intergenerational programs through Seniors and Sprouts; nature conservation through the Gardens for Wildlife program; and youth mentoring through the L2P Learner Driver Mentor Program (until June 2024) and Future Pathways programs.

We also improved the promotion of volunteer opportunities through Council's dedicated Volunteering in Yarra webpage, a monthly e-newsletter, an online noticeboard, social media posts, printed materials, and community events. The Yarra Volunteer Leaders Network has grown, with quarterly meetings fostering partnerships across organisations. We hosted 12 free capacity-building workshops, attended by 180 participants, on topics like finances, governance, inclusion, grant writing, project management, and more. Additionally, we created linkages between residents wanting to volunteer and agencies needing volunteers, such as Yarra's Neighbourhood Houses. We encouraged pathways to employment through volunteering with community information sessions facilitated by Volunteering Victoria.

Recognising and celebrating our volunteers has been a significant focus.

During National Volunteer Week in May, Council hosted a morning tea where volunteers received certificates of appreciation. Various Council volunteers and programs were profiled throughout the year through marketing campaigns and the annual Community Awards program has been revised and improved to best celebrate and acknowledge individuals and groups who significantly contribute to our community.

A new Volunteer Policy was developed. It articulates the value of volunteering to our community and detail how Council supports its volunteers and those local organisations relying on volunteers to deliver essential services and programs.

## Assisting to reduce the health harms from climate change

### Healthy Homes

In 2023/24, Council supported 90 residents who are renting in public and private rental properties with draughtproofing skills workshops and take-home draughtproofing kits to improve the thermal comfort of their homes. Participants also received information on saving energy, and tenants' rights to make their homes more comfortable in hot and cold weather. Workshops were held in English with interpreters in Vietnamese, Mandarin, Arabic and Hakka Timorese.

This support followed on from the Healthy Homes project completed in 2022/23 to install draughtproofing in the homes of clients of Aged and Disability Services.

Through the houses, people can equitably access a range supportive assistance, including settlement processes, life skills, employment and business incubation, health literacy and mental and physical wellbeing programs, all of which can tangibly improve health outcomes.

Houses are also spaces for informal support and connection, where people can simply drop in to have a hot drink, a meal or a conversation. At the core of the houses' function is their ability to provide safe, friendly, equitable spaces that facilitate human connection.

All houses provide a range of wellbeing programs such as children's playgroups, health and wellbeing activities, digital literacy classes, arts and crafts, sustainability workshops, and community lunches.



Yarra  
libraries



Our libraries are busier with +13% increase to library visits, and membership increasing to 54% of the (relative) municipal population. Library materials hardly spent any time on the shelf with 971,116 recorded transactions – each item in our libraries was borrowed almost six times this year. These figures are well above the national standards set by the Australian Library and Information Association, demonstrating just how much our community value and appreciate library services.

Yarra’s libraries continue to perform well above national benchmarks from the Australian Library and Information Association.



National standard	Benchmark	Yarra
Visitation to libraries for a population under 100,000	4.0 visits per head	6.1 visits per head
Library membership for a population under 100,000	35%	54%
Loan/turnover standard on a collection	3.0	5.7

**Highlights**

- ▶ Expanded the Open Library program to include Collingwood Librarys

**Yarra Libraries Key Performance Indicators 2020–2023**

KPI	2020/21	2021/22	2022/23	2023/24
Loans	208,872	319,120	*965,315	*971,116
Visits	226,566	309,498	528,747	597,142
Membership	47,534	**45,277	47,822	61,349
Program Attendance	121,473	**84,904	***58,274	60,096
Computer Usage	18,471	18,670	39,734	41,226
Wi-Fi Usage	69,299	77,442	160,996	175,497
Website Visits	261,051	260,538	318,301	401,741

\*Figure includes physical and digital loans, plus renewals; previous years reported physical loans only

\*\*The figures in the Annual Report 2021/22 for membership and program attendance are incorrect and have been updated in the table above, from 47,800 and 68,545 respectively.

\*\*\*Decrease in program attendance was expected following the winding up of our emergency food relief program and associated outreach markets.

## Yarra leisure centres



### Highlights

Congratulations to Empower and Empower+ Program, Yarra Leisure on being a finalist for the AUSActive Most Inclusive and/or Diverse Program Award! This recognition is a testament to the dedication, innovation, and hard work Yarra Leisure consistently demonstrate in providing outstanding services and creating a positive impact in the community.

Great news for the Yarra Leisure team who won the Aquatics and Recreation Victoria (ARV) industry award for the marketing and communications category. This award highlights the incredible efforts to showcase the Yarra Leisure facilities and the outstanding work they do for the community.

All three centres again achieved Platinum Pools status from LifeSaving Victoria, an accreditation to highlight aquatic facilities achieving the highest standards in aquatic safety and risk management, with accreditation recognised as a sign of excellence within the industry.

The Leisure team has provided the following in the last financial year:

- ▶ 122,102 swimming lessons delivered, 17,500 school swimming lessons delivered, and 3,075 AAA swimming lessons delivered.
- ▶ 850,000 visits to our centres (leisure centres and golf)
- ▶ 100,000 total visits to our group classes
- ▶ 20,000 attendances at our community programs such as Empower, Empower+, Move for Life and Collingwood Estate Gym

In addition, we have some outstanding data from ActiveXchange regarding the social value report for each of our leisure centres. ActiveXchange's Social Value tool is a predictive model that monitors actual member on-premises activity over time, to predict the relative health, education, productivity and drowning prevention community savings as a result of the continued engagement of active members.

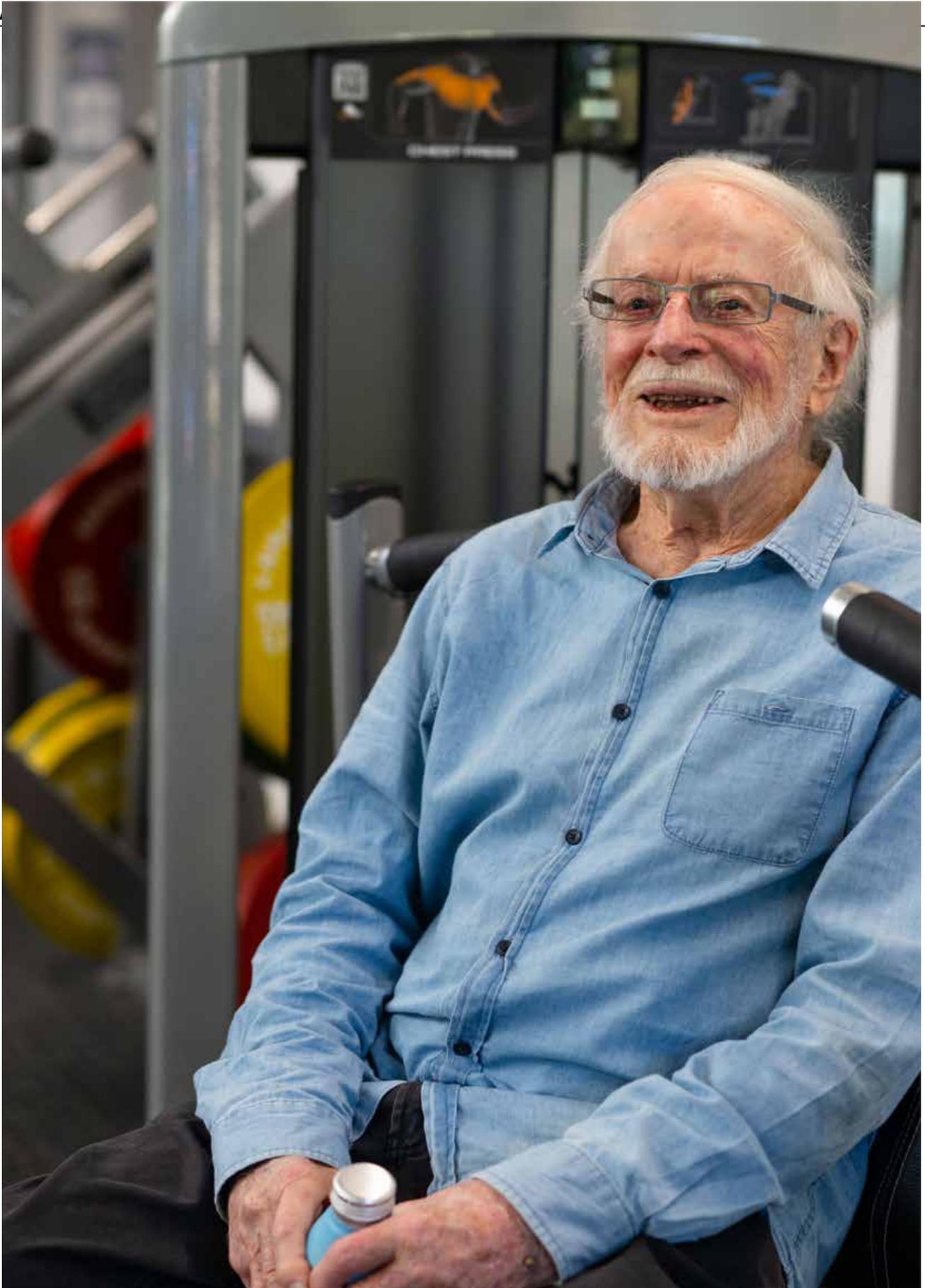
The Social Value report shows the predicted monetary value savings our sites have generated as a result of our members staying active and in turn reaching the activity thresholds, subsequently reducing their risk to a number of health indicators and/or increasing their productivity.

Yarra's leisure centres made an equivalent of \$15.2m in community savings in 2023/24.

Our top five community savings indicators are:

- ▶ Mental health benefits – \$4,138,727 (27.1%)
- ▶ Health system savings – \$2,086,295 (13.7%)
- ▶ Improved educational outcomes – \$2,041,080 (13.4%)
- ▶ Dementia – \$2,036,279 (13.3%)
- ▶ Reduced risk of drowning – \$2,025,273 (13.3%)

When comparing against benchmarked, like-for-like sites with similar program/facility offerings, Yarra Leisure venues exceeded the top 25% threshold across Acute, Chronic, Learn to Swim and Total Savings indicators.





# Governance, management and statutory information



## Councillor participation

There were 13 Council Meetings during 2023/24, with a total of 197 formal resolutions.

In addition to the formal Council Meetings, Councillors participated in Councillor Workshops, meeting of Council's Planning Decisions Committee, meetings of Advisory Committees, meetings of external organisations as Council's representative, training and workshops and individual meetings with constituents.

## Council Meeting Attendance 2023/24

Councillor	Attended	Apology	Leave of absence
Cr Edward Crossland	13	0	
Cr Michael Glynatsis	13	0	
Cr Stephen Jolly	11	2	
Cr Herschel Landes	13	0	
Cr Anab Mohamud	9	3	1
Cr Claudia Nguyen	10	3	
Cr Bridgid O'Brien	11	2	
Cr Amanda Stone	12	0	1
Cr Sophie Wade	13	0	

### Councillor allowances

In accordance with the Local Government Act 2020, Council pays Councillor allowances in recognition of the long hours and many obligations associated with their role.

These payments help to ensure that the role of Councillor is not restricted to people already in receipt of significant independent incomes.

Since December 2021, these allowances have been determined independently of Council by the Victorian Independent Remuneration Tribunal. The allowance amounts as of 18 December 2023 are:

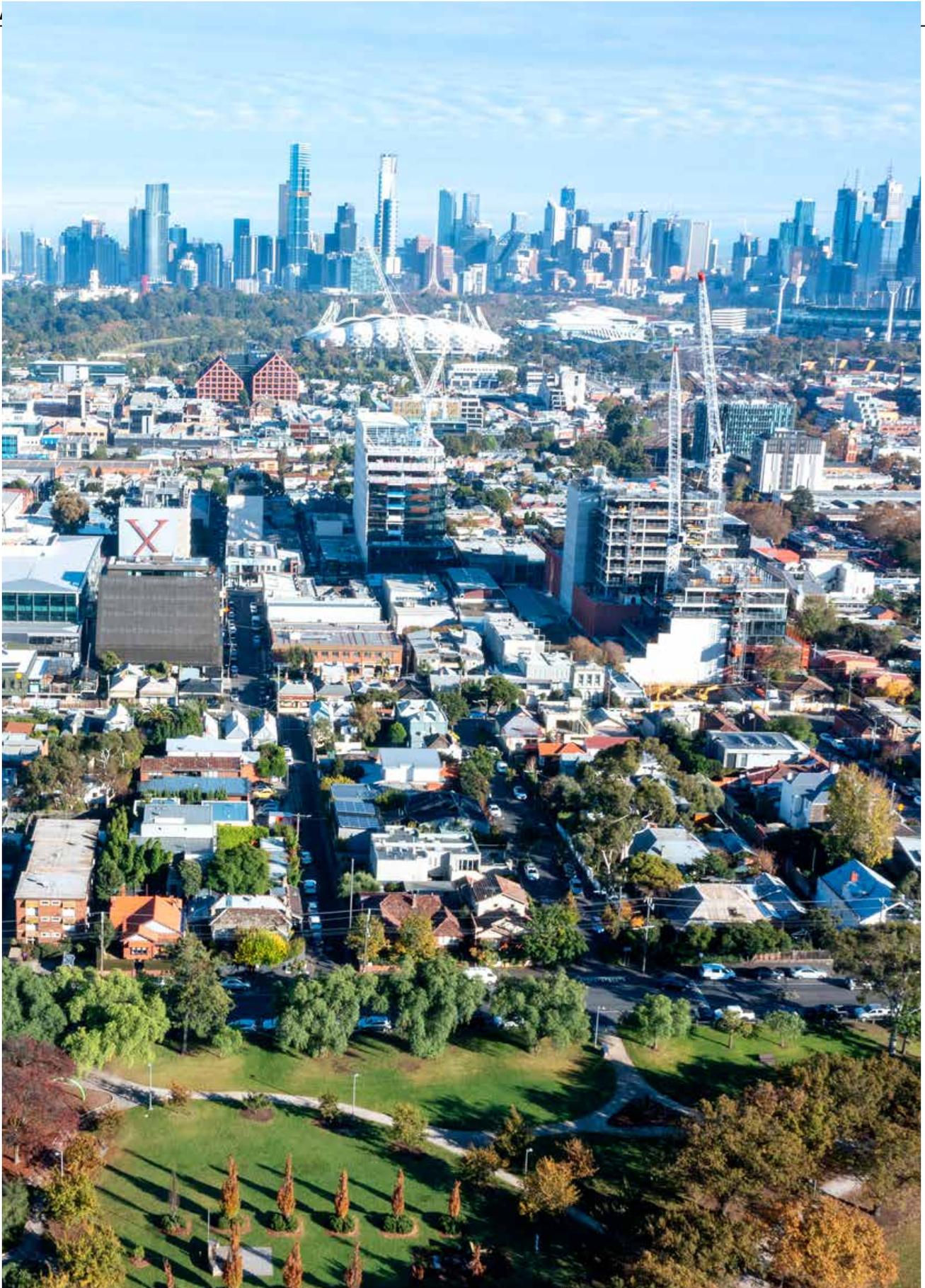
Mayor	Deputy Mayor	Councillor
\$126,958	\$63,480	\$38,316

### Councillor expenses

The Local Government Act 2020 provides that the Mayor and Councillors are offered appropriate tools and support to enable them to properly undertake their statutory obligations.

There are substantial time commitments required of Councillors in order for them to properly represent their constituents and perform their significant legal responsibilities, which often require travel and late hours. To assist Councillors to carry out their duties, Victorian councils provide them with efficient communication equipment and reimburse their official travel and phone expenses and (where applicable) childcare expenses.

Councillor expenses in 2023/24 amounted to \$498,698. This figure includes Councillor allowances.



Councillor expenses 2023/24

Councillor	Allowances
Cr Edward Crossland	\$105,095.30*
Cr Michael Glynatsis	\$38,955.40
Cr Stephen Jolly	\$38,955.40
Cr Herschel Landes	\$38,955.40
Cr Anab Mohamud	\$55,010.12*
Cr Claudia Nguyen	\$72,101.83*
Cr Bridgid O'Brien	\$38,955.40
Cr Amanda Stone	\$38,955.40
Cr Sophie Wade	\$38,955.40

\*Cr Edward Crossland was elected Mayor on 15 November 2023.

