

### 7.5.1 MONASH COUNCIL 2024/25 ANNUAL REPORT

|                              |                                                                        |
|------------------------------|------------------------------------------------------------------------|
| <b>Responsible Manager:</b>  | Sean Ross, Manager Media and Communications                            |
| <b>Responsible Director:</b> | Imogen Kelly, Executive Manager Communications and Customer Experience |

#### RECOMMENDATION

**That Council adopts the Annual Report for 2024/25.**

#### INTRODUCTION

The Annual Report reports on Council's achievements, performance and financial management in 2024/25.

#### COUNCIL PLAN STRATEGIC OBJECTIVES

**A council with good governance, strong leadership and community involvement in decision making**

A Council that provides governance and leadership for the benefit of our community through community engagement, advocacy, decision making and action.

#### BACKGROUND

The Annual Report must be presented by the Mayor at a council meeting within four months of the end of the financial year.

The 2024-25 Annual Report provides an account of Council's performance by detailing achievements and demonstrating our commitment to transparency, accountability and good governance.

#### DISCUSSION

The Annual Report includes the Financial Statements that were considered by Council at its meeting on 30 September 2025 and outlines how Council performed against the objectives in its 2021-2025 Council Plan and 2024/25 Annual Plan. It also reports on Council's performance indicators of the Local Government Performance Reporting Framework.

The Annual Report outlines and celebrates Council's achievements for 2024/25, including delivering five of the seven major initiatives in Council's 2024/25 Annual Plan that deliver on the strategic objectives of the 2021-25 Council Plan:

- Commencing construction of a new pavilion at Jack Edwards Reserve in Oakleigh
- Contributing to the planning and implementation of the Victorian Government's four-year-old Best Start Best Life Policy reforms
- Participating in precinct planning and advocacy work related to the Victorian Government's Suburban Rail Loop project
- Progressing detailed design for a new civic precinct in Glen Waverley

- Supporting a new Council after the 2024 Victorian local government elections.

Work on an Integrated Waste Management Strategy and a new long-term Financial Plan continued into 2025/26.

Overall, 29 of the 32 actions listed in Council's 2024/25 Annual Plan were achieved, with work on the other three initiatives continuing into 2025/26.

The report covers 1 July 2024 to 30 June 2025. Achievements and work since 1 July 2025 will be captured in next year's Annual Report.

## **FINANCIAL IMPLICATIONS**

There are no financial implications to this report.

## **POLICY IMPLICATIONS**

Presenting this report to Council for endorsement is a requirement of the Local Government Act 2020.

## **CONSULTATION**

Community consultation was not required.

## **SOCIAL IMPLICATIONS**

There are no social implications to this report.

## **HUMAN RIGHTS CONSIDERATIONS**

There are no human rights implications to this report.

## **GENDER IMPACT ASSESSMENT**

A GIA was not completed because this agenda item is not a 'policy', 'program' or 'service'.

## **CONCLUSION**

Once adopted, the Annual Report will also be published on Council's website.

## **ATTACHMENT LIST**

1. GDB318 - Annual Report 2024-25 [7.5.1.1 - 228 pages]



# Annual Report

## 2024/25

## **Acknowledgement of Country**

Monash Council acknowledges the Traditional Owners of this land, the Wurundjeri Woi Wurrung and Bunurong People, and recognises their continuing connection to the land and waterways. We pay our respects to their Elders past, present and emerging and extend this to all Aboriginal and Torres Strait Islander People.

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# Welcome

Monash Council is proud to present this 2024/25 Annual Report to our community.

This report provides a comprehensive account of our operations for the 2024/25 financial year including what we've delivered for our community, an update on major projects, how we've engaged with our community and the challenges we have faced.

It also sets out how we met the objectives in our key strategic document, our Council Plan 2021-2025, as well as important information on our finances, governance and our organisation.

All Victorian councils are required to prepare an Annual Report in accordance with the *Local Government Act 2020* and present it to a Council meeting prior to 31 October.

We see this as an opportunity to report back to our community by providing a detailed account of how we performed over the past 12 months.

This Annual Report is set out in the following sections:

## **1. Introduction**

Information on our demographic profile, our purpose, and our services. We also share our performance highlights of 2024/25, the challenges and our outlook.

## **2. The Year in Review**

Messages from our CEO and Mayor, capital works and financial overviews, and information on major successes, sustainability initiatives, advocacy, events, programs, engagement and consultation, our events, awards, grants and funding.

## **3. Our Council**

General information about our councillors.

## **4. Our People**

Information on staff numbers, organisation structure, equal opportunity, training and development, and workplace health and safety.

## **5. Our Performance**

Details on how we have met our four key Strategic Objectives set out in our Council Plan 2021-2025: Sustainable City; Inclusive Services; Enhanced Places; and Good Governance.

## **6. Governance, Management and Other Information**

Information to deliver on our commitment to providing good governance and ensuring our operations are open, transparent and accountable.

## **7. Statutory Information**

Information that is provided in accordance with legislative and other requirements applying to Council.

## **8. Performance Statement**

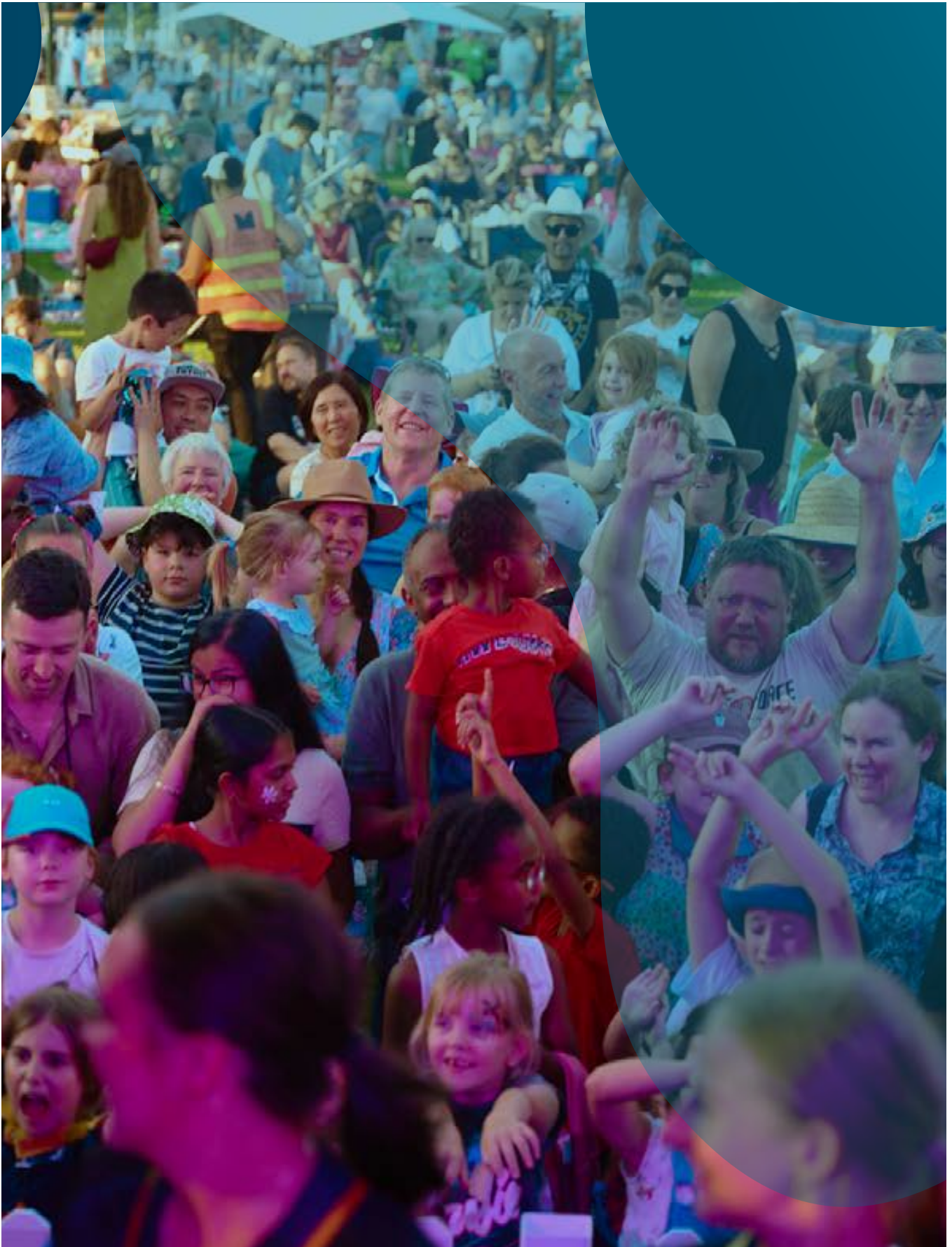
Includes our Performance Statements and the Auditor-General's Report on our performance.

## **9. Financial Report**

Detailed account of our financial statement for the year and the Independent Auditor's report.



# 1 Introduction



# Our Profile of our City

Monash is a culturally diverse community in Melbourne's south-east suburbs with an estimated population in 2024 of just over 209,000 residents.

Monash includes the suburbs of Ashwood, Clayton, Glen Waverley, Hughesdale, Huntingdale, Mount Waverley, Mulgrave, Notting Hill, Oakleigh, Oakleigh East, and Wheelers Hill. Parts of Chadstone, Burwood and Oakleigh South are also included in Monash.

We are one of Melbourne's largest councils by population, providing services to established residential and business communities.

Monash is known as the 'garden city' due to our well-loved parks and reserves and Council is committed to preserving this character within our city.

Monash is also home to the Monash National Employment and Innovation Cluster, recognised for its significance to the national economy.

We are Victoria's largest employment destination outside of the CBD with over 130,000 jobs created by the close to 25,000 businesses operating in Monash. Large institutions and businesses that call Monash home include Monash Health, Monash University, Holmesglen TAFE, Bosch Australia, PPG Industries, Dulux Australia, Pfizer, Bristol Myers Squibb, Victorian Heart Hospital, William Adams CAT, and charity Our Village.

Businesses in Monash provide more jobs than the number of working Monash residents, making Monash one of the few Victorian councils in this position.

Learn more about who makes up the Monash community at [profile.id.com.au/monash](https://profile.id.com.au/monash)







# Interesting Statistics for 2024/25

- » More than **358,000** loans in our library eBook, eAudio and ePress collections.
- » **54,446** searches of our library family history online databases and 12,087 interactions with library learning and language eResources.
- » **2,477** mattresses collected and recycled free of charge during the annual hard waste collection period.
- » **1,045** planning applications were received.
- » Monash Libraries hosted **2,510** events with **67,275** attendees.
- » **136,170** people visited our Monash Recycling and Waste Centre.
- » **3,221** trees planted in our streets and open space reserves.
- » **139,208** plants - including shrubs, groundcovers and trees - planted across bushland reserves, parks, gardens and around community facilities.
- » Through the Monash Recycling and Waste Centre, we recycled:
  - › **1,157,440**kg of cardboard and paper
  - › **2,477** mattresses
  - › **1,078** gas bottles
  - › **7,720**kg of household batteries
  - › **32,540**kg of polystyrene
  - › **14,630**kg of CDs, cassettes and records.
- » **17,648** charges from our four public electric vehicle charging bays.
- » Collectively more than **20,845**km of roads swept over the year.
- » **66,780,850**kg of waste (garbage, recycling, and food and green waste) collected.
- » More than **5,400** Active Monash members and more than **4,400** Learn to Swim members.
- » **67,420** bookings at the Monash Tennis Centre in Glen Waverley.
- » **2,765** casual hire bookings of Monash sportsgrounds.
- » **1,557,733** visitors to our three Active Monash centres in 2024/25.
- » Our Customer Experience team:
  - › Responded to **44,536** interactions through Webchat
  - › Responded to **12,590** Snap Send Solve requests
  - › Answered **182,545** calls
  - › Created **100,115** service requests.

# Performance Highlights for 2024/25

Council listed seven Major Initiatives to be achieved in 2024/25 in its Council Plan 2021-2025.

Five Major Initiatives were achieved.

There was a total of 32 actions listed in Council's Annual Plan in 2024/25 and 29 of these actions were completed by the end of the year.

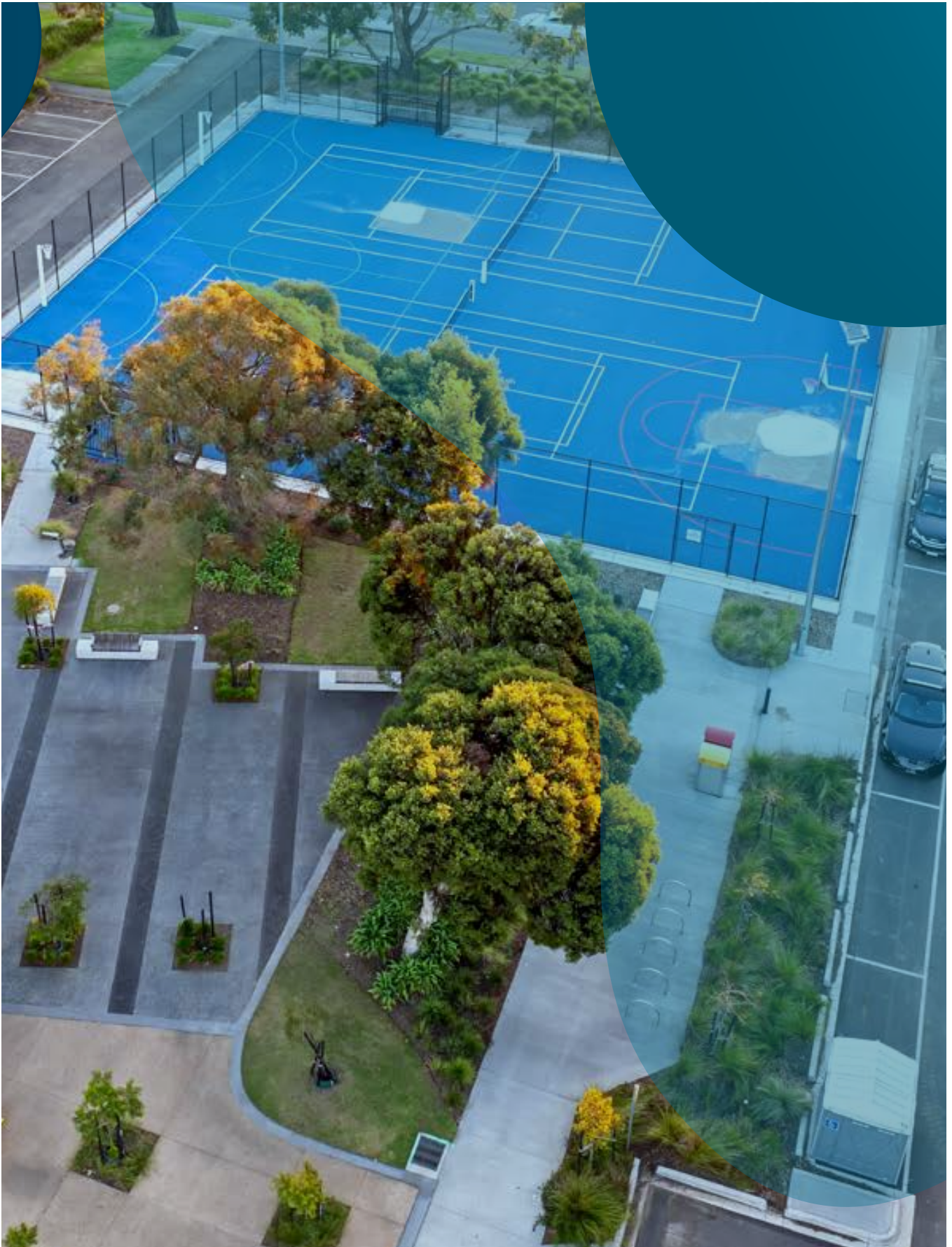
Below is a list of our seven Major Initiatives and the result of each.

| Major Initiative                                                                                                                                                                                                                                                                                                                                                     | Strategic Objective | Result                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Major Initiative 1</b>                                                                                                                                                                                                                                                                                                                                            |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Develop an Integrated Waste Management Strategy, which will include action plans for Circular Economy, Litter Prevention and the Waste and Recycling Centre.                                                                                                                                                                                                         | Sustainable City    | <b>PROGRESSING:</b> The risk analysis, site visits, internal consultation, previous plan evaluations and discovery phase engagement plans are all completed. This plan will be developed as the Circular Economy Strategy, with work recommencing in 2025/26, once an outcome on the introduction of a separate waste charge has been reached.                                                                                                                                                                                                            |
| <b>Major Initiative 2</b>                                                                                                                                                                                                                                                                                                                                            |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Commence the construction of Jack Edwards Reserve Pavilion.                                                                                                                                                                                                                                                                                                          | Inclusive Services  | <b>ACHIEVED:</b> Construction of the Jack Edwards Reserve Pavilion (multi-year project) is on schedule to be completed within budget in August 2025.                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Major Initiative 3</b>                                                                                                                                                                                                                                                                                                                                            |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Contribute to the planning for the implementation of the Victorian Government's four-year-old Best Start Best Life Policy reforms through planning for Monash infrastructure needs for children, young people and families, and through the delivery and opening of the Dorrington Child and Family Hub, Ashwood Memorial Kindergarten and Ward Avenue Kindergarten. | Inclusive Services  | <p><b>ACHIEVED:</b> The implementation of the 2021 Monash Early Years Infrastructure Plan continues, with the official opening of the following facilities completed:</p> <ul style="list-style-type: none"> <li>» Dorrington Child and Family Hub officially opened on 8 May 2025.</li> <li>» Ashwood Memorial Kindergarten officially opened on 12 June 2025.</li> <li>» Ward Avenue Kindergarten officially opened on 13 June 2025.</li> </ul> <p>The completion of these projects supports the Victorian Government Best Start Best Life reforms.</p> |