\*Cr Anab Mohamud was elected Deputy Mayor on 15 November 2023.

\*Cr Claudia Nguyen served as Mayor from prior to 15 November 2023.

	Communication	Travel	Representation	Development	Other
	\$845.23	\$195.71	\$2,140.90	\$8,800.00	\$35.45
	\$541.69	–	–	\$250.00	–
	\$989.37	–	–	–	\$229.20
	\$845.16	–	–	–	–
	\$845.23	\$692.04	\$2,167.26		\$628.12
	\$954.05	\$134.39	–	–	–
	\$810.87	\$136.36	–	\$7,712.73	–
	\$929.05	\$136.36	\$53.64	\$1,747.12	
	\$751.69	–	–	–	\$166.65

## Contracts

Contracts entered into by Council valued above the contract value \$300,000 at which the Council must invite a tender or seek an expression of interest under its Procurement Policy.

Contract Number	Contract Name
C1621	Cambridge St Reserve Upgrade & Expansion
C1627	Street Sweeping Services
C1635	Tree Root Maintenance Services
C1638	Provision of Arboriculture Services (Panel Contract)
C1640	Supply and Delivery of Parking Meters & Associated Services
C1641	Aquatic and Specialist Mechanical and Plumbing Services
C1642	Air Conditioning and Mechanical Maintenance Services
C1644	Burnley Golf Course – Risk Mitigation Works
C1646	Statutory Planning Consultancy Services [Panel Contract]
C1649	Office Products and Workplace Consumables (2606-0845) [Panel Contract]
C1651	CTH Loggia Roof Remediation works
C1656	Microsoft EA Agreement
C1657	Food Organic and Garden Organics (FOGO) Collection Service
C1658	Provision of Kerbside Recycling (No Glass) Processing Services
C1663	Building Cleaning Services - Aquatic Leisure Centres
C1667	General Pavement Marking Services [Panel Contract]
C1670	Food and Garden Organics (FOGO) Processing
C1671	Recycling (without glass) Processing
C1675	Courier Services
C1676	Mobile Garbage Bins – [Panel Contract]

Contract Number	Contract Name
C1679	Electric Vehicle Community Bus and EV Charging
C1690	Recruitment Services (RS8017– 2023) [Panel Contract]

Contracts entered into by Council valued above the contract value at which the Council must engage a competitive process under its Procurement Policy but for which the Council did not invite a tender or seek an expression of interest and which did not meet the conditions for the Council to purchase goods or services without inviting a public tender or seeking an expression of interest.

Contract Number	Contract Name
C1666	Oracle Licenses*
Q3626	ERP Program Manager
Q3639	Infrastructure Architecture

\*CEO exemption obtained as per Section 3.6 of City of Yarra Procurement Policy

## Freedom of Information

Council is committed to making a wide range of policy, reports, data, research and other documents available to residents without the need to lodge a formal request under the *Freedom of Information Act 1982*.

Where the law requires that applications are required, Council will strive to provide all information to which applicants are entitled, while preserving the privacy of third parties.

During 2023/24, 96 Freedom of Information applications were received, a decrease of roughly one quarter over the previous year. While the *Freedom of Information Act 1982* provides Council with 30 days to respond, we were able to respond to most requests within 14 to 21 days.

### Freedom of information requests 2019-2024

Year	Number of requests
2023/24	96
2022/23	124
2021/22	95
2020/21	74
2019/20	71

### Freedom of information – application outcomes 2023/24

Outcome	Number of requests
Access fully granted	25
Access partially granted	17
Access refused	3
No documents to provide	3
Withdrawn or not proceeded with	15
Not processed (non-payment / other)	23
Provided outside of the Act (informal/proactive release)	5
Not yet finalised	5
<b>Total</b>	<b>96</b>

## 126, Ministerial Directions – Food Act 1984

Under section 7E of the *Food Act 1984*, Council is required to detail any Ministerial Directions it has received in relation to its administration of this Act.

Council did not receive any Ministerial Directions during 2023/24.

## Ministerial Directions – Road Management Act 2004

Under section 22(4) of the *Road Management Act 1984*, Council is required to detail any Ministerial Directions it has received in relation to its administration of this Act.

Council did not receive any Ministerial Directions during 2023/24.

## Protected disclosures

Council employees have the right to report alleged unethical practices within the organisation without fear of repercussion.

Reports of this kind are treated in accordance with the *Protected Disclosure Act 2012* and Council's Protected Disclosures Policy, which is available on its website or via the Governance Support Unit at Richmond Town Hall.

During 2023/2024, no Protected Disclosures were notified to the Independent Broad-based Anti-corruption Commission (IBAC) under section 21(2) of the *Protected Disclosure Act 2012*.

For further details contact us on **9205 5555** or [info@yarracity.vic.gov.au](mailto:info@yarracity.vic.gov.au)

## Carer support

Under section 12 of the *Carers Recognition Act 2012*, Council is required to provide information on its recognition and support of carers in its Annual Report.

Council provides paid carers' leave and offers flexible working arrangements for employees with caring responsibilities, guided by a Flexible Working Policy.

Community members with carer responsibilities are also supported through Council's Aged and Disability Services branch. During 2023/24 this included the following services and programs:

- ▶ Yarra provided support to over 40 local carers through the State Government Support for Carers initiative. Nearly 1,200 hours of support were provided via Respite programs in our community and/or Aids and Equipment Grants.
- ▶ Respite activities for our carers and their loved ones included:
  - Carer Support Group and morning teas
  - Hydrotherapy classes
  - Exercise classes
- ▶ Aids & Equipment Grants included providing support to carers through goods and equipment, including:
  - mattresses, beds
  - white goods, e.g. fridges and dryers
  - ipads/iphones (no phones provided) includes laptops and Samsung tablets
  - gym and swimming passes/swimming lessons in partnership with Yarra Leisure exercise vouchers/
  - exercise bikes
  - fuel vouchers

- ▶ Information provision, linking support and system navigation.
- ▶ Referrals to Carer's gateway, financial counselling
- ▶ A diverse range of carers were supported, including First Nation carers, Young carers, CALD carers and LGBTIQ+ carers and carers of loved ones with Dementia
- ▶ Aged & Disability Services also hosted and/or coordinated the following carer activities/events during 2023/2024.
  - A monthly Carers Walk (12-22 carers from a diverse background);
  - Annual Carers Event during National Carers Week; and,
  - Bi-annual Carer Forums in partnership with Merri Health/Carer Gateway (including a forum for carers experiencing financial hardship and a forum for First Peoples carers on recreating wellness with a focus on traditional practices in mental health care and wellbeing).

## Disability Action Plan

The following information outlines our work implementing Council's *Access and Inclusion Strategy 2018-24* (Disability Action Plan), as required under section 38(3) of the *Disability Discrimination Act 2006*.

The *Access and Inclusion Strategy 2018-24* and the first of three two-year action plans (2018-2020) were endorsed by Council on 16 October 2018, after widespread consultation with the community and key service providers. The second of three two-year action plans (2021-2023) was developed in the first half of 2021 after consultation across Council, with the Disability Advisory Committee (DAC) and the community. Much of the consultation was undertaken online due to COVID-19 restrictions. A third Action Plan was developed for the 2023-2024 period, again with key input from the DAC and community feedback. Some key achievements from this period include:

- ▶ Ongoing support and resourcing of the DAC (seven meetings over the 12-month period), to enable members to continue contributing advice to Council and external parties on a broad range of issues, including National Aged Care reforms and Accessible Parking in Yarra.
- ▶ A major community event delivered as part of World Autism Awareness Day at Edinburgh Gardens, which provided employment for sixteen performing artists with disabilities.
- ▶ Collaboration with Children's Services as part of World Autism Awareness Day to raise awareness across community playgroups.

- ▶ Collaboration with Yarra Energy Foundation and Greenhouse Programs regarding design for accessible electric vehicle charging station, planned for installation at Collingwood Leisure Centre.

Additionally, significant work has been undertaken in the last 12 months consulting with people in our community with disabilities in preparation for the development of our next Access & Inclusion Policy and Action Plan (Generation 5 – to be released in 2025).

### Domestic Animal Management Plan

Under section 68(A) 3(c) of the *Domestic Animals Act 1994*, each Council must, in consultation with the Secretary, prepare a domestic animal management plan on 4 December 2021 and at the end of each period of four years after that day. The Domestic Animal Management Plan forms part of the Annual Report.

Council continued to fulfil its ongoing commitments as outlined in the Domestic Animal Management Plan (DAMP) by:

- ▶ Ensuring all DAMP actions are considered and actioned appropriately.
- ▶ Offering and promoting reduced registration fees on Council's website and on the registration renewal form.
- ▶ From February each year, Council also offers two months of free registration for all new registrations, which is given via a 14-month expiry date. In addition, all cats, and dogs under the age of six months are registered free for the remaining part of their first year of registration.
- ▶ Prior to renewals, non-desexed pets are advised of the reduced fee if their pet has been desexed since the initial registration.
- ▶ Free registration is also available for pets adopted directly from the Lost Dogs Home and registered within Yarra. This is a partnership initiative with our contracted shelter/pound to promote and encourage the rehoming of cats and dogs.
- ▶ Council provides information to help reduce the number of stray cats and other animals being a nuisance. Council has, as per its DAMP commitment, completed the review of the Council Order, which regulates the control of dogs and cats within the municipality.
- ▶ Council as part of the review of the Council Order implemented a cat curfew.
- ▶ Council has undergone an extensive education program as part of the introduction of the cat curfew.
- ▶ Collecting and reuniting stray domestic animals with their owners and achieving a relatively high reclaim rate particularly for dogs.
- ▶ Ensuring all seized and impounded animals are registered prior to release. This data is recorded daily with the council pound contractor and reported on as required in the Government reporting system. All targets have been met.
- ▶ Conducting regular reviews of the pound operation and performance, and meeting with pound operators to address any issues. Council continues to work closely with the pound operators, which includes regular meetings.

- ▶ Completing an annual audit of registered domestic animal businesses as per the yearly schedule.
- ▶ Completing an annual audit of all registered dangerous and menacing dogs as per the yearly schedule.
- ▶ Investigating and responding to all animal complaints, including those related to barking dogs and dog attacks, within the internal key performance indicator timeframe, and provided results for government reporting. Appropriate enforcement action is taken including prosecution via the Magistrates Court.
- ▶ Evaluate outcomes in relation to complaints and update processes as required with any identified gaps and or improvements to communicating and educating the community as well as the authorised officers.
- ▶ Officers attend appropriate industry related training, in particular matters relating to legislative amendments.
- ▶ Conducting regular park patrols to let owners know about their responsibilities and the associated regulations to promote compliance with the Act and minimise the risk of dogs attacking other dogs, people or animals. Parks are prioritised for patrols based on any identified issues, risks, complaints and usage levels.

## Delegated committees

The following delegated committee was in operation during 2023/2024.

### Planning Decisions Committee

By resolution of Council, the Planning Decisions Committee was constituted under the *Local Government Act 2020* in September 2020.

All Councillors are members of the Planning Decisions Committee, with three councillors making up each meeting on a rotational basis. This committee has the authority to make decisions on applications for planning permits that are referred to it by Council officers.

The Planning Decisions Committee met six times during 2023/2024 and made determinations on 13 separate planning matters.



## **Governance and management checklist**



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

<b>Governance and Management Items</b>	<b>Assessment</b>
1 <b>Community engagement policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act  Date of adoption: 18 September 2020
2 <b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Date of adoption: 1 July 2021
3 <b>Financial plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act  Date of adoption: 19 June 2023
4 <b>Asset plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act  Date of adoption: 23 June 2023
5 <b>Revenue and Rating plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act  Date of adoption: 19 June 2023
6 <b>Annual budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act  Date of adoption: 19 June 2023
7 <b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy  Date of commencement of current policy: 31 August 2021
8 <b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy  Date of commencement of current policy: 18 May 2022

<b>Governance and Management Items</b>	<b>Assessment</b>
<p>9 <b>Municipal emergency management planning</b> (Council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC))</p>	<p>MEMPC meetings attended by one or more representatives of Council (other than the chairperson) during the financial year</p> <p>Date of MEMPC meetings attended 3 April 2024</p>
<p>10 <b>Procurement policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)</p>	<p>Adopted in accordance with section 108 of the Act</p> <p>Date of adoption: 7 December 2021</p>
<p>11 <b>Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)</p>	<p>Date of adoption: 25 January 2021</p>
<p>12 <b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p>Date of adoption: 3 April 2023</p>
<p>13 <b>Complaint policy</b> (Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)</p>	<p>Developed in accordance with section 107 of the Act</p> <p>Date of commencement of policy: January 2022</p>
<p>14 <b>Workforce plan</b> (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)</p>	<p>Established in accordance with section 46 of the Act</p> <p>Date of commencement of current plan: December 2021</p>
<p>15 <b>Payment of rates and hardship policy</b> (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)</p>	<p>Policy</p> <p>Date of commencement of current policy: 23 June 2022</p>

<b>Governance and Management Items</b>	<b>Assessment</b>
<p><b>16 Risk management framework</b> (Framework outlining Council's approach to managing risks to the Council's operations)</p>	<p>Framework Date of adoption of current framework: 30 June 2021</p>
<p><b>17 Audit and risk committee</b> (Advisory committee of Council under section 53 and section 54 of the Act whose role is to monitor the compliance of Council policies and procedures, monitor Council's financial reporting, monitor and provide oversight on internal and external audit functions)</p>	<p>Engaged Date of engagement of current provider: 1 September 2020 in accordance with Section 53 of the Act.</p>
<p><b>18 Internal audit</b> (Independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving Council's governance risk and management controls)</p>	<p>Established Date of establishment: 21 January 2020</p>
<p><b>19 Performance reporting framework</b> (A set of indicators measuring financial and non-financial performance indicators referred to in section 98 of the Act)</p>	<p>Framework Date of framework 10 October 2023</p>
<p><b>20 Council Plan reporting</b> (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>Council Plan progress is reported in the Annual Report including the performance results for the Strategic Indicators. The Annual Report was presented to Council on 10 October 2023. Council also endorses an Annual Plan, linked to initiatives in the Council Plan. Progress is reported to Council via the Annual Plan Quarterly Progress Report.</p>
<p><b>21 Quarterly budget reports</b> (Quarterly reports presented to Council under section 97 of the Act comparing actual and budgeted results and an explanation of any material variations)</p>	<p>Reports presented to Council in accordance with section 97(1) of the Act  Dates presented: 12 September 2023, 14 November 2023, 13 February 2024, 14 May 2024</p>

<b>Governance and Management Items</b>	<b>Assessment</b>
<p><b>22 Risk reports</b>  <i>(Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</i></p>	<p><i>Reports:</i>  <i>Date of reports: 7 December 2023, 20 June 2024</i></p>
<p><b>23 Performance reports</b>  <i>(Six-monthly reports of indicators measuring results against financial and non-financial performance including the performance indicators referred to in section 98 of the Act 2020.</i></p>	<p><i>Council reports on the LGPRF and Council Plan performance indicators annually in the Annual Report in accordance with section 98 of the Local Government Act 2020.</i></p>
<p><b>24 Annual Report</b>  <i>(Annual Report under sections 98, 99 and 100 of the Act 2020 to the community containing a report of operations and audited financial and performance statements)</i></p>	<p><i>Presented at a meeting of the Council in accordance with section 100 of the Act</i></p> <p><i>Date of presentation: 10 October 2023</i></p>
<p><b>25 Councillor Code of Conduct</b>  <i>(Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)</i></p>	<p><i>Reviewed and adopted in accordance with section 139 of the Act</i></p> <p><i>Date reviewed: 8 March 2022</i></p>
<p><b>26 Delegations</b>  <i>(documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)</i></p>	<p><i>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</i></p> <p><i>Date of review: t Instrument of Delegation from Council to the Chief Executive Officer dated 20 August 2020 reviewed 10 October 2023. Instrument of Delegation from Council to Council staff reviewed and endorsed and executed by Council on 10 October 2023</i></p>
<p><b>27 Meeting procedures</b>  <i>(Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)</i></p>	<p><i>Governance Rules adopted in accordance with section 60 of the Act</i></p> <p><i>Date Governance Rules adopted:23 October 2022</i></p>