| Major Initiative                                                                                                                                                                                                       | Strategic Objective | Result                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Major Initiative 4</b>                                                                                                                                                                                              |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Continue to participate in the Precinct Planning work and advocate with the Suburban Rail Loop Authority and the Victorian Government to prioritise new station precincts and their integration into activity centres. | Enhanced Places     | <p><b>ACHIEVED:</b> Ongoing engagement with the Suburban Rail Loop Authority (SRLA) precinct planning project workshops continue, as does regular reporting to Council.</p> <p>Planning scheme amendment for Precinct Structure Plans for all SRL stations was released in February 2025.</p> <p>Council submission to the draft Structure Plan and amendment was adopted by Council in April.</p>                                                                                                                                                                                                                                                                                                                                         |
| <b>Major Initiative 5</b>                                                                                                                                                                                              |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Progress the detailed design for the Civic Precinct Project in Glen Waverley.                                                                                                                                          | Enhanced Places     | <p><b>ACHIEVED:</b> Updated designs for the Glen Waverley Civic Precinct Project were released for community consultation in June 2025.</p> <p>The Milestone 3 Detailed Design Report for the Civic Precinct Project in Glen Waverley was completed and issued on 3 April 2025. This stage captures the work done to value manage the project and showcases the external and internal finishes and design treatments, the design of the facade and public realm and is accompanied by an extensive technical report, describing the performance aspects of the project, and the results of the ongoing collaboration with the Traditional Land Owners. At the May 2025 meeting, Council resolved to proceed to community consultation.</p> |
| <b>Major Initiative 6</b>                                                                                                                                                                                              |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Develop the long-term financial strategy for Council.                                                                                                                                                                  | Good Governance     | <p><b>PROGRESSING:</b> A new Financial Plan and will address the challenges and identify opportunities to ensure Council's long-term financial sustainability.</p> <p>The Financial Plan will be linked to the new Asset Plan and identify gaps to make informed decisions. The Financial Plan 2025-2035 will be adopted prior to October 2025, in line with legislation requirements.</p> <p>The project overlaps two financial years; the work has successfully progressed for this financial year and is on-track to be adopted by October 2025.</p>                                                                                                                                                                                    |
| <b>Major Initiative 7</b>                                                                                                                                                                                              |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Deliver the 2024 General Election for new Council.                                                                                                                                                                     | Good Governance     | <p><b>ACHIEVED:</b> Following the 2024 local government election, all Councillors completed the necessary training and induction in February 2025.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



# 2 The Year in Review



# Mayor's Welcome



On behalf of my fellow Councillors, I am pleased to present Monash Council's 2024/25 Annual Report, detailing what we have achieved in partnership with our community over the last 12 months.

We have much to be proud of, but 2024/25 wasn't without its challenges.

Victorian Government changes to the planning system, with a target of an extra 69,500 dwellings in Monash by 2051, mean we are advocating on your behalf to ensure our suburbs retain what makes them special and that infrastructure keeps up with the growing population.

We've also been advocating for stricter planning controls to protect our tree canopy, with strong local support for our Protect Our Trees advocacy campaign driving our push to introduce stronger protections.

Monash joined 31 other councils in calling on the Victorian Government to delay the rollout of new glass bins across Victoria. We are asking the government to build on the success of their own Container Deposit Scheme and work with councils on practical solutions that do not add additional costs to our community.

Our advocacy for positive outcomes from the Suburban Rail Loop continues, including working with the Victorian Government to ensure future planning decisions reflect the expectations of our community and that construction is planned and coordinated to minimise disruption.

As we look ahead, our budget for 2025/26 continues to build on longer-term projects like the Glen Waverley Civic Precinct and the Waverley Rail Trail. New projects include the reconstruction of Glenburn Tennis Club in Glen Waverley, playgrounds and public toilets, and the upkeep of our roads, footpaths, cycleways, drainage and aquatic centres.

We are also on track to open our new sports facilities at Mount Waverley Reserve and Jack Edwards Reserve in Oakleigh, and I know the sports clubs who will call these home are excited for the coming months.

I look forward to working with my fellow councillors, Council staff and our community to deliver these.

A handwritten signature in blue ink, appearing to read 'Paul Klisaris'.

**Cr Paul Klisaris**  
Mayor Monash City Council

# CEO'S Message



2024/25 has been another busy year.

**We welcomed two new councillors following the local government elections in October and introduced single-councillor wards.**

Our Bogong Car Park extension in Glen Waverley opened in April. This has added more than 500 extra free car parking spaces within walking distance of Kingsway and helps us prepare for future loss of parking in the area as Suburban Rail Loop construction progresses.

We have also opened three early years hubs in Mount Waverley, Oakleigh South and Oakleigh East. These hubs make life easier by delivering services where families can access support and build ongoing relationships with nurses, playgroups and kinder educators, close to their homes and under one roof.

Alongside these openings and new facilities, it is Council's day-to-day work that keeps Monash functioning. Across 2024/25, we collected more than 66 million kilograms of waste (garbage, recycling and green waste), planted 3,221 trees in our streets and reserves, hosted 2,510 events at our libraries with more than 67,000 attendees, received 1,045 planning applications, answered 182,545 phone calls and had 44,536 webchat interactions.

A huge thank you to Council's staff who have worked to make this possible.

The satisfaction of our residents and ratepayers is, as always, top of mind. The feedback we received from our community in the 2025 Community Satisfaction Survey provided us with an overall satisfaction score equal-second among metropolitan councils. Among our most notable increases were customer service and regular garbage collection.

A new Community Vision and Council Plan were adopted in June following extensive community engagement and these will now guide our day-to-day operations and longer-term planning.

I am enormously proud of our organisation and staff and their achievements detailed in this Annual Report.

A handwritten signature in black ink, appearing to read 'A. Diamond', written in a cursive style.

**Dr Andi Diamond**  
CEO



# Services Provided in 2024/25

Council collected \$151.37 million in rates and charges in 2024/25.

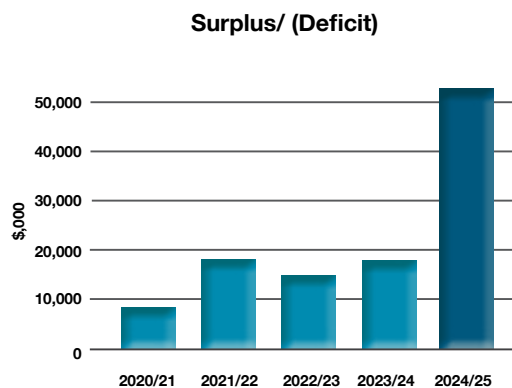


# Financial Summary

Council has returned an operating surplus of \$51.95 million, an increase of \$33.49 million from the 2023/24 result of \$18.45 million. We maintained a debt-free status and a positive Working Capital Ratio (WCR) at 147 per cent.

## Operating Position

Council's comprehensive result of \$289.83 million is an increase of \$240.77 million on the previous year's result. This result includes other comprehensive income of \$237.88 million related to the revaluation of land, buildings and infrastructure.



## Highlights and Variances

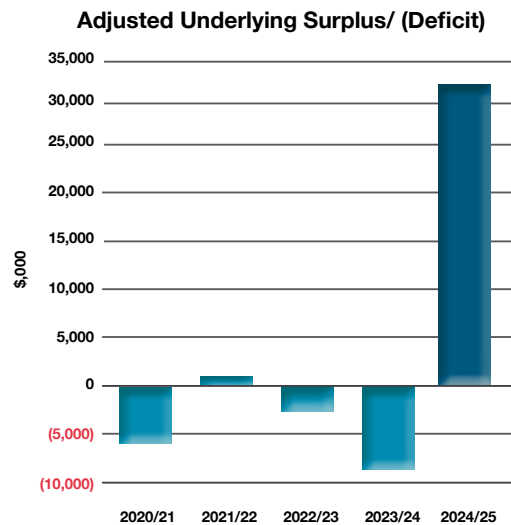
### The major income highlights and variances between 2023/24 and 2024/25 include:

- » Higher statutory fees and charges by \$1.4 million compared to the previous year, mainly in parking income. Increased activity in business centres throughout the year led to more frequent parking patrols and enforcement which contributed to the increase.
- » Higher User fees by \$2.6 million due to increased income in leisure and aquatic facilities and increased waste management services income.
- » Operating grants are higher than previous year by \$9.6 million mainly due to Commonwealth Financial Assistance grant funding received in 2024/25, which increased significantly compared to the previous year; a 150% increase over the 2023/24 allocation.
- » Capital grants are lower by \$9.4 million mainly due to non-recurrence of significant one-off capital grants received in 2023/24, for the Glen Waverley Sports Hub -NELP Project \$8.12 million.
- » Profit from sale of assets totalled \$27.84 million during the year and this item is generally not budgeted for. This relates to the settlement of the Central Car Park sale in late-October.

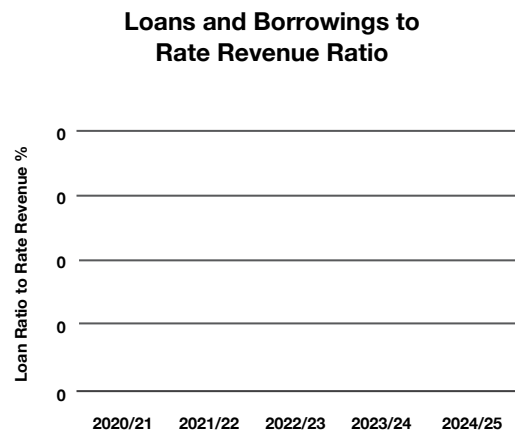
**The major expenditure variances between 2023/24 and 2024/25 are:**

- » Employee costs have increased by \$5.4 million, mainly due to higher salaries and associated on-costs resulting from Enterprise Bargaining Agreement (EBA) increase, increase to the Superannuation Guarantee, and the addition of new positions (3 EFT) through the budget process. The FY 2024/25 actuals also include a greater number of fixed-term employee costs related to the Suburban Rail Loop Authority (SRLA) and other programs, which will be reimbursed by the respective organisations.
- » Materials and services were higher than 2023/24 levels by \$1.1million due to unplanned maintenance activities across horticulture, facility maintenance and drainage areas and Insurance costs increased as the industry is indicating widespread insurance premium rises.
- » Depreciation expense was higher than 2023/24 by \$1.1 million due to higher completion of capital works projects and related project capitalisation to assets. Council's Capital Works Program for the 2024/25 year was \$97.5 million. This resulted in higher value of assets being capitalised during the year. Additional depreciation expense was incurred, mainly in June, as projects completed and were ready to be capitalised as an asset placed in service.

The adjusted underlying surplus of Council, after removing non-recurrent capital and operating grants, cash capital contributions and non-monetary capital contributions, is a surplus of \$31.53 million (this includes \$27.84 million gain on disposal of assets).



We have continued to maintain a debt-free status, having repaid our loan portfolio of \$11.8 million in 2014/15.

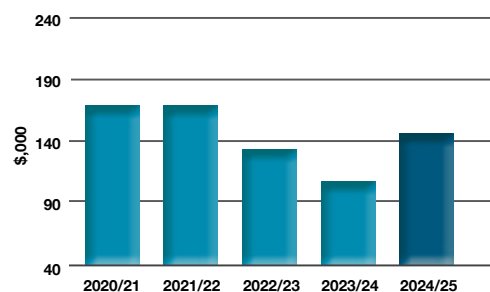




## ➤ Liquidity

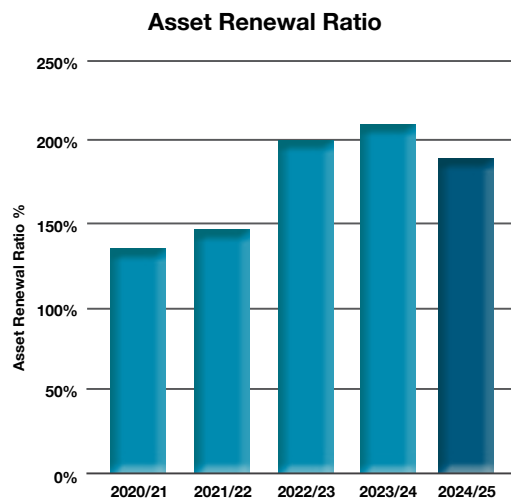
Our cash position in 2024/25 is \$44.14 million, increasing from \$22.58 million in 2023/24. Council has also maintained a positive Working Capital Ratio (WCR) at 147 per cent. Council's long-term target is to maintain the WCR above 150 per cent. A WCR above 150 per cent indicates that there are no immediate issues with repaying short-term liabilities as they fall due. The WCR measures the ability to pay existing liabilities within the next 12 months, for example, a ratio higher than 100 per cent means there are more cash and liquid assets than short-term liabilities.

**Working Capital Ratio (WCR)**



## > Obligations

Council's key strategies include the maintenance and enhancement of existing service levels, increased maintenance and asset management of Council facilities and infrastructure, and the funding of both operating expenditure and renewal capital works from recurrent revenue sources, capital subsidies and cash reserves. To bridge the infrastructure gap, Council invested \$69.86 million in renewal and upgrade works in 2024/25. Council's asset renewal ratio (which is measured by comparing asset renewal and upgrade expenditure to depreciation) was 189 per cent, which is above the expected target of 100 per cent. The longer-term asset renewal trend is positive and reflects our aim to bridge the renewal gap by funding more capital works to maintain the city's existing infrastructure.



## > Stability and Efficiency

In 2024/25, Council raised its rate revenue by the application of a General Rate using Capital Improved Value (CIV) as the basis of valuation. The General Rate applied to all rateable land. A rate increase of 2.75 per cent was budgeted according to the rate cap and as forecast in Council's Strategic Resource Plan. Council received \$151.37 million from general rate revenue, which included \$1.27 million of supplementary rates from new developments. Council planned for an annual increase in rates to maintain service standards, investment in capital works and the maintenance and renewal of existing and ageing infrastructure.

In 2024/25, Council continued charging a limited recycling levy to each ratepayer of \$52 per annum (provision of a \$52 waiver to every eligible pensioner) to meet the increased costs to be borne by Council. This levy raised \$4.44 million to cover these additional costs. Council's actual average rate per property assessment of \$1,697 compares favourably to councils in the metropolitan area. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 57.25 per cent for the 2024/25 year. This reflects the extent of Council's reliance on rate revenues to fund ongoing services.

# Capital Works Overview

As the last Budget for the 2020-2024 Council term, the 2024/25 Budget delivered new initiatives, plus longer-term projects that progressed throughout the year. Our adopted budget was \$107.5 million, with final expenditure of \$97.5 million. This compares with \$109.96 million spent in 2023/24.

## Our Capital Works Program in 2024/25 delivered:

|                       |   |                                                                                                                               |
|-----------------------|---|-------------------------------------------------------------------------------------------------------------------------------|
| <b>\$58.3 million</b> | > | for building works                                                                                                            |
| <b>\$8.65 million</b> | > | for road work                                                                                                                 |
| <b>\$6.67 million</b> | > | for footpath and cycleways renewal                                                                                            |
| <b>\$8.2 million</b>  | > | for recreational, leisure and community facilities                                                                            |
| <b>\$4.6 million</b>  | > | for parks, open spaces and streetscapes, including bushland revegetation, landscaping and open space and street tree planting |
| <b>\$1.9 million</b>  | > | for drainage renewal and upgrade                                                                                              |
| <b>\$1.2 million</b>  | > | for sportsground playing surface and sportsground lighting improvements                                                       |
| <b>\$0.8 million</b>  | > | for structures renewal including retaining walls and bridges                                                                  |
| <b>\$0.6 million</b>  | > | for renewal and construction of public toilets                                                                                |
| <b>\$0.1 million</b>  | > | for renewal of public lighting.                                                                                               |



### Community infrastructure

|                       |   |                                                                                                                                                     |
|-----------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>\$10.8 million</b> | > | for the Jack Edwards Reserve pavilion reconstruction                                                                                                |
| <b>\$1.9 million</b>  | > | for the Essex Heights Tennis Club court construction                                                                                                |
| <b>\$6.6 million</b>  | > | for the Mount Waverley Reserve pavilion redevelopment                                                                                               |
| <b>\$20.5 million</b> | > | for the Bogong Car Park extension                                                                                                                   |
| <b>\$9.3 million</b>  | > | for early years projects at Dover Street Kindergarten, Ward Avenue Kindergarten, Dorrington Child and Family Hub, and Ashwood Memorial Kindergarten |
| <b>\$1 million</b>    | > | for Mount Waverley Reserve cricket net construction                                                                                                 |
| <b>\$1 million</b>    | > | for Carlson Reserve Pavilion redevelopment                                                                                                          |
| <b>\$1.5 million</b>  | > | for the Gateway Neighbourhood Activity Centre retail precinct upgrade                                                                               |
| <b>\$2.1 million</b>  | > | for the design and/or construction of playspaces.                                                                                                   |



# Major Capital Works Projects

## > **Bogong Car Park, Glen Waverley**

Council has delivered on a commitment to provide additional car parking in Glen Waverley by upgrading and extending our Bogong Avenue car park. This has added more than 500 additional free car parking spaces to provide over 1,000 spaces within walking distance of Kingsway. Construction on the \$40+ million project started in July 2023, with the extended car park re-opened in April 2025.