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



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Sue Wilkinson

Chief Executive Officer

Dated: 30 September 2024

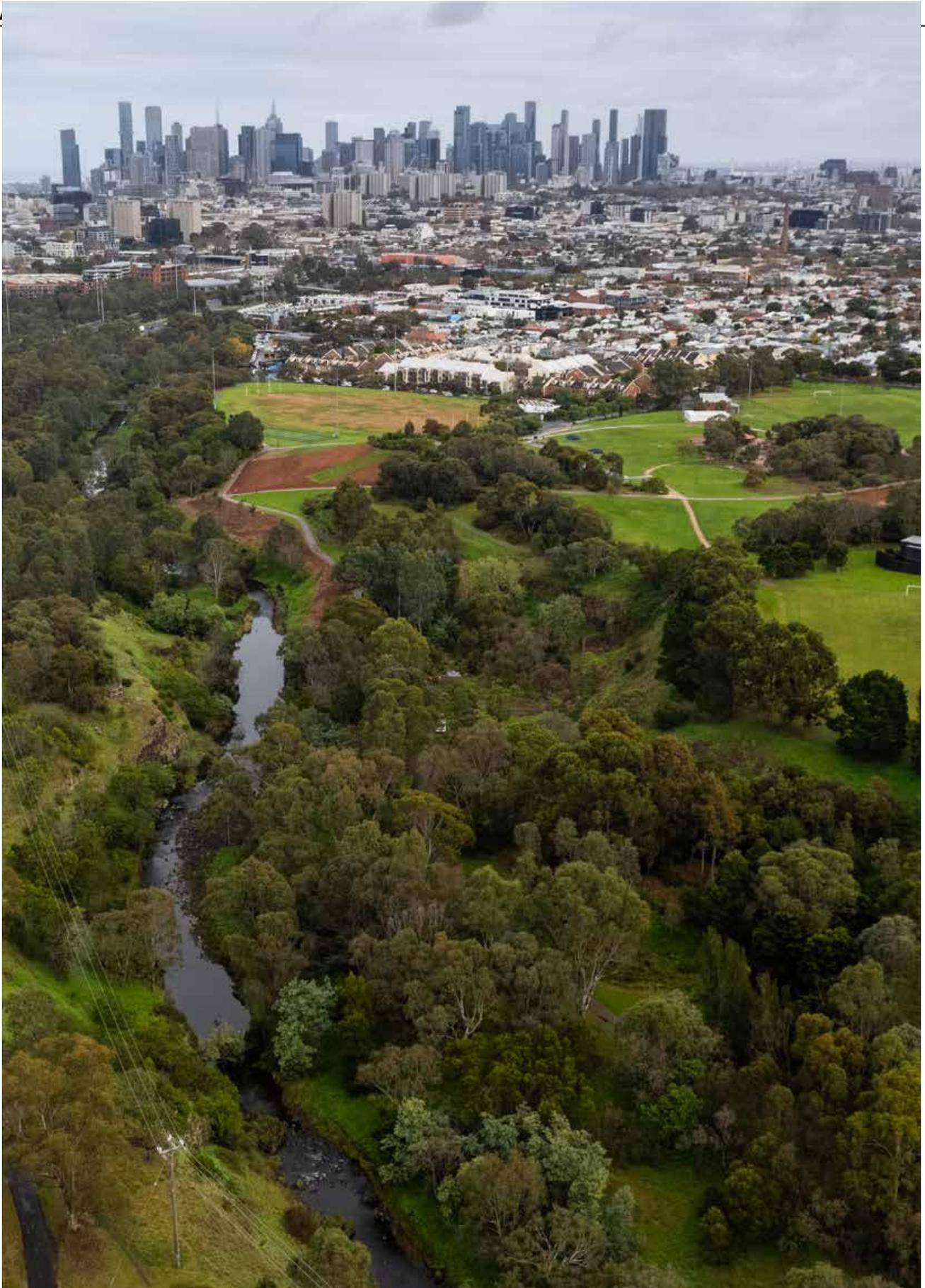


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Cr Edward Crossland

Mayor

Dated: 30 September 2024





# Annual financial report

For the year ended 30 June 2024

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## 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.



*Matt Jarvis CPA*  
**Principal Accounting Officer**  
30 September 2024  
*Richmond*

In our opinion, the accompanying financial statements present fairly the financial transactions of the Yarra City Council for the year ended 30 June 2024 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.



*Cr Edward Crossland*  
**Mayor**  
30 September 2024  
*Richmond*



*Cr Herschel Landes*  
**Councillor**  
30 September 2024  
*Richmond*



*Sue Wilkinson*  
**Chief Executive Officer**  
30 September 2024  
*Richmond*



## Independent Auditor’s Report

To the Councillors of Yarra City Council

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

Level 31 / 35 Collins Street, Melbourne Vic 3000  
 T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

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

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

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

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

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

MELBOURNE  
4 October 2024



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

## Comprehensive Income Statement For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	132,089	126,300
Statutory fees and fines	3.2	38,641	35,682
User fees	3.3	32,029	31,718
Grants - operating	3.4(a)	15,870	19,410
Grants - capital	3.4(b)	3,822	5,833
Contributions - monetary	3.5	7,298	6,528
Net gain on disposal of property, infrastructure, plant and equipment	3.6	692	756
Other income	3.7	6,300	4,238
<b>Total income / revenue</b>		<b>236,741</b>	<b>230,465</b>
<b>Expenses</b>			
Employee costs	4.1	100,774	99,037
Materials and services	4.2	79,676	76,357
Depreciation	4.3	26,328	24,231
Depreciation - right of use assets	4.4	1,236	1,192
Allowance for impairment losses	4.5	2,279	4,525
Borrowing costs	4.6	909	1,050
Finance costs - leases	4.7	195	74
Other expenses	4.8	652	723
<b>Total expenses</b>		<b>212,049</b>	<b>207,189</b>
<b>Surplus for the year</b>		<b>24,692</b>	<b>23,276</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	6.1	43,858	(125,864)
<b>Total other comprehensive income</b>		<b>43,858</b>	<b>(125,864)</b>
<b>Total comprehensive result</b>		<b>68,550</b>	<b>(102,588)</b>

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

## Balance Sheet As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1(a)	32,885	31,124
Trade and other receivables	5.1(c)	32,466	25,721
Other financial assets	5.1(b)	64,000	50,000
Inventories	5.2(a)	217	147
Other assets	5.2(b)	3,818	2,148
<b>Total current assets</b>		<b>133,386</b>	<b>109,139</b>
<b>Non-current assets</b>			
Investments in joint arrangements	6.2	5	5
Property, infrastructure, plant and equipment	6.1	1,970,172	1,926,440
Right-of-use assets	5.8(a)	2,371	279
<b>Total non-current assets</b>		<b>1,972,548</b>	<b>1,926,724</b>
<b>Total assets</b>		<b>2,105,934</b>	<b>2,035,862</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3(a)	11,306	5,699
Trust funds and deposits	5.3(b)	15,354	15,797
Unearned income/revenue	5.3(c)	13,276	13,413
Provisions	5.5	16,834	17,759
Interest-bearing liabilities	5.4	4,532	4,399
Lease liabilities	5.8(b)	943	249
<b>Total current liabilities</b>		<b>62,245</b>	<b>57,315</b>
<b>Non-current liabilities</b>			
Trade and other payables	5.3(a)	1,112	1,489
Trust funds and deposits	5.3(b)	399	386
Provisions	5.5	1,222	1,227
Interest-bearing liabilities	5.4	25,968	30,501
Lease liabilities	5.8(b)	1,544	50
<b>Total non-current liabilities</b>		<b>30,245</b>	<b>33,654</b>
<b>Total liabilities</b>		<b>92,490</b>	<b>90,969</b>
<b>Net assets</b>		<b>2,013,444</b>	<b>1,944,893</b>
<b>Equity</b>			
Accumulated surplus		691,066	674,426
Reserves	9.1	1,322,378	1,270,468
<b>Total Equity</b>		<b>2,013,444</b>	<b>1,944,894</b>

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

### Statement of Changes in Equity For the Year Ended 30 June 2024

2024	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		1,944,894	674,426	1,244,893	25,575
Surplus for the year		24,692	24,692	-	-
Net asset revaluation gain/(loss)	6.1	43,858	-	43,858	-
Transfers to other reserves	9.1	-	(9,776)	-	9,776
Transfers from other reserves	9.1	-	1,724	-	(1,724)
		2,013,444	691,066	1,288,751	33,627
<b>Balance at end of the financial year</b>		<b>2,013,444</b>	<b>691,066</b>	<b>1,288,751</b>	<b>33,627</b>

2023		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,047,481	654,053	1,370,757	22,671
Surplus for the year		23,276	23,276	-	-
Net asset revaluation gain/(loss)	6.2	(125,864)	-	(125,864)	-
Transfers to other reserves	9.1	-	(4,211)	-	4,211
Transfers from other reserves	9.1	-	1,307	-	(1,307)
		1,944,894	674,426	1,244,893	25,575
<b>Balance at end of the financial year</b>		<b>1,944,894</b>	<b>674,426</b>	<b>1,244,893</b>	<b>25,575</b>

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

## Statement of Cash Flows For the Year Ended 30 June 2024

	2024	2023
	Inflows/ (Outflows)	Inflows/ (Outflows)
Note	\$'000	\$'000
<b>Cash flows from operating activities</b>		
Rates and charges	129,109	123,227
Statutory fees and fines	37,893	36,719
User fees	28,970	30,524
Grants - operating	15,733	21,828
Grants - capital	3,822	5,833
Contributions - monetary	7,298	6,529
Interest received	4,556	2,785
Trust funds and deposits taken	24,893	25,773
Other receipts	1,425	2,414
Net GST refund	360	125
Employee costs	(101,704)	(100,020)
Materials and services	(79,105)	(88,208)
Trust funds and deposits repaid	(25,338)	(25,336)
<b>Net cash provided by operating activities</b>	<b>47,914</b>	<b>42,193</b>
<b>Cash flows from investing activities</b>		
Payments for property, infrastructure, plant and equipment	6.1 (26,637)	(35,291)
Proceeds from sale of property, infrastructure, plant and equipment	3.6 1,127	1,111
Payments for investments	5.1(b) (19,000)	(125,000)
Proceeds from sale of investments	5.1(b) 5,000	100,000
<b>Net cash used in investing activities</b>	<b>(39,510)</b>	<b>(59,180)</b>
<b>Cash flows from financing activities</b>		
Finance costs	4.6 (909)	(1,050)
Repayment of borrowings	(4,399)	(4,271)
Interest paid - lease liability	4.7 (195)	(74)
Repayment of lease liabilities	(1,140)	(1,295)
<b>Net cash used in financing activities</b>	<b>(6,643)</b>	<b>(6,690)</b>
Net increase (decrease) in cash and cash equivalents	1,761	(23,677)
Cash and cash equivalents at the beginning of the financial year	31,124	54,801
<b>Cash and cash equivalents at the end of the financial year</b>	<b>32,885</b>	<b>31,124</b>
Financing arrangements	5.6	

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

**Statement of Capital Works  
For the Year Ended 30 June 2024**

	2024 \$'000	2023 \$'000
<b>Property</b>		
Buildings	4,566	10,207
<b>Total property</b>	<u>4,566</u>	<u>10,207</u>
<b>Plant and equipment</b>		
Plant, machinery and equipment	192	1,103
Fixtures, fittings and furniture	177	196
Computers and telecommunications	207	2,767
Library books	597	638
<b>Total plant and equipment</b>	<u>1,173</u>	<u>4,705</u>
<b>Infrastructure</b>		
Roads	6,702	6,750
Bridges	-	83
Footpaths and cycleways	1,434	3,152
Drainage	2,349	2,900
Waste management	1,673	100
Parks, open space and streetscapes	7,174	4,444
Other infrastructure	1,732	2,951
<b>Total infrastructure</b>	<u>21,064</u>	<u>20,380</u>
<b>Total capital works expenditure</b>	<u>26,803</u>	<u>35,291</u>
<b>Represented by:</b>		
New asset expenditure	7,716	3,246
Asset renewal expenditure	18,272	27,892
Asset upgrade expenditure	815	4,154
<b>Total capital works expenditure</b>	<u>26,803</u>	<u>35,291</u>

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

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 1 OVERVIEW

#### Introduction

The City of Yarra was established by an Order of the Governor in Council on 22 June 1994 and is a body corporate. The Council's main office is located at 333 Bridge Road Richmond.

#### Statement of compliance

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

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

#### Accounting policy information

##### 1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3.4(c))
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements

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

#### Goods and Services Tax (GST)

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

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 2 ANALYSIS OF OUR RESULTS

#### 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$0.5 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.

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

#### 2.1.1 Income / Revenue and expenditure

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	132,118	132,089	(29)	(0%)	
Statutory fees and fines	35,592	38,641	3,049	9%	1
User fees	35,136	32,029	(3,107)	(9%)	2
Grants - operating	18,739	15,870	(2,869)	(15%)	3
Grants - capital	7,263	3,822	(3,441)	(47%)	4
Contributions - monetary	6,351	7,298	947	15%	5
Net gain on disposal of property, infrastructure, plant and equipment	134	692	558	416%	6
Other income	2,996	6,300	3,304	110%	7
<b>Total income / revenue</b>	<b>238,329</b>	<b>236,741</b>	<b>(1,586)</b>	<b>(1%)</b>	
<b>Expenses</b>					
Employee costs	101,505	100,774	731	1%	8
Materials and services	88,963	79,676	9,287	10%	9
Depreciation	25,697	26,328	(631)	(2%)	10
Depreciation - right of use assets	234	1,236	(1,002)	(428%)	11
Allowance for impairment losses	5,095	2,279	2,816	55%	12
Borrowing costs	894	909	(15)	(2%)	
Finance costs - leases	8	195	(187)	(2332%)	13
Other expenses	753	652	101	13%	14
<b>Total expenses</b>	<b>223,149</b>	<b>212,049</b>	<b>11,100</b>	<b>5%</b>	
<b>Surplus for the year</b>	<b>15,180</b>	<b>24,692</b>	<b>9,514</b>	<b>63%</b>	

#### (i) Explanation of material variations

1	Statutory fees and fines	Statutory fees and fines are favourable primarily due to an increase in the number of infringement notices, parking meter fees collected and parking permits issued.
2	User fees	User fees are unfavourable primarily due to lower than budgeted user fees in Family & Childrens services, Town Planning, Compliance and Leisure partially offset by better than budgeted results in Libraries, Arts and Events.
3	Grants - operating	Operating Grants are unfavourable primarily due to the budgeted early payment of the 2024/25 Victorian Local Government Grants Commission grant which did not occur in 2023/24 and recognised in 2024/25, partially offset by additional School Supervisor grants.
4	Grants - capital	Capital Grants are unfavourable due to timing variances between grant receipts and project delivery timelines mainly driven by grant received for the Brunswick Street Oval Precinct redevelopment project
5	Contributions - monetary	Contributions - Monetary are favourable due to increased Development Contribution levy income.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 2.1.1 (i) Explanation of material variations (contd.)

6	Net gain on disposal of property, infrastructure, plant and equipment	Disposal of assets favourable to budget primarily due to a reduction of Council vehicles, as a result of a review of Council's Fleet Policy.
7	Other income	Other income favourable variance is primarily due to higher than budgeted interest rates on Council's term deposits.
8	Employee costs	Employee costs are favourable to the budget due to savings from annual and long service leave provisions and vacancies of salaried staff. These savings are partly offset by the costs of agency and casual staff hired to backfill vacancies.
9	Materials and services	Materials and Services are favourable mainly due to savings in legal fees, consultant costs, and delays in IT budget utilisation. Additionally, reductions in City Works expenses, such as waste contract payments, tipping fees due to reduced tonnage, and fleet management costs due to reduced number of vehicles, along with organisational efforts and continuous focus implementing operational efficiencies.
10	Depreciation	Variance due to increase in depreciation driven by building revaluation adjustments and information system project capitalised this year.
11	Depreciation - right of use assets	Depreciation - right of use assets is unfavourable due to renewed parking technology leases.
12	Allowance for impairment losses	Allowance for impairment losses is favourable to the budget, primarily due to higher collection rates for 2023/24 parking infringements issued compared to previous years and reversal of covid waiver provision on rates debtors.
13	Finance costs - leases	Finance cost - leases is unfavourable due to renewed parking technology leases.
14	Other expenses	Other expenses are favourable due to decreased audit fees.

### 2.1.2 Capital works

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Buildings	8,347	4,566	(3,781)	(45%)	1
<b>Total property</b>	<b>8,347</b>	<b>4,566</b>	<b>(3,781)</b>	<b>(45%)</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	912	192	(720)	(79%)	2
Fixtures, fittings and furniture	211	177	(34)	(16%)	3
Computers and telecommunications	723	207	(516)	(71%)	4
Library books	630	597	(33)	(5%)	
<b>Total plant and equipment</b>	<b>2,476</b>	<b>1,173</b>	<b>(1,303)</b>	<b>(53%)</b>	
<b>Infrastructure</b>					
Roads	7,102	6,702	(400)	(6%)	
Footpaths and cycleways	1,538	1,434	(104)	(7%)	
Drainage	2,510	2,349	(161)	(6%)	
Waste management	1,880	1,673	(207)	(11%)	5
Parks, open space and streetscapes	7,646	7,174	(472)	(6%)	
Other infrastructure	2,509	1,732	(777)	(31%)	6
<b>Total infrastructure</b>	<b>23,185</b>	<b>21,064</b>	<b>(2,121)</b>	<b>(9%)</b>	
<b>Total capital works expenditure</b>	<b>34,008</b>	<b>26,803</b>	<b>(7,204)</b>	<b>(21%)</b>	
<b>Represented by:</b>					
New asset expenditure	12,424	7,716	(4,708)	(38%)	
Asset renewal expenditure	20,043	18,272	(1,771)	(9%)	
Asset upgrade expenditure	1,541	815	(727)	(47%)	
<b>Total capital works expenditure</b>	<b>34,008</b>	<b>26,803</b>	<b>(7,205)</b>	<b>(21%)</b>	

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**Note 2.1.2 (i) Explanation of material variations**

1	Buildings	Variation is primarily driven by Phase 1 of Brunswick Street Oval Precinct redevelopment project deferred to 2024/25.
2	Plant, machinery and equipment	Variation driven by savings due to a reduction purchase of Council vehicles, as a result of a review of Council Fleet Policy.
3	Fixtures, fittings and furniture	Variation is primarily driven by less than budgeted mechanical equipment replacement.
4	Computers and telecommunications	Variation was due to the implementation of improved utilisation of existing IT resources.
5	Waste management	Variation as a result of savings from the delivery of FOGO bins and street bin renewal projects.
6	Other infrastructure	Variance was driven by carrying over the Federal Spot Safety Program budget to the 2024/25 and recognising the New Deal for School project costs as operational expenses in line with Australian accounting standards.

**2.2 Analysis of Council results by program**

Council delivers its functions and activities through the following programs.

**2.2.1 Chief Executive Office**

The Chief Executive Officer's division is responsible for the oversight of the organisation to ensure provision of high quality Council services as well as delivery of the capital works program.

**Corporate Services and Transformation**

The Corporate Services and Transformation division provides efficient, effective and proactive support services across council to enable the delivery of policy commitments, council vision and mission. The provision of these services includes financial services, procurement, people and culture, digital information and technology, strategy and program delivery and program integration and development.

**City Sustainability and Strategy**

The City Sustainability division is responsible for providing strategic input into the overall management of the city. It includes, City Strategy (Economic Development, Strategic Planning, Urban Design, Open Space and heritage), Statutory Planning, Sustainability, Strategic Transport, Building Services and Parking and Compliance.

**Community Strengthening**

The Community Strengthening division provides high quality community focused programs, service delivery and communication to residents. Community Wellbeing is comprised of community care, connected communities, family services, health communities and social planning and investment.

**Infrastructure and Environment**

The Infrastructure division is responsible for asset management, maintenance and provision of a range of assets that contribute to liveability, including buildings, civil infrastructure such as drains, roads and footpaths, sporting facilities, gardens and trees. It also supports the local amenity through services such as waste collection, recycling service, and street cleansing. The division ensures safety and amenity related to development within Yarra, and seeks to manage traffic and the impact of works from external authorities. The division also support health and wellbeing through the management of Councils Recreation and Leisure services as well as Council's property portfolio including leases, licenses and management agreements.

**Governance, Communications and Customer Service**

The Governance, Communications and Customer Service division is responsible for providing support to the mayor and Councillors. The division also oversees Council meetings, legal, public registers, delegations and freedom of information requests, and has oversight of Council's integrity processes including public interest disclosures and enquiries. It is also responsible for delivering strategic communications and advocacy, media relations, publications, digital communications and marketing, community consultation and engagement and civic events.

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

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

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2024</b>					
Chief Executive Office	452	2,837	(2,385)	-	6,859
Corporate Services and Transformation	137,696	50,290	87,406	132	138,788
City Sustainability and Strategy	54,181	40,392	13,788	2,101	3,392
Community Strengthening	19,153	41,987	(22,834)	14,382	1,284
Infrastructure and Environment	25,191	66,816	(41,625)	3,078	1,955,611
Governance, Communications and Customer Service	68	9,727	(9,659)	-	-
	<b>236,741</b>	<b>212,049</b>	<b>24,692</b>	<b>19,693</b>	<b>2,105,934</b>

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2023</b>					
Chief Executive Office	-	716	(716)	-	6,999
Corporate Services and Transformation	133,956	46,458	87,497	3,982	120,633
City Sustainability and Strategy	51,979	39,877	12,103	3,460	1,568
Community Strengthening	17,647	42,384	(24,737)	12,966	2,011
Infrastructure and Environment	26,850	68,660	(41,809)	4,834	1,904,651
Governance, Communications and Customer Service	33	9,095	(9,062)	-	-
	<b>230,466</b>	<b>207,190</b>	<b>23,276</b>	<b>25,243</b>	<b>2,035,862</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES

#### 3.1 Rates and charges

	2024	2023
	\$'000	\$'000

The council uses Net Annual Value as the basis of the valuation of all properties within the municipal district. The NAV of a property is its imputed rental value.

The valuation base used to calculate general rates for 2023/24 was \$3,458 million (2022/23 \$ 3,465 million).

General rates	79,690	92,080
Waste*	18,835	-
Commercial	24,866	24,533
Industrial	6,937	7,024
Special rates and charges	141	141
Supplementary rates and rate adjustments	555	1,336
Garbage bin charges	53	49
Interest on rates and charges	1,012	1,138
<b>Total rates and charges</b>	<b>132,089</b>	<b>126,300</b>

\* For 2023/24, Council made the decision to separate waste and recycling costs from general rates. The general rates is reduced by the same amount to ensure that the total revenue is within the rate cap.

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

Annual rates and charges are recognised as income 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

Infringements and costs	17,976	16,550
Court recoveries	4,226	3,642
Fees - parking meters/ticket machines	14,012	13,186
Permits	2,427	2,304
<b>Total statutory fees and fines</b>	<b>38,641</b>	<b>35,682</b>

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

#### 3.3 User fees

Leisure centres and golf course fees	10,284	10,918
Child care/children's program fees	3,037	2,995
Town planning fees	3,183	3,426
Registration fees	1,860	1,855
Aged services fees	192	288
Road occupation permit fees	4,935	4,383
Footpath advertising & display	1,228	1,585
Building services fees	351	283
Valuation fees/supplementary charges	121	177
Kerb market fees	240	200
Land information certificates	184	143
Local laws fines	513	349
Rent	1,980	1,362
Permits - bins and skips	186	193
After school program	71	253
Report and consent fees	164	159
Road and drainage inspection fees	825	814
Hall hire	774	693
Asset protection permits	381	197
Occupation area permit fees	270	428
Other fees and charges	1,250	1,016
<b>Total user fees</b>	<b>32,029</b>	<b>31,718</b>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

	2024	2023
	\$'000	\$'000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	9,064	13,079
State funded grants	10,628	12,163
<b>Total grants received</b>	<u>19,692</u>	<u>25,243</u>
<b>(a) Operating Grants</b>		
<b>    Recurrent - Commonwealth Government</b>		
Financial Assistance Grants	130	3,503
Children services	5,230	4,126
Primary care partnerships	1,492	1,464
General home care	1,287	1,233
<b>    Recurrent - State Government</b>		
Family and children services	3,713	3,151
Maternal and child health	931	784
Aged care services	682	807
Library	685	671
School crossing supervisors	434	414
Tobacco Act Reform	38	36
<b>    Total recurrent operating grants</b>	<u>14,622</u>	<u>16,188</u>
<b>    Non-recurrent - Commonwealth Government</b>		
Innovative Solutions	12	-
<b>    Non-recurrent - State Government</b>		
COVID-19 response	-	551
Regulatory reform	-	1,592
Family and children services	196	138
Other	1,041	940
<b>    Total non-recurrent operating grants</b>	<u>1,249</u>	<u>3,221</u>
<b>Total operating grants</b>	<u>15,870</u>	<u>19,410</u>
<b>(b) Capital Grants</b>		
<b>    Recurrent - Commonwealth Government</b>		
Roads to recovery	259	259
<b>    Total recurrent capital grants</b>	<u>259</u>	<u>259</u>
<b>    Non-recurrent - Commonwealth Government</b>		
Roads - Black Spot funding	278	405
Roads LRCL program	233	1,828
Public Artwork	115	130
Community Safety	29	132
<b>    Non-recurrent - State Government</b>		
Buildings	1,752	1,790
Roads	325	325
Open space	596	676
Drainage	-	211
Other	236	78
<b>    Total non-recurrent capital grants</b>	<u>3,563</u>	<u>5,574</u>
<b>Total capital grants</b>	<u>3,822</u>	<u>5,833</u>

## Notes to the Financial Report For the Year Ended 30 June 2024

### (c) Recognition of grant income

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

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

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

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

	2024	2023
	<b>\$'000</b>	<b>\$'000</b>
<b>Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i></b>		
General purpose	14,622	16,188
Specific purpose grants to acquire non-financial assets	259	259
<b>Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i></b>		
Specific purpose grants	4,811	8,795
	<b>19,692</b>	<b>25,243</b>

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

#### *Operating*

Balance at start of year	3,070	3,662
Received during the financial year and remained unspent at balance date	1,563	1,512
Received in prior years and spent during the financial year	(594)	(2,104)
Balance at year end	<b>4,039</b>	<b>3,070</b>

#### *Capital*

Balance at start of year	25,024	21,741
Received during the financial year and remained unspent at balance date	150	5,633
Received in prior years and spent during the financial year	(1,370)	(2,350)
Balance at year end	<b>23,804</b>	<b>25,024</b>

Unspent grants are determined and disclosed on a cash basis.

\*The major portion of unspent capital grants at the start of the year relates to state government funding received for the Fitzroy Depot relocation.

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

	2024	2023
<b>3.5 Contributions - Monetary</b>	<b>\$'000</b>	<b>\$'000</b>
Monetary	7,298	6,528
<b>Total contributions</b>	<b>7,298</b>	<b>6,528</b>
<b>Monetary</b>		
Public Open Space contributions	4,776	4,211
Developer contributions plan levy	1,910	1,558
Road maintenance/works (other)	26	222
Open space and planning	273	161
Park rental	65	53
Other	249	324
<b>Total monetary contributions</b>	<b>7,298</b>	<b>6,528</b>

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

**3.6 Net gain on disposal of property, infrastructure, plant and equipment**

Proceeds from sale of assets	1,077	267
Written down value of assets sold/disposed	(427)	(334)
<b>Profit/(loss) on sale/disposal of property, plant and equipment</b>	<b>650</b>	<b>(68)</b>

**Discontinued Roads**

Proceeds from sale of assets	50	844
Written down value of assets sold/disposed	(8)	(20)
<b>Profit on sale/disposal of discontinued roads</b>	<b>42</b>	<b>824</b>

Proceeds of sale	1,127	1,111
Written down value of assets disposed	(435)	(354)
<b>Total net gain on disposal of property, infrastructure, plant and equipment</b>	<b>692</b>	<b>756</b>

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

**3.7 Other income**

Interest	4,556	2,785
Other	1,744	1,453
<b>Other income</b>	<b>6,300</b>	<b>4,238</b>

Interest is recognised as it is earned.

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

The increase from prior year is primarily due to interest on term deposits.

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

<b>Note 4 THE COST OF DELIVERING SERVICES</b>	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>4.1 (a) Employee costs</b>		
Wages and salaries	72,549	72,050
Work Cover*	1,619	994
Casual staff	8,131	8,427
Superannuation	9,118	8,628
Fringe benefits tax	171	244
Agency staff (external)	3,281	3,499
Other	5,908	5,195
<b>Total employee costs</b>	<b>100,774</b>	<b>99,037</b>

\*Workcover increases are reflective of significant increases in premiums across the state of Victoria.

**(b) Superannuation**

Council made contributions to the following funds:

**Defined benefit fund**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	300	308
	<b>300</b>	<b>308</b>
Employer contributions payable at reporting date.	-	-

**Accumulation funds**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,928	3,702
Employer contributions - other funds	4,890	4,617
	<b>8,818</b>	<b>8,320</b>
Employer contributions payable at reporting date.	-	-

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

**4.2 Materials and services**

Materials and services	21,503	21,338
Aged services contract payments	1,339	1,481
Waste services contract payments	4,578	4,299
Recycling contract payments	3,827	3,777
Tipping fees	3,383	3,089
Open space contract payments	3,444	3,547
Bushland tree maintenance contract payments	1,949	1,843
Street cleaning services contract payments	3,128	3,514
Other contract payments	7,984	7,485
Building maintenance	4,769	4,191
General maintenance	5,063	5,360
Utilities	4,365	3,766
Information technology	7,050	5,978
Insurance	2,367	2,080
Consultants	4,927	4,608
<b>Total materials and services</b>	<b>79,676</b>	<b>76,357</b>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**4.3 Depreciation**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Property	3,868	3,216
Plant and equipment	6,976	6,216
Infrastructure	15,484	14,800
<b>Total depreciation</b>	<b>26,328</b>	<b>24,231</b>

Refer to note 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

**4.4 Depreciation - Right of use assets**

Equipment	1,236	1,192
<b>Total Depreciation - Right of use assets</b>	<b>1,236</b>	<b>1,192</b>

**4.5 Allowance for impairment losses**

Parking infringement debtors	2,318	4,128
Other debtors	(39)	397
<b>Total allowance for impairment losses</b>	<b>2,279</b>	<b>4,525</b>

**Movement in allowance for impairment losses in respect of debtors**

Balance at the beginning of the year	38,658	34,507
New allowances recognised during the year	2,276	4,440
Amounts already allowed for and written off as uncollectible	(276)	(289)
<b>Balance at end of year</b>	<b>40,658</b>	<b>38,658</b>

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

**4.6 Borrowing costs**

Interest - Borrowings	909	1,050
<b>Total borrowing costs</b>	<b>909</b>	<b>1,050</b>

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

**4.7 Finance Costs - Leases**

Interest - Lease Liabilities	195	74
<b>Total finance costs</b>	<b>195</b>	<b>74</b>

**4.8 Other expenses**

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	68	61
Auditors' remuneration - Internal Audit	119	210
Councillors' allowances	465	424
Other	-	29
<b>Total other expenses</b>	<b>652</b>	<b>723</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

<b>Note 5 INVESTING IN AND FINANCING OUR OPERATIONS</b>	<b>2024</b>	<b>2023</b>
<b>5.1 Financial assets</b>	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Cash and cash equivalents</b>		
Cash at bank	14,786	11,060
Cash on hand	7	10
Term deposits	18,092	20,053
<b>Total cash and cash equivalents</b>	<b><u>32,885</u></b>	<b><u>31,124</u></b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Term deposits - current	64,000	50,000
<b>Total other financial assets</b>	<b><u>64,000</u></b>	<b><u>50,000</u></b>
<b>Total cash and cash equivalents and other financial assets</b>	<b><u>96,885</u></b>	<b><u>81,124</u></b>

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months 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.