## > **Carlson Reserve pavilion, Clayton**

A \$2.8 million upgrade of the Carlson Reserve pavilion was designed in consultation with the tenant clubs, with construction completed in September 2024. The new pavilion features four change rooms, umpire's room, kitchen, social space, first aid room, storage for tenant clubs and public toilets. This new development will enhance sporting opportunities.

## > **Essex Heights Reserve tennis court reconstruction, Mount Waverley**

The \$1.8 million tennis court reconstruction project at Federal Reserve in Mount Waverley, home to the Essex Heights Tennis Club, was completed in April 2025, with the reconstruction of six tennis courts.

## > **Dorrington Child and Family Hub, Mount Waverley**

Council's new Dorrrington Child and Family Hub in Mount Waverley opened in May 2025. The hub includes two 33-place kindergarten rooms with outdoor learning environments; a multi-purpose room and playgroup space with facilities to support children with sensory processing differences and neurodivergence; and a new base for Council's sleep and settling program and lactation program (including a parents' lounge, day stay sleep rooms, office, and courtyard garden). The Victorian Government contributed \$4.5 million towards the \$6.3 million project, with Council contributing \$1.8 million.

## > **Ward Avenue Kindergarten, Oakleigh South**

Ward Avenue Kindergarten in Oakleigh South has been extended and refurbished, with two 33-place kindergarten rooms, outdoor learning environment and staff working spaces and amenities. The Victorian Government contributed \$1.6 million towards the project, with Council contributing \$3.3 million.

## > Ashwood Memorial Kindergarten

A new 33-place kindergarten space has been added to Ashwood Memorial Kindergarten, along with an upgraded outdoor learning environment. The Victorian Government contributed \$1.6 million and Council \$1.9 million towards the \$3.5 million project.

climbing equipment, a spinner, a rocker, a nature play area, seating, bicycle hoops and an accessible path.

- » Pinewood Reserve, Mount Waverley: a sensory-themed playspace featuring a swing set, multi-play unit with two slides, music flower chimes, sandpit, water play, access communication signage, insect hotel, picnic tables, seating and drinking fountain.

## > Dover Street Preschool, Oakleigh East

Dover Street Preschool is the first modular early years build in Monash. The modular design showcases the advantages of innovative and sustainable construction methods with reduced disruption and delivered 33-place kindergarten rooms and an outdoor learning environment that encourages exploration and play.

## > Playspaces across Monash

Every year we upgrade playspaces in Monash, so our youngest residents have engaging outdoor places that support their development and capacity for play.

**In 2024/25, we upgraded playspaces at:**

- » Mulgrave Reserve, Wheelers Hill: a basketball/multi-sport quarter court, fitness hub with a focus on equipment for older adults, dedicated play area for toddlers and preschoolers, equipment for older children, accessible elements and nature play, plus picnic area with barbecue, seating and drinking fountain.
- » Orchard Street Reserve, Glen Waverley: a double swing set and nest swing, two multi-level play units with slides, monkey bars and

## > Dog off-leash areas

Work continues to deliver dog off-leash areas in Monash. In May 2024, Council secured \$500,000 from the Victorian Government for dog off-leash enhancements at Mount Waverley Linear Reserve (including Heany Street and Beverley Grove reserves). Our plans were shaped by community consultation and include upgrades to safety fencing and gates, bins, drinking fountains with dog bowls, dog-friendly equipment, new and upgraded paths, signage and a shelter. Work started in January 2025 and will be completed in 2026.

Further improvements have been made through our three-year program to upgrade dog off-leash areas across Monash, including additional bins, dog bag dispensers, drink fountains with dog bowls and signage.

## > Jack Edwards Reserve pavilion and grandstand

Work continues on the new \$14.7 million pavilion and grandstand at Jack Edwards Reserve. Construction commenced in April 2024 and is due for completion in September 2025. Home of National Premier League team the Oakleigh Cannons, the project will see facilities at the reserve upgraded to provide a new pavilion with facilities including a 500-seat grandstand, four

female-friendly change rooms, two female-friendly umpire change rooms, a first-aid room, timekeeper and media room, and upgrade of existing LED lighting. This will accommodate an increase in football participation, particularly by female teams. The project budget of \$14.7 million includes an \$8.2 million commitment from Council, \$4 million from the Victorian Government, \$2 million from the Commonwealth Government and \$530,000 from the Oakleigh Cannons.

## ➤ Mount Waverley Reserve works

Progress on work at Mount Waverley Reserve has continued to implement the reserve's masterplan, with works completed for the sportsground, public toilets, cricket nets, maintenance storage shed, lighting and playspace. A new \$9.5 million two-level pavilion is nearing completion, with opening expected in the second half of 2025.





# Major Achievements

## ➤ Mayor appointed to Local Government Mayoral Advisory Panel

Monash Mayor Cr Paul Klisaris was appointed one of nine mayors to the Victorian Government's Local Government Mayoral Advisory Panel for 2025. The panel was established by the Minister for Local Government under the *Local Government Act 2020* to provide advice to the Minister on issues that impact the local government sector.

## ➤ Planting in Monash

We continue to surpass records for planting in Monash. In 2024/25, we planted 3,221 trees in our streets and open space reserves - a 15 per cent increase compared to 2023/24.

139,208 plants, including shrubs, groundcovers, and trees were planted across bushland reserves, parks, gardens and around community facilities. This is an increase of 41,590 compared to the previous financial year and exceeds our previous record from 2019/20 by 13,000.

We have also cultivated and planted 41 *Eucalyptus yarraensis*, a critically endangered local species, at the former Glenvale Tennis Club site as part of its rewilding and revegetation efforts for the area.

## > Early years builds

The completion of the Dorrington Child and Family Hub in January 2025 capped off 10 kindergarten and early years upgrades delivered by Council in partnership with the Victorian Government over the last four years. Also completed in 2024/25 were Dover Street Preschool, Ward Avenue Kindergarten and Ashwood Memorial Kindergarten.

You can read more about these projects in the Major Capital Works section on page 27.

## > Start Up, Invest and Grow in Monash

The inaugural Start Up, Invest and Grow in Monash program, designed to empower entrepreneurs, startups and businesses in the City of Monash, was held in May with 11 workshops/ events exploring everything from startup funding, securing tenders, government programs to digital marketing and the future of AI.

Council hosted a tour of some of Monash's world-class facilities, looked to the future with support for bio-led ventures, and brainstormed ways to empower growth in female-led businesses. In partnership with Monash Precinct Network, the initiative offered local businesses a chance to connect with Monash's world-class research institutions and creating powerful networks. More than 600 businesses heard from 30 subject matter experts.

## > Prosecutions

Council had several notable prosecutions in 2024/25. In the Ringwood Magistrates' Court in February 2025, a former Mulgrave food business operator was convicted and fined \$55,500 after being found guilty of 21 charges under the *Food Act 1984*.

As of 30 June 2025, the decision of the Magistrate's Court was the subject of an appeal in the County Court.

In the Moorabbin Magistrates' Court on 5 March, former rooming house operators Michael Nunez and Kim Pham each pleaded guilty to a total of 3 charges under the *Public Health and Wellbeing Act 2008* and the *Public Health and Wellbeing (Prescribed Accommodation) Regulations 2020*. They were both convicted and fined \$2,500, ordered to pay more than \$6,700 in costs, resulting in total penalties exceeding \$11,700.

And in the Ringwood Magistrates' Court on 5 June, a Glen Waverley resident was fined \$9,000 for poisoning an established 18m lemon-scented gum tree on their property.

## > Community Safety and Amenity Local Law 2024

Following significant community consultation, Council's new Community Safety and Amenity Local Law 2024 became operational on 1 February 2025.

Thanks to community feedback, we made some changes and, notably, the proposed requirement to put bins out no earlier than 5pm the day before collection was wound back to 24 hours before collection.

The Local Law ensures safety and amenity for all people who live, work and play in Monash by regulating things like overhanging vegetation, footpath trading and the protection of Council assets. It also includes enhanced controls around waste management, behaviour on Council land and in Council buildings, and the neighbourhood amenity.

# Digital and Technology

2024/25 saw the continued progress of digital and innovation projects by Council.

- » The Digital Transformation Program continues to drive meaningful change across Council by modernising systems, improving delivery practices and enhancing collaboration, creating more agile and efficient services for staff and the community.
- » Expanded our pilot program of people-counting sensors, adding 18 sensors, which will help us better plan and respond to activity in our busy shopping precincts and reserves.
- » Installed four weather stations throughout the municipality to monitor local weather conditions.

## Initiatives as part of our program included:

- » A new Project Portfolio Management (PPM) to streamline Council-wide project delivery and governance.
- » Introduction of a new Smart City Framework. Under the Smart City program, we:
  - » Increased the number of smart stormwater sensors to 144 to enhance our proactive stormwater maintenance program.
  - » Installed 65 new waste bin sensors to optimise the process of emptying bins in public areas.
- » Data analytics and integrations: We made significant progress in enhancing the Council's data maturity, focusing on accessibility, automation, and insights, with the integration external systems expected to save about 500 hours annually through automation.
- » Cybersecurity: We have enhanced Council's digital resilience and improved its capacity to address evolving threats. Monthly phishing simulations and yearly cybersecurity training continues, boosting organisational awareness and operational preparedness.



# Sustainability Initiatives

## > Food waste recycling

Contamination rates in Council's food and garden waste bin service dropped from 4.5 per cent in April 2024 to 1.1 per cent in April 2025, reflecting education and support to the Monash community since the change to collection frequencies in 2022.

## > Detox Your Home

Council hosted the Detox Your Home event in April at the Monash Operations Centre. Detox Your Home is a program run by Sustainability Victoria where residents can safely dispose of toxic household chemicals such as weed killers, cleaning products, cosmetics and other household chemicals for free. Almost 700 residents and community members dropped off nearly 15,000 litres of household chemicals for safe disposal.

## > Recycled infrastructure

Council used recycled content asphalt on all local road renewal projects this year, the first time this product has been used for the entire program. The asphalt contains crushed glass sourced from recycling bin contents and reduces carbon by over 40 per cent compared to virgin asphalt.

## > Gardiners Creek Regional Collaboration

In early 2025, we teamed up with the CSIRO for a three-month pilot project to monitor litter in Scotchmans Creek. Sensors captured images of the water below, which CSIRO's AI technology then analysed to identify types of litter. This showed litter levels varied significantly along the creek, with 290,000 images captured and analysed. The most common litter type detected was soft plastic packaging, followed by polystyrene and plastic beverage bottles. The project demonstrated that AI can effectively identify litter hotspots and support targeted stormwater management.

## > Repair Café

Our Sustainable Monash team hosted six Repair Café events in partnership with Monash libraries, Mount Street Neighbourhood House and Amaroo Neighbourhood House. The events provide a place for residents to have items assessed and repaired by skilled community volunteers, while also learning how to repair items themselves, to extend their overall use and life.

## > Free mulch for the community

Following an extreme storm event in February 2024, Council offered residents the chance to pick up free mulch Monash Recycling and Waste Centre. The last of the mulch was taken in November 2024, with thousands of cubic metres of mulch collected and used by our community in their gardens.

## > Lighting upgrades

As part of our Zero Net Carbon Action Plan 2020-2025, audits of metered public lighting, sportsground lighting and associated poles and outdoor building lighting have established future replacement programs. We also converted sportsground lighting to LED at Columbia Park, Caloola and Holmesglen reserves, and Waverley Women's Sports Centre. Seventeen new light poles, plus fittings and electrical infrastructure were added in the Euneva Car Park in Glen Waverley.

## > Solar energy

Solar was installed at six Council sites in 2024/25: Bogong Car Park, Dorrington Child and Family Hub, Ward Avenue Kindergarten, Dover Street Kindergarten, Ashwood Memorial Preschool and Carlson Reserve's pavilion. In 2024/25, we generated a total of 793Mwh of solar power from solar sites at the Monash Aquatic and Recreation Centre, Monash Operations Centre, Civic Centre, Oakleigh Recreation Centre, Electra Community Centre, Wellington Community Centre and Clayton Community Centre.

## > Clothing exchanges

Council has been keeping good quality clothing in circulation with three clothes swap events in 2024/25. The first was a children's clothing event at Clayton Library where 120 people swapped 1,200 items of clothing. The second event incorporated kids, teens and adults clothing, toys and festive decorations at Council's Glen Waverley Civic Centre, with more than 200 people swapped more than 1,600 items. Leftover toys and clothes were donated to the Our Village charity. The third event, also in Glen Waverley, was a mega swap event for kids, teens and adults with 250 people attending and more than 2,000 items were kept in use.

Over the three clothing exchanges more than 600 people swapped more than 5,000 items of good quality clothing, demonstrating the interest from our community in reuse and keeping items in circulation.

## > Community planting in Kelly Street, Chadstone

A community planting day was held in June in Kelly Street, Chadstone, to transform a 290m-stretch along the road reserve into a green corridor. The 2,000m<sup>2</sup> area, adjacent to the freeway sound barrier, now has 2,500 new native plants.

This event was a collaboration between Council and 20 volunteer residents. The combined efforts have enhanced local biodiversity and contributed to a greener and more beautiful streetscape, and reduced noise from the freeway.

# Advocacy

## > Federal Election government pledges

Following the federal election in 2025, we look forward to working with the elected Labor Government and our MPs in Chisholm and Hotham to partner on their local commitments:

- » More equitable, inclusive and accessible playfields and parks in Hotham
- » Upgrade works at our Monash Aquatic and Recreation Centre in Glen Waverley
- » Construction of a Greek cultural hub in Oakleigh.

## > Protect our Trees

For the past five years, Council has been asking the Victorian Government to give us planning controls to protect and improve the landscape and tree canopy of Monash. Despite multiple applications, we're still waiting for the government to make a decision that can stop the loss of our tree canopy.

In July 2024, Council encouraged ratepayers to join our advocacy and let the Minister for Planning know they supported the campaign, or to email the Minister directly. More than 1,000 postcards were returned, which have been passed onto the Victorian Government, and our advocacy efforts continue.

## > Suburban Rail Loop

The Victorian Government is progressing works on the Suburban Rail Loop (SRL), with works on stations at Clayton, Glen Waverley and Monash ramping up in 2024/25. While this is a Victorian

Government project, Council works closely with the Suburban Rail Loop Authority (SRLA) and its contractors to ensure works are well-planned and communicated.

In early 2025, the SRLA released updated draft structure plans, implementation plans, and technical reports for community consultation. These will drive crucial decisions for future development around new stations in Clayton, Glen Waverley and Monash and nearby in Burwood. The plans and documents were informed by earlier community consultation, including other submissions by Council.

In our response, Council reaffirmed its broad support for the SRL project but noted concerns regarding the short consultation period, the lack of detail within the plans themselves, and the submission process.

## > Gambling harm and prevention

Council continues to be concerned about the impact gambling has on the most vulnerable members of our community. We have a history of leadership in the prevention of harm from gambling and are a founding member of the Alliance for Gambling Reform. Following advocacy efforts, uniform operating hours and mandatory carded play reforms have been announced and are being implemented by the Victorian Government. These reforms are potentially life-changing for those at risk of or currently experiencing harm from gambling and a win everyone who has advocated for change.

## > Elder abuse awareness

Monash continues to take a whole-of-community and whole-of-organisation approach to elder abuse prevention, embedding it across our Age Well programs, community education, partnerships and staff training. A range of Positive Ageing Lifestyle Program (PALS) educational and community events throughout 2024/25 supported Monash's elder abuse prevention efforts by promoting autonomy, legal literacy and age-positive narratives.

Council partnered with the Southern Melbourne Elder Abuse Prevention Network including Glen Eira, Bayside, Casey and Kingston councils for "Your Home. Your Choice" to recognise World Elder Abuse Awareness Day, a free workshop where more than 120 people heard from experts about what to be aware of when sharing a home with family or friends.

## > Family and gender-based violence

Council continues to support 16 Days of Activism Against Gender-Based Violence, a global campaign to raise awareness about violence against women and its impact on a woman's physical, psychological, social wellbeing and economic security. From 25 November to 10 December 2024, our Glen Waverley Civic Centre was lit up in orange – the signature campaign colour. We hosted our Walk Against Violence, with more than 60 staff members walking with the local Kara Family Violence Service and members of Monash Men's Shed. With Maroondah Council, we ran a free webinar – Start the Conversation: Family Violence is Everyone's Business – featuring a panel of speakers and moderator, journalist Patricia Karvelas. There were also themed storytime events at our libraries.



We recognised Are You Safe at Home? Day (10 May) with a webinar on 14 May in collaboration with Maroondah and Knox councils. The 'Know Your Rights: Navigating family violence supports' webinar featured panel of experts from Eastern Community Legal Centre, Free From Family Violence and InTouch (a multicultural centre against family violence).