### Notes to the Financial Report For the Year Ended 30 June 2024

	2024	2023
(c) Trade and other receivables	\$'000	\$'000
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	21,040	18,060
Allowance for expected credit loss - rates	(132)	(813)
Infringement debtors	46,279	41,460
Allowance for expected credit loss - Parking infringements	(38,632)	(36,314)
Allowance for expected credit loss - Non-parking infringements	(1,627)	(1,326)
Net GST receivable	1,290	1,650
<i>Non statutory receivables</i>		
Other debtors	4,515	3,210
Allowance for expected credit loss - other debtors	(267)	(205)
<b>Total trade and other receivables</b>	<b>32,466</b>	<b>25,721</b>

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

#### (d) Ageing of Receivables

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

Current (not yet due)	1,620	681
Past due by up to 30 days	15	148
Past due between 31 and 180 days	1,177	1,121
Past due between 181 and 365 days	406	292
Past due by more than 1 year	1,297	968
<b>Total trade and other receivables</b>	<b>4,515</b>	<b>3,210</b>

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

At balance date, other debtors representing financial assets with a nominal value of \$40.7m (2023: \$38.7m) were impaired. 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)	214	402
Past due by up to 30 days	161	255
Past due between 31 and 180 days	681	719
Past due between 181 and 365 days	2,136	3,145
Past due by more than 1 year	37,466	34,137
<b>Total trade &amp; other receivables</b>	<b>40,658</b>	<b>38,658</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

<b>5.2 Non-financial assets</b>	<b>2024</b>	<b>2023</b>
<b>(a) Inventories</b>	<b>\$'000</b>	<b>\$'000</b>
Inventories held for distribution	217	147
<b>Total inventories</b>	<b>217</b>	<b>147</b>

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>(b) Other assets</b>		
Prepayments	2,393	1,647
Other	1,425	501
<b>Total other assets</b>	<b>3,818</b>	<b>2,148</b>

<b>5.3 Payables, trust funds and deposits and contract and other liabilities</b>	<b>2024</b>	<b>2023</b>
<b>(a) Trade and other payables</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Trade and other payables	6,310	464
Accrued expenses	4,996	5,235
<b>Total current trade and other payables</b>	<b>11,306</b>	<b>5,699</b>
<b>Non-current</b>		
Accrued expenses	1,112	1,489
<b>Total trade and other payables</b>	<b>12,418</b>	<b>7,188</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**(b) Trust funds and deposits****Current**

Drainage works deposits	30	30
Leased properties	31	31
Refundable deposits	6,191	6,687
Fire services levy	8,927	8,898
Other refundable deposits	175	151
<b>Total current trust funds and deposits</b>	<b>15,354</b>	<b>15,797</b>

**Non-current**

Refundable deposits	399	386
<b>Total trust funds and deposits</b>	<b>15,753</b>	<b>16,183</b>

**(c) Unearned income/revenue**

Income in advance	1,170	1,056
Grants received in advance - operating	4,039	3,070
Grants received in advance - capital	8,067	9,287
<b>Total unearned income/revenue</b>	<b>13,276</b>	<b>13,413</b>

*Trust funds and deposits*

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

**Purpose and nature of items**

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

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

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

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of leisure services, facility hire, child care and infrastructure reinstatements. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

**5.4 Interest-bearing liabilities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Treasury Corporation of Victoria borrowings - secured	3,057	2,979
Bank loans - secured	1,475	1,420
<b>Total current interest-bearing liabilities</b>	<b>4,532</b>	<b>4,399</b>
<b>Non-current</b>		
Treasury Corporation of Victoria borrowings - secured	22,846	25,904
Bank loans - secured	3,122	4,597
<b>Total non-current interest-bearing liabilities</b>	<b>25,968</b>	<b>30,501</b>
<b>Total</b>	<b>30,500</b>	<b>34,900</b>

Borrowings are secured by way of mortgages over the general rates of Council.

## Notes to the Financial Report For the Year Ended 30 June 2024

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

Not later than one year	4,532	4,399
Later than one year and not later than five years	16,176	17,317
Later than five years	9,792	13,184
	<u>30,500</u>	<u>34,900</u>

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 based on contractual repayment terms at every balance date.

### 5.5 Provisions

	<b>Employee Provisions</b>	
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Balance at beginning of the financial year	18,987	19,970
Additional provisions	5,490	5,134
Amounts used	(6,534)	(6,127)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	113	10
Balance at the end of the financial year	<u>18,056</u>	<u>18,987</u>
<i>Provisions - current</i>	16,834	17,759
<i>Provisions - non-current</i>	1,222	1,227
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	5,069	5,684
TOIL	53	62
Long service leave	2,852	2,838
	<u>7,974</u>	<u>8,585</u>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	1,690	1,895
Long service leave	7,170	7,280
	<u>8,860</u>	<u>9,175</u>
<b>Total current employee provisions</b>	<u>16,834</u>	<u>17,759</u>
<b>Non-current</b>		
Long service leave	1,222	1,227
<b>Total non-current employee provisions</b>	<u>1,222</u>	<u>1,227</u>
Aggregate carrying amount of employee provisions:		
Current	16,834	17,759
Non-current	1,222	1,227
<b>Total aggregate carrying amount of employee provisions</b>	<u>18,056</u>	<u>18,987</u>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

*Annual leave*

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:  
 - nominal value if the Council expects to wholly settle the liability within 12 months  
 - present value if the Council does not expect to wholly settle within 12 months.

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

*Long service leave*

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:	<b>2024</b>	<b>2023</b>
- discount rate	4.35%	4.06%
- index rate	2%	1.75%

**5.6 Financing arrangements**

	<b>2024</b>	<b>2023</b>
The Council has the following funding arrangements in place as at 30 June 2024.	<b>\$'000</b>	<b>\$'000</b>
Bank overdraft	10,000	10,000
Credit card facilities	495	495
Treasury Corporation of Victoria facilities	25,904	28,883
Bank loan facilities	4,597	6,017
<b>Total facilities</b>	<b>40,996</b>	<b>45,395</b>
Used facilities	(30,549)	(35,009)
<b>Unused facilities</b>	<b>10,447</b>	<b>10,386</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### 5.7 Commitments

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

#### (a) Commitments for expenditure

2024	Not later than 1 year \$'000	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total \$'000
		\$'000	\$'000	\$'000	
<b>Operating</b>					
Street cleaning services	3,420	3,641	12,476	4,736	24,273
Garbage collection and recycling	14,509	10,903	9,862	15,545	50,819
Open space management	7,974	7,181	14,795	-	29,950
Information systems & technology	3,591	593	1,090	1,973	7,247
Cleaning contracts for Council buildings	1,317	-	-	-	1,317
Animal pound services	250	241	246	-	737
Drainage maintenance	273	-	-	-	273
<b>Total</b>	<b>31,334</b>	<b>22,559</b>	<b>38,469</b>	<b>22,254</b>	<b>114,616</b>
<b>Capital</b>					
Capital contribution	3,000	-	-	-	3,000
Buildings	905	-	-	-	905
<b>Total</b>	<b>3,905</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,905</b>

The increase from prior year is primarily due to newly signed contract for provision of Food Organic and Garden Organics collection services and renewed open space maintenance contract.

2023	Not later than 1 year \$'000	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	
<b>Operating</b>					
Street cleaning services	3,192	3,420	11,681	9,172	27,465
Garbage collection and recycling	9,191	234	82	-	9,507
Open space management	4,164	1,523	1,626	-	7,313
Information systems & technology	5,552	2,640	1,391	1,778	11,361
Cleaning contracts for Council buildings	1,909	-	-	-	1,909
Animal pound services	83	89	-	-	172
Drainage maintenance	207	221	236	-	665
<b>Total</b>	<b>24,298</b>	<b>8,127</b>	<b>15,016</b>	<b>10,950</b>	<b>58,392</b>
<b>Capital</b>					
Buildings	4,908	-	-	-	4,908
<b>Total</b>	<b>4,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,908</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### (b) Operating lease receivables

#### Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

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

	2024	2023
	\$'000	\$'000
Not later than one year	1,254	324
Later than one year and not later than five years	2,027	838
Later than five years	216	187
	3,497	1,349

### 5.8 Leases

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

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

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

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

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

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

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

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

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

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

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

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**5.8 (a) Right-of-Use Assets**

	Plant and equipment	
	2024	2023
	\$'000	\$'000
Balance at 1 July 2023	279	1,337
Additions	3,328	135
Depreciation charge	(1,236)	(1,192)
Balance at 30 June 2024	<b>2,371</b>	<b>279</b>

**5.8 (b) Lease Liabilities**

	2024	2023
	\$'000	\$'000
Maturity analysis - contractual undiscounted cash flows		
Less than one year	980	256
One to five years	1,613	52
Total undiscounted lease liabilities as at 30 June:	<b>2,592</b>	<b>308</b>
Lease liabilities included in the Balance Sheet at 30 June:		
Current	943	249
Non-current	1,544	50
Total lease liabilities	<b>2,487</b>	<b>299</b>

Notes to the Financial Report  
For the Year Ended 30 June 2024

6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2024 \$'000
Property	1,148,586	3,786	(61,322)	(3,868)	(211)	(28)	1,957	1,088,900
Plant and equipment	39,431	7,332	-	(6,976)	(191)	-	1,729	41,325
Infrastructure	730,879	10,736	105,180	(15,484)	(5)	-	604	831,908
Work in progress	7,544	5,528	-	-	-	(744)	(4,290)	8,039
	<b>1,926,440</b>	<b>27,381</b>	<b>43,858</b>	<b>(26,328)</b>	<b>(407)</b>	<b>(772)</b>	<b>-</b>	<b>1,970,172</b>

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off* \$'000	Transfers \$'000	Closing WIP \$'000
Property	3,822	2,234	(1)	(1,957)	4,099
Plant and equipment	2,810	2,253	(24)	(1,729)	3,310
Infrastructure	912	1,041	(719)	(604)	630
Total	<b>7,544</b>	<b>5,528</b>	<b>(744)</b>	<b>(4,290)</b>	<b>8,039</b>

\* Write-offs include budgeted expenditure required to complete capital works programs however, under the accounting standards and non-current asset policy, reclassified as operating expenditure.

Notes to the Financial Report  
For the Year Ended 30 June 2024

(a) Property

	Land - specialised	Land - non specialised	Land improvements	Land	Total Land & Land improvements	Heritage buildings	Buildings specialised	Buildings - specialised	Buildings - non specialised	Building improvements	Leasehold improvements	Total Buildings	Work in Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	752,654	159,467	12,995	925,116	135,441	199,908	685	336,034	3,822	1,264,972		1,264,972		
Accumulated depreciation at 1 July 2023	-	-	-	-	(41,368)	(70,578)	(598)	(112,564)	-	-	-	(112,564)	-	(112,564)
<b>752,654</b>	<b>159,467</b>	<b>12,995</b>	<b>925,116</b>	<b>94,053</b>	<b>94,053</b>	<b>87</b>	<b>223,470</b>	<b>3,822</b>	<b>1,152,408</b>					
<b>Movements in fair value</b>														
Additions	1,078	-	-	1,078	368	2,334	6	2,708	2,234	6,020		6,020		
Contributions	-	-	-	-	-	-	-	-	-	-		-		-
Revaluation	(33,623)	(7,072)	-	(40,695)	74,565	52,463	547	127,605	-	86,910		86,910		86,910
Disposal	-	-	-	-	-	(217)	-	(217)	-	-		(217)		(217)
Write-off	-	-	-	-	-	(28)	-	(28)	-	-		(28)		(28)
Transfers	61,092	(61,092)	549	549	198	(8,190)	9,400	1,408	(1,957)	-		1,408	(1,957)	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-	-		-		-
<b>28,547</b>	<b>(68,164)</b>	<b>549</b>	<b>(39,068)</b>	<b>75,131</b>	<b>(1,534)</b>	<b>(6,174)</b>	<b>9,553</b>	<b>131,475</b>	<b>277</b>	<b>92,684</b>		<b>(3,868)</b>		<b>(3,868)</b>
<b>Movements in accumulated depreciation</b>														
Depreciation and amortisation	-	-	-	-	(1,534)	(2,160)	(174)	(3,868)	-	-		(3,868)		(3,868)
Accumulated depreciation of disposals	-	-	-	-	-	6	6	6	-	-		6		6
Accumulated depreciation of revaluations	-	-	-	-	(81,300)	(56,523)	(319)	(148,232)	-	-		(148,232)		(148,232)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-	-		-		-
Transfers	-	-	-	-	(82,924)	(65,677)	(493)	(152,094)	-	-		(152,094)		(152,094)
<b>781,201</b>	<b>91,303</b>	<b>13,544</b>	<b>886,048</b>	<b>210,572</b>	<b>(134,312)</b>	<b>10,638</b>	<b>467,510</b>	<b>4,099</b>	<b>1,357,656</b>			<b>(264,656)</b>		<b>1,092,998</b>
At fair value 30 June 2024	781,201	91,303	13,544	886,048	76,260	117,044	9,547	202,852	4,099	1,092,998		1,092,998		1,092,998
Accumulated depreciation at 30 June 2024	-	-	-	-	(134,312)	(25,255)	(1,091)	(264,656)	-	-		(264,656)	-	(264,656)
Carrying amount	<b>781,201</b>	<b>91,303</b>	<b>13,544</b>	<b>886,048</b>	<b>76,260</b>	<b>117,044</b>	<b>9,547</b>	<b>202,852</b>	<b>4,099</b>	<b>1,092,998</b>		<b>1,092,998</b>		<b>1,092,998</b>

Notes to the Financial Report  
For the Year Ended 30 June 2024

(b) Plant and Equipment

	Heritage plant and equipment	Motor vehicles	Plant, machinery and equipment	Irrigation and sprinkler systems	Street furniture and equipment	Parks and gardens furniture and equipment	Playground equipment	Fencing	Mobile garbage bins/recycling crates	Computers and mobile phones	Office furniture and equipment	Library books	Work in Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	4,974	7,888	8,880	4,236	19,955	22,342	3,676	2,540	3,243	28,355	12,995	11,211	2,810	133,206
Accumulated depreciation at 1 July 2023	(504)	(5,021)	(7,534)	(2,545)	(14,854)	(9,315)	(2,180)	(2,116)	(2,856)	(23,344)	(11,561)	(9,135)	-	(90,965)
	<b>4,470</b>	<b>2,867</b>	<b>1,346</b>	<b>1,691</b>	<b>5,101</b>	<b>13,028</b>	<b>1,496</b>	<b>424</b>	<b>387</b>	<b>5,011</b>	<b>1,434</b>	<b>2,076</b>	<b>2,810</b>	<b>42,241</b>
<b>Movements in fair value</b>														
Additions	-	29	39	517	781	3,853	-	204	1,673	208	27	-	2,253	9,585
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal	-	(1,549)	-	-	-	-	-	-	-	-	-	-	-	(1,549)
Write-off	-	-	-	-	-	-	-	-	-	-	-	-	(24)	(24)
Transfers	-	-	5	-	245	918	-	-	-	561	-	-	(1,729)	-
Impairment/losses recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	(1,520)	44	517	1,026	4,771	-	204	1,673	769	27	-	500	8,012
<b>Movements in accumulated depreciation</b>														
Depreciation and amortisation	(50)	(802)	(448)	(269)	(609)	(803)	(198)	(70)	(77)	(2,546)	(311)	(792)	-	(6,978)
Accumulated depreciation of disposals	-	1,358	-	-	-	-	-	-	-	-	-	-	-	1,358
Impairment/losses recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	(269)	(609)	(803)	(198)	(70)	(77)	(2,546)	(311)	(792)	-	(5,618)
	<b>(50)</b>	<b>556</b>	<b>(448)</b>	<b>(269)</b>	<b>(609)</b>	<b>(803)</b>	<b>(198)</b>	<b>(70)</b>	<b>(77)</b>	<b>(2,546)</b>	<b>(311)</b>	<b>(792)</b>	<b>-</b>	<b>(5,618)</b>
At fair value 30 June 2024	4,974	6,468	8,924	4,763	20,981	27,114	3,676	2,744	4,916	29,123	13,022	11,211	3,310	141,217
Accumulated depreciation at 30 June 2024	(554)	(4,465)	(7,982)	(2,815)	(15,463)	(10,117)	(2,379)	(2,185)	(2,933)	(25,890)	(11,872)	(9,927)	-	(96,583)
Carrying amount	<b>4,420</b>	<b>2,003</b>	<b>942</b>	<b>1,938</b>	<b>5,518</b>	<b>16,996</b>	<b>1,298</b>	<b>559</b>	<b>1,982</b>	<b>3,233</b>	<b>1,151</b>	<b>1,284</b>	<b>3,310</b>	<b>44,633</b>