We ran two training opportunities for Monash volunteers, community groups and advisory committee members. The '3R's of Family Violence' training was delivered by two experienced facilitators from Free From Family Violence. These two-hour sessions build participants' understanding of their ability to respond appropriately to disclosures.



## Grants and Funding

Grants and funding Council received or was awarded in 2024/25 included:

- » \$150,000 from the Victorian Government's New and Upgraded Dog Parks program for dog off-leash enhancements at Jack Edwards Reserve.
- » \$164,427 from the Victorian Government (Sport and Recreation Victoria) through the Local Sport Infrastructure Fund to further expand and enhance play and active recreation opportunities at the Argyle Reserve Playspace in Hughesdale.
- » \$40,000 from the Victorian Government (Sport and Recreation Victoria) through the Local Sport Infrastructure Fund to develop detailed plans to upgrade the Glen Waverley Bowls Club for two fully covered bowling greens.
- » \$75,000 from the Victorian Government as part of the 2025/26 Budget announcement towards an electronic scoreboard at Jordan Reserve.

- » \$250,000 from the Victorian Government as part of the 2025/26 Budget announcement towards WA Scammell Reserve cricket nets.
- » \$500,000 from the Victorian Government's 2024/25 Budget towards the redevelopment at Brandon Park Reserve.
- » \$300,000 from the Victorian Government's 2024/25 Budget towards the ground reconstruction at Central Reserve south oval in 2025.
- » \$50,000 from the Australian Government through the Revive Live program to support Live at Warrawee event.
- » \$10,000 from the National Australia Day Council to support local participation in Australia Day activities.
- » \$215,425 from the Victorian Government's Education Department for the delivery of the School Focused Youth Service program.
- » \$75,000 from Creative Victoria's Strategic Partnership Initiatives to support the Museum of Australian Photography (MAPh)'s programming.
- » \$50,000 from the Bowness Family Foundation to support the Marketing and Communications position at MAPh.
- » \$17,500 FReeZA funding from the Victorian Government to support the delivery of safe, youth-friendly events for young people aged 12-25 years.
- » \$25,000 from the Albert and Barbara Tucker Foundation to support Protest as a creative act exhibition (MAPh).
- » \$12,500 from the Gordon Darling Foundation to support the production of The Basement publication (MAPh).
- » \$10,000 from the Albert and Barbara Tucker Foundation to support the production of The Basement publication (MAPh).
- » \$15,000 from the Gordon Darling Foundation to support MAPh Director with an international travel grant (MAPh).
- » \$5,000 from the Gordon Darling Foundation to support MAPh Senior Curator with a domestic travel grant (MAPh).
- » \$5,000 from the Bowness Family Foundation for creation and implementation of symposium program PHOTOREAL 2024 (MAPh).
- » \$20,000 from the Bowness Family Foundation for creation of interview series with past Bowness Photography Prize winners and judges (MAPh).
- » \$7,200 Robert Salzer Foundation acquisitions grant for acquisitions (MAPh).
- » \$15,000 from Kee Wong for the Wai Tang Commissioning Award (MAPh).
- » \$100,000 Circular Economy Organics Council Fund grant from the Victorian Government to support the use of organic compost (derived from the food waste in green bin) on Council parks and gardens.
- » \$25,000 Central Registration Enrolment Scheme Improvement grant from the Victorian Government to support enhancements to Council's kindergarten enrolment system.
- » \$1,500 from Respect Victoria for 16 Days of Activism Against Gender-based Violence initiatives.
- » \$40,000 funding from Melbourne Water Liveable Communities Liveable Waterways Program to support the Water Sensitive Urban (WSUD) Officer position.

# Responding to our Community

## > Snap Send Solve

The Snap Send Solve smart phone application enables residents to report issues including graffiti, dumped rubbish, overgrown vegetation and footpath obstructions by providing photos and information. In 2024/25, 12,590 incidents were reported via the app – with reports for dumped rubbish the most common. Council receives the location and a photo of the concern, and keeps residents informed on what action has been taken.

## > Customer experience

The webchat service for residents to interact with the Customer Experience team online continues to be popular, with Council responding to 44,536 interactions - a 21 per cent increase from 2023/24.

In 2024/25, our Customer Experience team responded to 182,545 phone calls and created 100,115 service requests.

## > Language Aides

The Language Aide program extends Council's customer experience delivery in different languages to residents, business owners, and visitors. The program supports Monash staff who can help translate information in languages including Hindi, Punjabi, Mandarin, Cantonese and Korean. Mandarin continues to be the most requested language.

## > Livestreaming Council meetings

Council continues to livestream its monthly meetings so people can watch online at the meeting time or afterwards. We had 1,557 live views and 1,493 views of archived meetings in 2024/25.

# Community Satisfaction

Council's annual Community Satisfaction Survey was conducted in February 2025 as a random sample, door-to-door, in-person interview-style survey. The research was undertaken by independent research company Metropolis Research Pty Ltd, with 800 randomly selected residents aged 15 years and over.

Council recorded an overall satisfaction score of 7.3/10, placing Monash equal-second among councils for the highest level of satisfaction among all metropolitan councils.

**Satisfaction in the Local Government Performance Reporting Framework reporting requirements for Monash were:**

- » Council's overall performance (7.3)
- » Maintaining trust and confidence of the local community (7.1)
- » Community engagement and consultation (7.4)
- » Making decisions in the interest of the community (7.2)
- » Responsiveness to local community needs (7.1)
- » Representation, lobbying and advocacy on behalf of community (7.2).

**Monash Council services with the highest satisfaction levels included:**

- » Regular green waste collection (8.6)
- » Local library and library services (8.4)
- » Regular garbage collection service (8.3)
- » Services for children and their families (8.3)
- » Waste transfer station (8.3)

**Areas identified as needing attention were:**

- » Street trees (12 per cent)
- » Rubbish and waste issues including garbage collection (11 per cent)
- » Traffic management (12 per cent)
- » Parking both enforcement and availability (13 per cent)
- » Lighting issues (10 per cent)
- » Road maintenance and repair related issues (10 per cent).

The full report is available on Council's website: [monash.vic.gov.au/satisfaction-survey](https://monash.vic.gov.au/satisfaction-survey)



# Community Consultations

Our Shape Monash online engagement platform encourages community input into Council's decision-making.

In 2024/25, there were 42,723 visitors and 1,455 contributions to our consultation projects on Shape Monash.

**Our engagement projects in 2024/25:**

- » Proposed Election Period Policy
- » Mount Waverley Linear Reserve dog off-leash enhancements
- » Review of Plaques and Memorials Policy
- » Sports Club Framework Refresh
- » Waverley Rail Trail
- » Draft Active Reserves Signage and Sponsorship Policy
- » Brandon Park Reserve pavilion
- » Proposed location for public toilets at Glen Waverley North Reserve
- » Amendment C174 – Implementation of the Monash Affordable Housing Strategy
- » Carlson Reserve improvements
- » Draft Economic Development Strategy
- » Creative Programming Review
- » Children, youth and family spaces





### Shape Your Monash 2025-2029:

Shape Your Monash invited community feedback to inform the strategic documents that will guide Council's decision making for the next four years and beyond. Following a community survey, a community panel representing a range of backgrounds was appointed (from more than 100 people, randomly selected 19 people), meeting in August and September so they could share their aspirations for Monash's future.

Feedback has helped us to refresh our Community Vision and provided input into our Council Plan, Health and Wellbeing Plan, Asset Plan, Financial Plan, Annual Budget, and Revenue and Rating Plan. Updated plans were adopted by Council in June 2025.

- » Amendment C172 – Implementation of the Monash Boulevards Urban Design Framework
- » Road safety improvements in View Mount Road, Glen Waverley
- » Help shape live music in Monash – draft Live Music Action Plan
- » Monash playspace upgrades 2025/26
- » Amendment C173 – Implementation of the Huntingdale Precinct Plan
- » Soccer pitch realignment at Carlson Reserve
- » Street tree management.

### Monash Flood Mapping Project:

Melbourne Water is working with local councils to update flood maps across the Greater Melbourne area using the modelling, current and forecast rainfall data, and local knowledge. In March and April 2025, we asked for residents' local experiences with flooding, with mapping for people to pin their areas of concern. We also held three community drop-in sessions. Key themes of feedback were locations and dates of historical flooding; lack of adequate drainage infrastructure and maintenance; and risk to property and home insurance premiums and coverage. We are reviewing the locations and carrying out drainage works or preventative maintenance where possible. The information will be used to help verify the flood mapping model being prepared by Melbourne Water.

- » Reimagining Glen Waverley (opened June 2025, due to close in July 2025)
- » Proposed waste charge (opened June 2025, due to close in August 2025).

# Committees and Community Building

## > Sir John Monash Awards

These awards acknowledge Monash community members who give back to the community.