Notes to the Financial Report  
For the Year Ended 30 June 2024

(c) Infrastructure

	Roads	Footpaths and cycleways	Drainage	Kerb and channel	Bridges	Lanes	Trees and Tree Infrastructure	Work in Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	441,415	159,518	150,605	135,390	5,146	110,142	7,318	912	1,010,447
Accumulated depreciation at 1 July 2023	(68,797)	(77,180)	(60,270)	(48,418)	(2,170)	(21,822)	-	-	(218,656)
	<b>372,618</b>	<b>82,338</b>	<b>90,335</b>	<b>86,972</b>	<b>2,976</b>	<b>88,320</b>	<b>7,318</b>	<b>912</b>	<b>731,791</b>
<b>Movements in fair value</b>									
Additions	4,032	1,913	2,109	1,247	-	1,434	-	1,041	11,777
Contributions	-	-	-	-	-	-	-	-	-
Revaluation	46,442	11,045	34,209	9,897	-	9,366	-	-	110,960
Disposal	-	-	-	-	-	(8)	-	-	(8)
Write-off	-	-	-	-	-	-	-	(719)	(719)
Transfers	268	-	336	-	-	-	-	(604)	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
	<b>50,743</b>	<b>12,958</b>	<b>36,654</b>	<b>11,145</b>	<b>-</b>	<b>10,792</b>	<b>-</b>	<b>(282)</b>	<b>122,009</b>
<b>Movements in accumulated depreciation</b>									
Depreciation and amortisation	(6,226)	(3,460)	(1,299)	(2,737)	(43)	(1,719)	-	-	(15,484)
Accumulated depreciation of disposals	-	-	-	-	-	3	-	-	3
Accumulated depreciation of revaluations	3,230	(2,163)	(14,056)	(258)	-	7,467	-	-	(5,780)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
	<b>(2,996)</b>	<b>(5,623)</b>	<b>(15,355)</b>	<b>(2,995)</b>	<b>(43)</b>	<b>5,751</b>	<b>-</b>	<b>-</b>	<b>(21,261)</b>
At fair value 30 June 2024	492,157	172,476	187,259	146,535	5,146	120,934	7,318	630	1,132,456
Accumulated depreciation at 30 June 2024	(71,792)	(82,803)	(75,625)	(51,413)	(2,213)	(16,072)	-	-	(299,917)
Carrying amount	<b>420,365</b>	<b>89,673</b>	<b>111,634</b>	<b>95,122</b>	<b>2,933</b>	<b>104,862</b>	<b>7,318</b>	<b>630</b>	<b>832,539</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### 6.1 Property, infrastructure, plant and equipment (Cont'd)

#### Acquisition

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

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

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

	Depreciation Period	Threshold Limit
<i>Asset recognition thresholds and depreciation periods</i>		
		<b>\$'000</b>
Land & land improvements		
land	Nil	Nil
land improvements	Nil	10
Buildings		
buildings	30-100 years	10
heritage buildings	85-240 years	10
building leasehold improvements	30-100 years	10
Plant and Equipment		
heritage plant and equipment	100 years	Nil
plant, machinery and equipment	6 - 10 years	5
furniture, equipment & computers	3 - 14 years	5
library books	6 - 7 years	5
library audio and visual	4 years	Nil
mobile garbage bins/recycling crates	10 years	5
motor vehicles	5 - 10 years	5
Infrastructure		
roads - substructure	120 years	50
roads - seal	20 years	15
footpaths - substructure	75 years	25
footpaths - seal	30 years	15
kerb & channel	50 years	25
drains	120 years	25
bridges	120 years	25
lanes - substructure	120 years	50
lanes- seal	50 years	15
irrigation & sprinkler systems	10 years	5
street furniture	10 - 20 years	5
parks & gardens furniture & equipment	10 - 20 years	5
playground equipment	10 - 20 years	5

#### Land under roads

Council recognises land under roads it controls at fair value.

#### Depreciation and amortisation

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

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

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

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

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

## Notes to the Financial Report For the Year Ended 30 June 2024

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.

### *Leasehold improvements*

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 40 to 100 year period.

### *Valuation of land and buildings*

Valuation of land and buildings were undertaken by a qualified independent valuer Alvin Lee (AAPI 62944) from Westlink Consulting. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights of infrastructure assets and services. These adjustments are an unobservable input in the valuation and have 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.

The date and type of the current valuation is detailed in the following table.

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land - Specialised	-	-	805,107	Mar-24	Full
Land - Non Specialised	-	80,941	-	Mar-24	Full
Buildings - Specialised	-	-	117,044	Mar-24	Full
Buildings - Non Specialised	-	9,547	-	Mar-24	Full
Heritage Buildings	-	-	76,260	Mar-24	Full
<b>Total</b>	-	<b>90,488</b>	<b>998,411</b>		

### *Valuation of infrastructure*

Valuation of infrastructure assets - Roads, Footpaths, Lanes, Kerb and Channel - was undertaken by the Senior Coordinator Asset Management and Capital Works, BSc. MConstMgt. An independent valuation was performed for bridges by an independent valuer, JJ Ryan Consulting Pty Ltd.

The date and type of the current valuation is detailed in the following table.

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

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	420,365	Apr-24	Interim
Bridges	-	-	2,933	Jun-23	Full
Footpaths, Lanes and Kerb and Channel	-	-	289,657	Apr-24	Interim
Drainage	-	-	111,634	Apr-24	Interim
Trees	-	-	7,318	Jun-04	
<b>Total</b>	-	-	<b>831,908</b>		

## Notes to the Financial Report For the Year Ended 30 June 2024

### *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 0% and 50%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$164 and \$8,500 per square metre.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$581 to \$8,600 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 18 years to 83 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 20 years to 120 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2024	2023
	\$'000	\$'000
<b>Reconciliation of specialised land</b>		
Land under roads	283,787	283,787
Parks and reserves	521,320	468,867
<b>Total specialised land</b>	<b>805,107</b>	<b>752,654</b>

	2024	2023
	\$'000	\$'000
<b>6.2 Investments in joint arrangements</b>		
<b>Municipal Association Purchasing Scheme (Procurement Australia)</b>	5	5
Total investments	<b>5</b>	<b>5</b>

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

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 7 PEOPLE AND RELATIONSHIPS

#### 7.1 Council and key management remuneration

##### (a) Related Parties

###### *Parent entity*

Yarra City Council is the parent entity.

###### *Subsidiaries and Associates*

Interests in joint arrangements are detailed in Note 6.2.

##### (b) Key Management Personnel

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

Details of KMP at any time during the year are:

###### **Councillors**

Cr. Amanda Stone (1 July 2023 to 30 June 2024)  
 Cr. Anab Mohamud -Deputy Mayor (15 November 2023 - 30 June 2024)  
 Cr. Bridgid O'Brien (1 July 2023 to 30 June 2024)  
 Cr. Claudia Nguyen - Mayor (1 July 2023 to 14 November 2023)  
 Cr. Claudia Nguyen (15 November 2023 to 30 June 2024)  
 Cr. Edward Crossland - Deputy Mayor (1 July 2023 to 14 November 2023)  
 Cr. Edward Crossland - Mayor (15 November 2023 to 30 June 2024)  
 Cr. Herschel Landes (1 July 2023 to 30 June 2024)  
 Cr. Michael Glynatsis (1 July 2023 to 30 June 2024)  
 Cr. Sophie Wade (1 July 2023 to 30 June 2024)  
 Cr. Stephen Jolly (1 July 2023 to 30 June 2024)

###### **Chief Executive Officer & other Key Management Personnel**

Chief Executive Officer  
 General Manager Infrastructure and Environment  
 General Manager Community Strengthening  
 General Manager City Sustainability and Strategy  
 General Manager Corporate Services and Transformation  
 General Manager Governance, Communications and Customer Experience

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Total Number of Councillors	9	10
Total of Chief Executive Officer and other Key Management Personnel	6	8
<b>Total Number of Key Management Personnel</b>	<b>15</b>	<b>18</b>

## Notes to the Financial Report For the Year Ended 30 June 2024

### (c) Remuneration of Key Management Personnel

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

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

**Other long-term employee benefits** include long service leave, other long service benefits or deferred compensation. **Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	2,230	2,353
Other long-term employee benefits	139	390
Post-employment benefits	188	185
Termination benefits	-	346
Total	2,557	3,274

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

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
\$1 - \$9,999	-	1
\$10,000 - \$19,999	-	1
\$30,000 - \$39,999	6	5
\$50,000 - \$59,999	1	1
\$60,000 - \$69,999	-	1
\$70,000 - \$79,999	1	1
\$100,000 - \$109,999	1	-
\$210,000 - \$219,999	-	1
\$230,000 - \$239,999	-	1
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	-	1
\$270,000 - \$279,999	2	-
\$280,000 - \$289,999	-	1
\$290,000 - \$299,999	1	1
\$300,000 - \$309,999	2	-
\$380,000 - \$389,999	-	1
\$420,000 - \$429,999	-	1
\$430,000 - \$439,999	1	-
	15	18

## Notes to the Financial Report For the Year Ended 30 June 2024

### (d) Remuneration of other senior staff

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	2,823	2,739
Other long-term employee benefits	99	42
Post-employment benefits	305	270
Termination benefits	83	853
<b>Total</b>	<b>3,310</b>	<b>3,904</b>

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

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Income Range:		
\$170,000 - \$179,999	-	3
\$180,000 - \$189,999	6	4
\$190,000 - \$199,999	4	4
\$200,000 - \$209,999	4	1
\$210,000 - \$219,999	1	1
\$220,000 - \$229,999	1	-
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	-	-
\$280,000 - \$289,000	-	1
\$350,000 - \$359,999	-	1
\$370,000 - \$379,000	-	1
	<b>16</b>	<b>17</b>

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Total remuneration for the reporting year for other senior staff included above,	3,310	3,904

### 7.2 Related party disclosure

#### (a) Transactions with related parties

During the period Council did not enter into any other transactions with related parties.

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

There were no balances outstanding at the end of the reporting period in relation to transactions with related parties.

#### (c) Loans to/from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the council to a related party.

#### (d) Commitments to/from related parties

There were no commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party.

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 8 MANAGING UNCERTAINTIES

#### 8.1 Contingent assets and liabilities

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

##### (a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

At balance date, the Council are not aware of any contingent assets.

##### (b) Contingent liabilities

Contingent liabilities are:

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

The following are potential contingencies to be considered by council.

##### (i) arising from Public Liability

As a local authority, the Council manages parks, reserves, roads, and other land holdings and, as a result, receives potential claims arising from incidents that occur on land managed by the Council. There are a number of outstanding claims against Council in this regard. Council carries \$600 million of public liability insurance and an excess of \$50,000 on this policy in 2023/24. Therefore, the maximum liability of Council in any single claim is the extent of its excess. The primary insurer is LMI Insurance. There are no claims of which Council is aware which would fall outside the terms of Council's policy.

##### (ii) arising from Professional Indemnity

As a local authority with statutory regulatory responsibilities, including the responsibility of issuing permits and approvals, Council receives potential claims for damages arising from actions of Council or its officers. Council carries \$600 million of professional indemnity insurance and an excess of \$50,000 on this policy in 2023/24. Therefore, the maximum liability of Council in any single claim is the extent of its excess. The primary insurer is LMI Insurance. There are no instances or claims of which Council is aware which would fall outside the terms of Council's policy.

##### (iii) 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.

##### (iv) Building cladding

As at balance date, there are no formalised estimates that exist in relation to rectification works or other matters in relation to building cladding that may have an adverse impact on Council.

At balance date, the Council are not aware of any other contingent liabilities.

## Notes to the Financial Report For the Year Ended 30 June 2024

### 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to impact Council.

### 8.3 Financial instruments

#### (a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) bank and Treasury Corporation Victoria 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.

## Notes to the Financial Report For the Year Ended 30 June 2024

### (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 some areas of credit risk exist in relation to outstanding fees and fines. To help manage risk associated with fees, Council utilises agreements and where appropriate seeks collateral.

Council invest surplus funds with financial institutions. To help manage risks associated with investments, Council only invests in financial institutions with recognised credit rating as 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. Council recognises a level of risk associated with parking infringement debtors.

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

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

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

### (d) Liquidity risk

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

To help reduce these risks Council:

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

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet.

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 + 0.5% and -1.50% in market interest rates (AUD) from year-end rates

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.

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

**8.4 Fair value measurement**

*Fair value hierarchy*

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

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

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

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

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

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

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

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

*Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than 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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

<b>Asset class</b>	<b>Revaluation frequency</b>
Land	every 2 years
Buildings	every 2 years
Roads	every 4 years
Bridges	every 4 years
Footpaths and cycleways	every 4 years
Drainage	every 4 years
Kerb & channel	every 4 years
Lanes	every 4 years
Bridges	every 4 years

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

*Impairment of assets*

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

**8.5 Events occurring after balance date**

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

## Notes to the Financial Report For the Year Ended 30 June 2024

### Note 9 OTHER MATTERS

9.1 Reserves (a) Asset revaluation reserves	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
<b>2024</b>			
<b>Property</b>			
Land	717,460	(40,696)	676,764
Buildings	45,702	(20,626)	25,076
	<u>763,162</u>	<u>(61,322)</u>	<u>701,840</u>
<b>Infrastructure</b>			
Roads	231,840	49,673	281,513
Footpaths	56,254	8,882	65,136
Drains	29,626	20,153	49,779
Bridges	1,230	-	1,230
Lanes	81,624	16,832	98,456
Kerb and channel	81,073	9,640	90,713
Open space	27	-	27
Trees	13	-	13
Art, Heritage and Culture	44	-	44
	<u>481,731</u>	<u>105,180</u>	<u>586,911</u>
<b>Total asset revaluation reserves</b>	<b><u>1,244,893</u></b>	<b><u>43,858</u></b>	<b><u>1,288,751</u></b>
<b>2023</b>			
<b>Property</b>			
Land	843,554	(126,094)	717,460
Buildings	45,702	-	45,702
	<u>889,256</u>	<u>(126,094)</u>	<u>763,162</u>
<b>Infrastructure</b>			
Roads	231,840	-	231,840
Footpaths	56,254	-	56,254
Drains	29,626	-	29,626
Bridges	1,000	230	1,230
Lanes	81,624	-	81,624
Kerb and channel	81,073	-	81,073
Open space	27	-	27
Trees	13	-	13
Art, Heritage and Culture	44	-	44
	<u>481,501</u>	<u>230</u>	<u>481,731</u>
<b>Total asset revaluation reserves</b>	<b><u>1,370,757</u></b>	<b><u>(125,864)</u></b>	<b><u>1,244,893</u></b>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2024**

	Balance at beginning of reporting period \$'000	Transfer to accumulated surplus \$'000	Transfer from accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>(b) Other reserves</b>				
<b>2024</b>				
Public Open Space Reserve (i)	25,495	4,776	(1,724)	28,548
Parking (ii)	79	-	-	79
Risk Mitigation Reserve (iii)	-	2,500	-	2,500
Strategic Growth Reserve (iii)	-	2,500	-	2,500
<b>Total Other reserves</b>	<b>25,574</b>	<b>9,776</b>	<b>(1,724)</b>	<b>33,627</b>
<b>2023</b>				
Public Open Space Reserve (i)	22,592	4,211	(1,307)	25,495
Parking (ii)	79	-	-	79
<b>Total Other reserves</b>	<b>22,671</b>	<b>4,211</b>	<b>(1,307)</b>	<b>25,574</b>

(i) Public Open Space Reserve to contributions received as Public Open Space Levies pursuant to the provisions of Section 18 of the *Subdivision Act 1988*. The reserve will be used to fund eligible open space capital works projects. In 2023/24 the following projects and amounts were acquitted from the Public Open Space Reserve:

	\$'000
Smith Reserve, Fitzroy	72
Pocket Park, Charlotte Street	180
Golden Square, Richmond	139
Cambridge Street Reserve	843
Pocket park, Otter Street	113
Charles Evans Reserve	73
Kevin Bartlett Reserve	143
Others	161
<b>Total</b>	<b>1,724</b>

(ii) Parking reserve relates to contributions received in lieu of the provision of parking spaces required for property developments. This reserve will be used in the provision of additional car parking spaces as required.

(iii) In December 2023, Council adopted the Financial Sustainability Strategy (FSS). The FSS committed to the establishment of two (2) new cash reserves for specified purposes to allow Council to respond flexibly to financial risks, any potential unknown events outside the control of Council and to help plan for a growing population.

## Notes to the Financial Report For the Year Ended 30 June 2024

9.2 Reconciliation of cash flows from operating activities to surplus	2024 \$'000	2023 \$'000
Surplus/(deficit) for the year	24,692	23,276
<i>Non-cash adjustments:</i>	-	
Depreciation	26,328	24,231
Amortisation	1,236	1,192
Finance costs	1,103	1,124
Profit on disposal of non-current assets (refer to Note 3.6)	(692)	(756)
<i>Change in assets and liabilities:</i>		
Increase in trade and other receivables	(6,745)	(2,142)
Increase in other assets	(1,670)	(881)
Increase/(decrease) in trade and other payables	5,093	(3,339)
(Decrease)/Increase in trust funds	(443)	438
Increase in other liabilities	13	-
(Increase)/decrease in inventories	(70)	33
Decrease in provisions	(931)	(983)
Net cash provided by operating activities	<b>47,914</b>	<b>42,192</b>

### 9.3 Superannuation

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

#### Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

#### 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 Yarra City Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

#### Funding arrangements

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

A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

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

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

## Notes to the Financial Report For the Year Ended 30 June 2024

### Employer contributions

#### (a) Regular contributions

On the basis of the results of the 2023 triennial 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 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

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

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

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

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

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

### The 2023 triennial 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. A full investigation was conducted as at 30 June 2023.

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

	2023 (Triennial)	2022 (Interim)
	\$m	\$m
- A VBI Surplus	84.7	44.6
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	111.9

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

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

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

## Notes to the Financial Report For the Year Ended 30 June 2024

### *The 2024 interim actuarial investigation*

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024. The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

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

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

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

### *The 2020 triennial investigation*

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

	2020 Triennial investigation	2023 Triennial investigation
Net investment return	5.6% pa 2.5% pa for two years and 2.75% pa thereafter	5.7% pa 3.50% pa
Salary inflation		
Price inflation	2.0% pa	2.8% pa

### **Superannuation contributions**

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

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision super	Defined benefits	11.0% (2023:10.5%)	300	308
Vision super	Accumulation	11.0% (2023:10.5%)	3,928	3,702
Australiansuper	Accumulation	11.0% (2023:10.5%)	854	766
Hostplus	Accumulation	11.0% (2023:10.5%)	666	654
HESTA	Accumulation	11.0% (2023:10.5%)	512	490
UniSuper	Accumulation	11.0% (2023:10.5%)	345	280
Rest	Accumulation	11.0% (2023:10.5%)	377	315
Cbus	Accumulation	11.0% (2023:10.5%)	216	223
VicSuper	Accumulation	11.0% (2023:10.5%)	277	248
Other	Accumulation	11.0% (2023:10.5%)	1,644	1,640
			<b>9,118</b>	<b>8,628</b>

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

Council has no unfunded liability payments to Vision Super during both 2023/24 and 2022/23 years.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$0.3M.

### **Note 10 CHANGE IN ACCOUNTING POLICY**

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

# Performance statement

For the year ended 30 June 2024

Council has prepared the following performance statement in accordance with the Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2014.

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## Certification of the Performance Statement

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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*.



Matt Jarvis (CPA)  
**Principal Accounting Officer**  
**30 September 2024**

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

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

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

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



Cr Edward Crossland  
**Mayor**  
**30 September 2024**



Cr Herschel Landes  
**Councillor**  
**30 September 2024**



Sue Wilkinson  
**Chief Executive Officer**  
**30 September 2024**



## Independent Auditor's Report

### To the Councillors of Yarra City Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Yarra City Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• description of municipality for the year ended 30 June 2024</li><li>• service performance indicators for the year ended 30 June 2024</li><li>• financial performance indicators for the year ended 30 June 2024</li><li>• sustainable capacity indicators for the year ended 30 June 2024</li><li>• notes to the accounts</li><li>• certification of the performance statement.</li></ul> <p>In my opinion, the performance statement of Yarra City Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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

**Auditor's responsibilities for the audit of the 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  
4 October 2024



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

## Section 1. Description of municipality

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The City of Yarra is an inner metropolitan municipality which is home to a diverse community of people. Yarra is one of Australia's smallest inner-city municipalities at 19.5 square kilometres, and features lively arts and entertainment precincts, vibrant shopping and café strips, and numerous sports and recreational facilities.

Created in June 1994, the City of Yarra merged the former municipalities of: Collingwood; Richmond; Fitzroy; (including the annexed part of Carlton North); Northcote (Alphington & Fairfield: South of Heidelberg Road only).

In 2022 the Australian Bureau of Statistics forecast Yarra's population to be 99,622. In 2023 they revised their population estimates to 92,118, the revision took into consideration the impact of the COVID-19 pandemic which for Yarra resulted in multi-year absences of international students and foreign

workers, coupled with people relocating to Victoria's regions or interstate, which meant Yarra's residential population experienced a dramatic but temporary decline. This decline impacted some of the figures reported in 2022/23. Since then, population forecasts show an increase in population numbers with the 2024 population forecast at 97,448. Our population forecasters, id<sup>®</sup> consulting estimates Yarra will continue to grow, with the population predicted to reach 123,995 by 2031.

## Section 2. Service performance indicators

For the year ended 30 June 2024

Service / Indicator / Measure [Formula]	Results			
	2021	2022	2023	
	Actual	Actual	Actual	

### Aquatic Facilities

#### Utilisation

Utilisation of aquatic facilities	3.57	6.21	7.02
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[Number of visits to aquatic facilities /  
Municipal population]

### Animal Management

#### Health and safety

Animal management prosecutions	100%	100%	100%
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[Number of successful animal  
management prosecutions / Number of  
animal management prosecutions] x 100

### Food Safety

#### Health and safety

Critical and major non-compliance outcome notifications	99.54%	100%	99.20%
--	--------	------	--------

[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

	2024		Comments	
	Target as per budget	Actual		
	N/A	7.08	Attendance at the aquatic facilities has been increasing since their re-opening in November 2021. This is when they returned to normal operating hours and programs after the forced closures in March 2020, which continued on and off until November 2021 due to COVID-19 restrictions.	
	N/A	100%	Council continues to perform well with all 15 animal management prosecutions ruled in favour of Council.	
	N/A	95.15%	Council responds to 100% of critical and major non-compliance outcome notifications. Results less than 100% occur where follow-up inspections are delayed due to closures and re-inspections fall in the next period. 330 non-compliances were identified, 314 received follow-up visits and were assessed as compliant during the period, remaining follow-up visits are booked in 2024/25.	

Service / Indicator / Measure [Formula]	Results			
	2021	2022	2023	
	Actual	Actual	Actual	
<b>Governance</b>				
<b>Satisfaction</b>	65	50	45	
Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)				
<b>Libraries</b>				
<b>Participation</b>				
Library membership	N/A	N/A	N/A	
[percentage of the population that are registered library members] x100				
<b>Maternal and Child Health (MCH) Participation</b>				
Participation in the MCH service	84.63%	80.55%	83.02%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100				
<b>Participation in the MCH service by Aboriginal children</b>	97.34%	55.70%	51.85%	
[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				

	2024		Comments
	Target as per budget	Actual	
	50	52	<p>Council scored an average of 52% for satisfaction with community consultation and engagement in the Annual Customer Satisfaction Survey (ACSS) 2024, an increase of 10% compared to 2022/23.</p> <p>The answer scale for the ACSS was updated in 2022 to align with the scale used in the Victorian Local Government Community Satisfaction Survey conducted by the Department of Government Services. This means that results prior to 2022 are not directly comparable with current results.</p>
	N/A	54.34%	New calculation methodology
	N/A	81.97%	<p>Participation levels are aligned with previous trends. Council contacts every family whose details are provided as part of the birth notification process inviting them to participate, offering a first home visit. Council is not in control of how many families accept the offer.</p>
	N/A	97.22%	<p>Council's MCH service saw an increase in the participation rate of Aboriginal children. Previous reporting periods included a combined participation rate with Council and Victorian Aboriginal Health Services (VAHS) clients, noting that VAHS manages clients' information independently. Additionally, previous reporting periods included families who resided outside the municipality as well as families who were no longer engaged with VAHS.</p>

Service / Indicator / Measure [Formula]	Results			
	2021	2022	2023	
	Actual	Actual	Actual	
<b>Roads</b>				
<b>Condition</b>				
Sealed local roads below the intervention level  (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	98.31%	92.88%	97.96%	
<b>Statutory Planning</b>				
<b>Service standard</b>				
Planning applications decided within the relevant required time  (percentage of planning application decisions made within the relevant required time)	60.66%	46.95%	46.84%	
<b>Waste Management</b>				
<b>Waste diversion</b>				
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	33.03%	30.36%	29.66%	

	2024		Comments
	Target as per budget	Actual	
	95.00%	94.95%	Council has consistently demonstrated its commitment to maintaining its local road network over the last five years with 94.95% of its roads above its renewal intervention level.
	42.00%	44.66%	The result of 44.66% decisions made in time is comparable with the previous results for 2023 and 2022. A review of the 2021 results identified a variance in the figures recorded on the VCAT website in 2021 and the 2021 figures currently being reported on the website. Based on the current figures being reported the 2021 result is 49.12%.
	34.00%	30.84%	The ratio of waste diverted from landfill has decreased from last year by 3.98% for kerbside bin collection services. A significantly increased volume of material is being recycled through Council's mixed recycling stream, through the opt in Food Organic Garden Organic (FOGO) and green waste booked service and through the glass-only collection service. This complements the diversion of material through Council's two operations centres increasing our total diversion rate to 32.17%.

## Section 3. Financial performance indicators

For the year ended 30 June 2024

Dimension/ indicator/ measure	2021	2022	2023	2024	
	Actual	Actual	Actual	Target as per budget	Actual
<b>Efficiency</b>					
<b>Expenditure level</b>					
Expenses per property assessment	\$3,486.41	\$3,461.32	\$3,476.63	\$3,652.00	\$3,531.97
[Total expenses / Number of property assessments]					
<b>Revenue level</b>					
Average rate per property assessment	\$2,037.22	\$2,075.05	\$2,097.03	N/A	\$1,866.32
[Sum of all general rates and municipal charges / Number of property assessments]					

	2025	2026	2027	2028	Material Variations and Comments
	Forecast	Forecast	Forecast	Forecast	
	\$3,807.34	\$3,905.04	\$3,974.45	\$4,000.85	Expenses per property assessment remain relatively steady and below the target as per the 2023/24 Budget. The result reflects Council's commitment to the objectives of the adopted Financial Sustainability Strategy.
	\$1,919.72	\$1,903.32	\$1,931.36	\$1,959.89	2023/24 result influenced by separation of waste charges from general rates.

Dimension/ indicator/ measure	2021	2022	2023	2024	
	Actual	Actual	Actual	Target as per budget	Actual
<b>Liquidity</b>					
<b>Working capital</b>					
Current assets compared to current liabilities	126.61%	170.49%	186.56%	176.00%	214.29%
[Current assets / Current liabilities] x100					
<b>Unrestricted cash</b>					
Unrestricted cash compared to current liabilities	13.27%	-7.38%	-54.13%	N/A	-58.22%
[Unrestricted cash / Current liabilities] x100					
<b>Obligations</b>					
<b>Loans and borrowings</b>					
Loans and borrowings compared to rates	35.45%	32.42%	27.66%	N/A	23.12%
[Interest bearing loans and borrowings / Rate revenue] x100					

	2025	2026	2027	2028	Material Variations and Comments
	Forecast	Forecast	Forecast	Forecast	

157.84%	172.40%	162.55%	148.39%	Improvement in indicator reflective of improved operating performance in the net result 30 June 2024.
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53.30%	56.47%	42.92%	27.79%	Variance due to increase in Term Deposits to \$64m from \$50m – The indicator in future years, is impacted by debt reduction and increases in statutory reserves.
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18.66%	15.11%	11.32%	8.76%	Improvement in indicator reflects a reduced reliance on borrowings and a reduction in debt held by the Council.
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Dimension/ indicator/ measure	2021	2022	2023	2024	
	Actual	Actual	Actual	Target as per budget	Actual
Loans and borrowings repayments compared to rates  [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.70%	29.54%	4.22%	N/A	4.02%
<b>Indebtedness</b>					
Non-current liabilities compared to own source revenue  [Non-current liabilities / Own source revenue] x100	7.93%	22.56%	16.94%	N/A	14.42%

	2025	2026	2027	2028	Material Variations and Comments
	Forecast	Forecast	Forecast	Forecast	
	3.82%	3.78%	3.66%	2.46%	Improvement in indicator reflects a reduced reliance on borrowings and a reduction in debt held by the Council.
	11.08%	8.87%	6.55%	4.90%	This indicator has reduced in large part due to the reduction of non-current loans.

Dimension/ indicator/ measure	2021	2022	2023	2024	
	Actual	Actual	Actual	Target as per budget	Actual
<b>Asset renewal and upgrade</b>					
Asset renewal and upgrade compared to depreciation	107.26%	119.88%	132.25%	84%	72.50%
[Asset renewal and asset upgrade expense / Asset depreciation] x100					

	2025	2026	2027	2028	Material Variations and Comments
	Forecast	Forecast	Forecast	Forecast	
	111.51%	86.61%	85.07%	96.32%	<p>This indicator is lower than target due to heavy investment over the previous three years. The four-year average is 108% and well above the target.</p> <p>A number of projects listed in the adopted budget proved undeliverable due to cost escalations as a result of inflation and unprecedented construction cost increases.</p> <p>In addition, the expansion of existing assets to meet growth demands have been categorised as new capital dollars. The expansion of parks, pedestrian and cycling infrastructure on existing assets can be considered as upgrade for the purposes of Local Government Performance Reporting Framework (LGPRF) reporting.</p> <p>Furthermore, Council invested heavily in green infrastructure renewal and expansion to mitigate climate risk. This investment was not included in the reported Actual figure but was included in the FY2023/24 adopted budget.</p>

Dimension/ indicator/ measure	2021	2022	2023	2024	
	Actual	Actual	Actual	Target as per budget	Actual
<b>Operating position</b>					
Adjusted underlying result					
Adjusted underlying surplus (or deficit)	-9.01%	-4.63%	7.78%	N/A	9.06%
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100					
<b>Stability</b>					
Rates concentration					
Rates compared to adjusted underlying revenue	63.77%	62.75%	56.20%	57.00%	56.59%
[Rate revenue / Adjusted underlying revenue] x100					
<b>Rates effort</b>					
Rates compared to property values	0.20%	0.20%	0.18%	N/A	0.20%
[Rate revenue / Capital improved value of rateable properties in the municipality] x100					

	2025	2026	2027	2028	Material Variations and Comments
	Forecast	Forecast	Forecast	Forecast	

5.19%	1.96%	0.88%	0.95%	The indicator has seen an increase based on extensive cost savings measures implemented in FY23 and FY24 in line with the Financial Sustainability Strategy.
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56.98%	57.16%	57.46%	57.87%	The indicator has remained at a similar level to FY23, and is expected to remain steady.
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0.20%	0.20%	0.20%	0.20%	FY24 result is consistent with the overall trend and remains on the lower end of expectations.
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## Section 4. Sustainable capacity indicators

For the year ended 30 June 2024

Indicator / measure [formula]	Results				
	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	
<b>Population</b>					
Expenses per head of municipal population	\$1,927.03	\$2,022.13	\$2,249.18	\$2,176.02	
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$9,913.72	\$9,945.76	\$10,870.01	\$11,125.15	
Population density per length of road [Municipal population / Kilometres of local roads]	327.48	316.32	290.59	317.63	
<b>Own-source revenue</b>					
Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,566.01	\$1,726.64	\$2,156.95	\$2,152.43	
<b>Recurrent grants</b>					
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$150.04	\$169.17	\$178.55	\$152.71	

Comments

The expense per head of population decreased by 3% compared to 2022/23 due in part to an increase in the 2023/24 ABS population estimate and focus placed on holding operational expenditure.

Indicator is consistent with prior years.

The population density per length of road increased by 5.8% compared to 2022/23 due to an increase in the 2023/24 ABS population estimate.

Own source revenue remains consistent with 2022/23 and represents a positive trend compared to 2020/21 and 2021/22.

Recurrent grants are within the range for the past four years. However, years 2021, 2022 and 2023 include early payment of following year's Federal Financial Assistance Grants. No early payment was received in 2024 for the following year which has seen the 2024 reported indicator reduce compared to the prior year.

Indicator / measure [formula]	Results				
	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	
<b>Disadvantage</b>					
Relative Socio-Economic Disadvantage	8	8	9	9	
[Index of Relative Socio-Economic Disadvantage by decile]					
<b>Workforce turnover</b>					
Percentage of staff turnover	7.4%	14.1%	16.6%	18.0%	
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100					

	Comments
	<p>On average, Yarra has lower levels of disadvantage across the municipality with high levels of disadvantage concentrated in the main public housing areas within Richmond, Collingwood and Fitzroy.</p>

Council's staff turnover rates decreased during 2020/21 coincided with the period of COVID-19 pandemic restriction in Victoria and the slowing of the employment market. The end of COVID-19 restrictions has seen staff turnover rates continue to increase to a level that is comparable with pre COVID-19 levels and consistent with the local government sector. The pre-Covid-19 (2016-2019) workforce turnover range 16% to 23%.

## Section 5. Notes to the accounts

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### 5.1. Basis of preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020*.

Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by Council's Financial Plan.

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

## 5.2. Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i>
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none"> <li>▶ non-recurrent grants used to fund capital expenditure; and</li> <li>▶ non-monetary asset contributions; and</li> <li>▶ contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that — (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>

Key term	Definition
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

## Developer contributions

Table 1 – Total DCP levies received in 2023/24 financial year

DCP name and year approved	Levies received in 2023/24 financial year (\$)
Yarra DCP (2021)	\$888,240
<b>Total</b>	<b>\$888,240</b>

Note: DCP payments of **\$888,240**; DCP charges of **\$1,909,730**.

Table 2 – DCP land, works, services or facilities accepted as works-in-kind in 2023/24 financial year

DCP name and year approved	Project ID	Project description	Item purpose	Project value (\$)
Yarra DCP (2021)		(Nil)		
<b>Total</b>				<b>\$0</b>

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) (\$)
Yarra DCP (2021)	\$1,843,943	\$6,470,630	\$0	\$1,843,943
<b>Total</b>	<b>\$1,843,943</b>	<b>\$6,470,630</b>	<b>\$0</b>	<b>\$1,843,943</b>

Table 4 – Land, works, services or facilities delivered in 2023/24 financial year from DCP levies

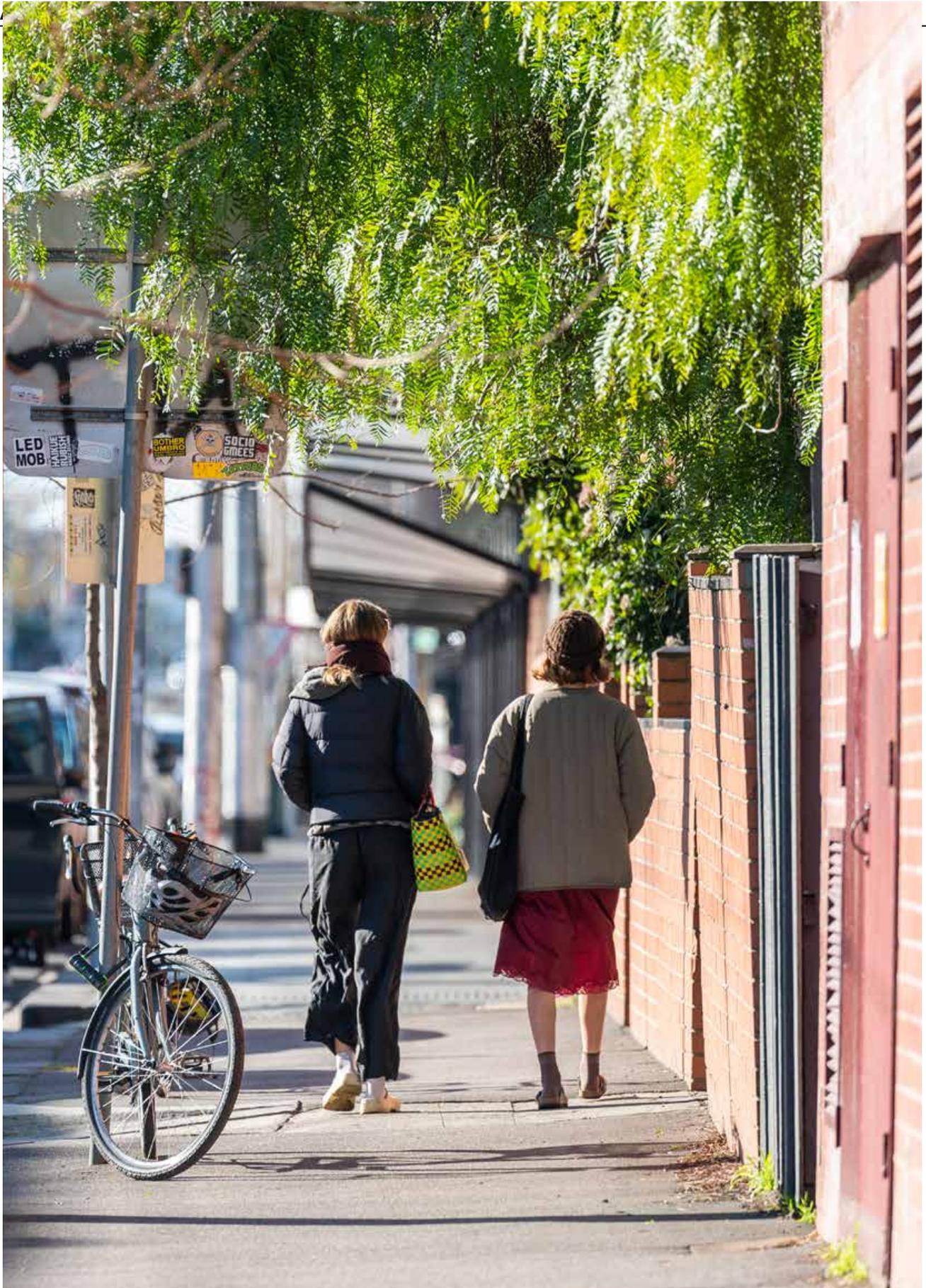
Project description	Project ID	DCP name and year approved	DCP fund expended (\$)
Renew – Amenities Otter St public toilets (Exeloo) Otter St Cnr Smith St – Exeloo public toilet	8	Yarra DCP (2021)	\$124,650
Renew – RoW 2111 Moss St Rae St – Lane Pavement Works	192	Yarra DCP (2021)	\$11,927
Renew – RoW 1847 George St End of lane – Lane Pavement Works	245	Yarra DCP (2021)	\$12,859
Renew – footpath works on Richardson St from Garton St to Arnold St (Footpath resheet, both sides.)	530	Yarra DCP (2021)	\$7,356
Renew – footpath works on Curtain St from Canning St to Station St	558	Yarra DCP (2021)	\$11,035
Renew – footpath works on Curtain St from Rathdowne St to Canning St	560	Yarra DCP (2021)	\$11,035
Renew – pavement works on Corns Pl from Lennox St to Leigh Pl	658	Yarra DCP (2021)	\$3,215
Renew – pavement works on McNamara St from Charles St to Mary St	668	Yarra DCP (2021)	\$9,443
Renew – pavement works on Gordon St from Church St to Chestnut St	681	Yarra DCP (2021)	\$62,128
Renew – pavement works on Moss St from Park St to Scotchmer St	724	Yarra DCP (2021)	\$48,732
Renew – pavement works on Canterbury St from Boyd St to End of street	732	Yarra DCP (2021)	\$2,151
Renew – pavement works on Fraser St from Corsair St to Edinburgh St	734	Yarra DCP (2021)	\$3,764
Renew – pavement works on Budd St from Sackville St to Johnston St	751	Yarra DCP (2021)	\$22,031

collected

	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	Percentage of item delivered
	\$0	\$393,330	\$0	\$393,330	100%
	\$0	\$50,447	\$0	\$50,447	100%
	\$0	\$78,658	\$0	\$78,658	100%
	\$0	\$57,956	\$0	\$57,956	100%
	\$0	\$81,504	\$0	\$81,504	100%
	\$0	\$110,010	\$0	\$110,010	100%
	\$0	\$44,033	\$0	\$44,033	100%
	\$0	\$49,751	\$0	\$49,751	100%
	\$0	\$62,061	\$0	\$62,061	100%
	\$0	\$87,001	\$0	\$87,001	100%
	\$0	\$27,983	\$0	\$27,983	100%
	\$0	\$25,975	\$0	\$25,975	100%
	\$0	\$105,296	\$0	\$105,296	100%

Project description	Project ID	DCP name and year approved	DCP fund expended (\$)	
Renew – footpath works on Tranmere St from Brunswick St to St Georges Rd (right footpath)	763	Yarra DCP (2021)	\$28,624	
Renew – pavement works on Ferguson St from Victoria St to entire length	766	Yarra DCP (2021)	\$30,662	
<b>Total</b>			<b>\$389,611</b>	

	Works-in-kind accepted (\$)	Council's contribution (\$)	Other contributions (\$)	Total project expenditure (\$)	Percentage of item delivered
	\$0	\$34,177	\$0	\$34,177	100%
	\$0	\$65,897	\$0	\$65,897	100%
	<b>\$0</b>	<b>\$1,274,078</b>	<b>\$0</b>	<b>\$1,274,078</b>	





# Glossary

The following table defines key terms used in this report.

Term	Definition
2023/24	A reference to the financial year beginning 1 July 2023 and ending 30 June 2024.
Advocacy	Publicly supporting or recommending programs or services on behalf of the community to other tiers of government or service providers for community benefit.
Annual Plan	A strategic document outlining the actions Council will undertake to implement its Council Plan during a specific financial year.
Annual Plan Action	A specific Annual Plan activity designed to facilitate the achievement of a Council Plan strategic objective.
Assets	Everything owned by or owed to Council such as roads, equipment, and buildings. Assets are listed in the Financial Report.
Australian Accounting Standards	The accounting standards published by the Australian Accounting Standards Board.
Budget	A plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the Council Plan.

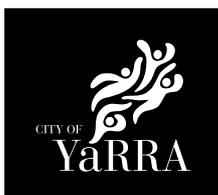
Term	Definition
Councillors	Elected representatives of Council.
Council Plan	A major strategic document outlining Council's aims and initiatives for a four-year period.
Council Plan Initiative	A specific Council Plan activity designed to facilitate the achievement of a Strategic Objective.
COVID-19 / COVID	A highly contagious respiratory disease caused by a coronavirus. It was named CO for coronavirus, VI for virus, D for disease, and 19 for 2019, the year it was discovered.
Financial Statements	The financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general-purpose financial reports and statement of capital works, included in the Annual Report.
Financial year	The period of 12 months ending on 30 June each year.
Freedom of Information Request	A request for Council to provide access to documents pursuant to the <i>Freedom of Information Act 1982</i> .
Governance	Governance relates to Council's purpose, objectives, role, and functions as set out in the <i>Local Government Act 2020</i> .
Greenhouse gas emissions	Generated from a large number of processes and from a range of sources. Key sources of greenhouse gases include energy sector, transport emissions, agricultural, land use change and forestry, industrial processes and waste.
Indicator	A measure used to assess performance.
Local Government Act	Councils worked under the both the <i>Local Government Act 1989</i> and the <i>Local Government Act 2020</i> during the 2020/21 year. The 2020 Act received Royal Assent on 24 March 2020, with its provisions progressively replacing the equivalent provisions of the 1989 Act.
Local Law	The laws adopted by Council that prohibit, regulate, and control activities, events, practices, and behaviours within Yarra.

Term	Definition
Masterplan	A high-level document outlining Council's plans for a key location within the municipality.
Measure	How an indicator will be measured and takes the form of a computation, typically including a numerator and denominator.
Minister	Refers to the Victorian Local Government Minister.
Performance Statement	A statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the Annual Report.
Planning and Accountability Framework	The key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act.
Planning Scheme	Planning rules created by Council and endorsed by the Victorian Government to guide land use and development.
Regulations	The <i>Local Government (Planning and Reporting) Regulations 2014</i> .
Risk management	A policy and process for identifying business risks and controlling the likelihood and/or impact of a risk event occurring.
Services	Assistance, support, advice, and other actions undertaken by a council for the benefit of the local community.
Service outcome indicators	The prescribed service performance indicators to be included in the Performance Statement, which measure whether the stated service objective has been achieved.
Service performance indicators	A prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes.
Strategic Resource Plan	A plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the Council Plan.

Term	Definition
Strategy	A plan of action intended to accomplish specific objectives.
Sustainable	Meet present day needs without compromising future generations' ability to meet their needs.
Sustainable capacity indicators	A prescribed set of indicators measuring whether councils have the capacity to meet the agreed service and infrastructure needs of the local community and absorb foreseeable changes and unexpected shocks into the future covering financial performance, capacity and governance and management.
Values	Values are beliefs that underpin behaviours and processes. The values of an organisation guide its culture.
Victorian Civil and Administrative Tribunal (VCAT)	An independent body established by the Victorian Government to determine the outcome of disputes (e.g. planning appeals).
Vision	A description of the future we aim to achieve for Yarra – our city development and our community.
Ward	Defined electoral area to which a representative is elected as councillor.
Wellbeing	A general term to encompass health, happiness, welfare, security, comfort, quality of life and a sense of belonging.

## Acronyms

Term	Definition
AAS	Australian Accounting Standards
CALD	Culturally and Linguistically Diverse
CEO	Chief Executive Officer
COVID-19	A highly contagious respiratory disease caused by the novel coronavirus SARS-CoV-2. The name COVID-19 stands for "CO" for coronavirus, "VI" for virus, and "D" for disease, with "19" referring to the year it was identified (2019).
DDA	Disability Discrimination Act
DEECA	Department of Energy, Environment and Climate Action
EFT	Equivalent full-time – one EFT is equivalent to one person working 38 hours per week.
IMAP	Inner Melbourne Action Plan
LGBTIQA+	Lesbian, gay, bisexual, transgender, intersex, queer/questioning, asexual/aromantic, plus.
LGPRF	Local Government Performance Reporting Framework
M	Million
NDIS	National Disability Insurance Scheme
TAC	Transport Accident Commission
VAGO	Victorian Auditor-General's Office
VCAT	Victorian Civil Administrative Tribunal
VPA	Victorian Planning Authority



## Contact us

### Visit us

Richmond Town Hall  
333 Bridge Road, Richmond

Collingwood Town Hall  
140 Hoddle Street, Abbotsford

### Get in touch

email [info@yarracity.vic.gov.au](mailto:info@yarracity.vic.gov.au)

call 9205 5555

fax 8417 6666

mail to PO Box 168 Richmond VIC 3121

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at your local Yarra library.