We received 80 nominations across 11 award categories for the 2024 Sir John Monash Awards, with a new category, Reconciliation Champion, introduced to deliver a commitment in our Reconciliation Action Plan. We also introduced the Young Leader award, for children aged 8 to 14.

Erin Bartleton and Leasyl Richards won the overall Sir John Monash Award for Outstanding Leadership and for Sustainability Leadership, after being nominated for their work embracing sustainability at Wheelers Hill Primary School.

The 2024 winners were announced at a ceremony on 11 September 2024 at the Museum of Australian Photography:

- » **Reconciliation Champion:** Rebecca Tyson
- » **Multicultural Champion:** Monash Interfaith Gathering
- » **LGBTIQA+ Community Leadership:** Jesra Garcia
- » **Outstanding Advocate of People with Disabilities:** Jake Walton
- » **Sustainability Leadership:** Erin Bartleton and Leasyl Richards
- » **Youth Leadership:** Thomas Maguire-Nguyen
- » **Young Leader:** Isabella and Ryan Xie
- » **Volunteer of the Year:** Donna Taylor
- » **Inspirational Women's Leadership:** Forough Derakshan
- » **Positive Ageing Leadership:** Liangcheng Fu
- » **Active Monash:** Mark Collins.



## > Community Grants

Monash has one of the largest community grants programs in Victoria, and in 2024/25 we supported applicants to access 10 categories of grants, funding approximately \$2.4 million in grants to groups and organisations.

229 applications were considered, with Council providing cash and in-kind hall hire funding to 84 new projects from community groups and organisations to support services, programs and events for the Monash community, in addition to the 126 multi-year grants already in place.

We also allocated a one-off grant program for Monash's emergency relief agencies to apply for funding to help implement projects that focus on their ongoing sustainability to ensure these services continue to be available to the community.

## > Citizenship ceremonies

Council conducts citizenship ceremonies on behalf of the Australian Government's Department of Home Affairs. There were seven ceremonies held in 2024/25, with 1,322 people receiving their citizenship.

## > Committees

### Monash Youth Committee

The Monash Youth Committee (MYC) is made up of people aged 15 to 25 who discuss ideas and promote initiatives to benefit young people who live in the municipality. In the past 12 months, the committee explored three issues impacting Monash young people: youth issues and law enforcement in Monash and changes to youth bail laws; Victorian public transport system impacts and user safety; and Suburban Rail Loop engagement.

### Junior Advisory Group

Council's Junior Advisory Group brings together primary school students and councillors twice a year to discuss community issues. Meetings are held at the Civic Centre in Glen Waverley, where selected students ask questions and share ideas. Students were consulted on key Council initiatives, including Council's new Community Vision and key strategic documents, and the Children, Youth and Family Services Infrastructure Plan. Schools that participated in 2024/25 were St Leonard's, St Christopher's, Mount Waverley, Waverley Meadows, Albany Rise, Glen Waverley, Pinewood and Highvale primary schools, and Holy Family School.

### Disability Advisory Committee

The Disability Advisory Committee (DAC) gives community members with a disability, carers, and those with interests in disability an opportunity to advocate directly to Council. Through 2024/2025, committee members were instrumental provided feedback on Council's Community Vision, Council Plan, Health & Wellbeing Plan and the design/development of the Glen Waverley Civic Precinct Project.

### Gender Equity Advisory Committee

The Gender Equity Advisory Committee (GEAC) is made up of community members, councillors and representatives of community organisations who have a focus on gender equity and/or women's health and wellbeing. Committee members contributed to providing a gender lens over key Council work, including the new Community Vision, Council Plan and key strategic documents, Monash Community Grants Program, events calendar, and the sustainability of the Free From Violence Program. The committee also led Council's submission to the Victorian Government's Inquiry into Women's Pain.

### LGBTIQA+ Advisory Committee

The LGBTIQA+ Advisory Committee is part of an ongoing commitment to recognise, represent and connect with members of Monash's LGBTIQA+ communities. The committee is made up of community members, councillors and representatives of community organisations, agencies or service providers who have a focus on LGBTIQA+ communities in Monash. The committee provides Council with advice on strengthening the representation and inclusion of people who identify as LGBTIQA+ within the Monash community and to contribute to the implementation of Council's LGBTIQA+ Action Plan. This year, committee members contributed to providing an LGBTIQA+ lens to Council work such as the new Community Vision, Council Plan and key strategic documents, Monash Community Grants Program, Monash events and the Glen Waverley Civic Precinct project.

### Environmental Advisory Committee

The Environmental Advisory Committee (EAC) is made up of 14 community representatives and two councillors. The committee met monthly in 2024/25 to discuss and provide advice to Council on a range of topics and issues supporting the delivery of the Environmental Sustainability Strategy 2016-2026 and the Zero Net Carbon Action Plan 2020-2025, including climate resilience, behaviour change and sustainable education, advanced waste management, biodiversity, community engagement, water-sensitive urban design, innovation and circular economy.

### Multicultural Advisory Committee

The Multicultural Advisory Committee (MAC) meets to consult on issues affecting Monash's multicultural community and provides feedback and advice to Council on its policies, plans and services that impact people of culturally and linguistically diverse backgrounds. The committee is made up of community members, councillors and representatives of community organisations, agencies or service providers. It helps Council promote the benefits of cultural diversity in the Monash municipality and beyond, and provides advice to Council with its communication, engagement and consultation with multicultural communities. Committee members gave feedback to a wide range of Council work areas and contributed to providing a multicultural lens to Council work, such as the new Community Vision, Council Plan and key strategic documents, Monash Community Grants Program, events and Creative Framework Review, caste discrimination in Monash, and contributed to Council's submission to the Victorian Multicultural Review.



#### Positive Ageing Reference Group

The Positive Ageing Reference Group (PARG) is made up of older adults in Monash who provide feedback to Council on its policies, plans and services. They also provide advice to Council on communication, engagement and consultation with older people, and help Council in promoting the benefits of positive and active ageing. Key activities included shaping the forum's future direction and providing input into Council's new Community Vision, Council Plan and key strategic documents.

## > Projects and services building community capacity

#### Active Monash

Active Monash achieved several records in 2024/25. A major milestone was achieved early in late-2024 when Oakleigh Recreation Centre surpassed the 1,000-member mark for the first time.

Minky's Swim School enrolments achieved an all-time high at Monash Aquatic and Recreation Centre, with more than 3,600 students enrolled.

The new Glen Waverley Sports Hub building opened in April 2024 and has seen a record attendance for golf and tennis bookings across 18 tennis courts. The tennis centre had 67,420 bookings in 2024/25, while golfers played 79,479 rounds of golf. There were 38,455 rounds played at Oakleigh Golf Course.

Our three Active Monash centres – Monash Aquatic and Recreation Centre, Oakleigh Recreation Centre and Clayton Aquatics and Health Club – had a combined attendance of 1,557,733 – up 6 per cent compared to 2023/24. This was a result of higher membership, higher program numbers and the introduction of Active Communities programming in the centres. The three centres had 218,340 attendances at group fitness classes – an increase of almost 16 per cent compared to 2023/24.

Active Monash's Attendant Support Program, which helps people who may need additional support to access our facilities and programs, had 2,736 attendees – a 12 per cent increase compared to 2023/24.

#### Accessibility at playspaces

We made local playspaces more accessible with new communication boards at Wellesley Road Reserve play space (Glen Waverley) and Westerfield Drive Reserve sensory play space (Notting Hill). Developed by AccessAbility Australia in collaboration with Council, the communication boards feature symbols and pictures to help everyone to interact and participate, no matter how they communicate, making our play spaces more inclusive and ensuring that everyone can express themselves and participate in a variety of play activities.

#### Youth and Middle Years Development Workshops

To better meet the evolving needs of young people, leadership development opportunities are now offered through one-off workshops and short-term working groups. Monash Youth Services delivered eight skills development workshops to more than 70 young people this year, focusing on life skills, respectful relationships, and personal and physical development.

#### MYzone program for children and young people

MYzone is a social and skill development program for children and young people aged 8-13 years. Over the past 12 months, 42 young people have participated in the program, which is instrumental in providing a safe and accessible space for young people as they prepare for transition into secondary school.

#### Child Friendly Cities school visits and consultations

Council is committed to creating a safe, inclusive community where all children and young people are valued and protected. We have zero tolerance for child abuse and take all allegations seriously.

Officers visited Albany Rise, Mulgrave, St Leonard's, St Peter's, Ashwood and Glen Waverley primary schools to provide educational sessions to students. We also delivered child-friendly engagement and consultation sessions tailored to suit the age and developmental stage of participants, with young people helping inform Council's:

- » Integrated Planning Project (Community Vision, Council Plan, Health and Wellbeing Plan, Asset Plan, and Rating and Revenue Plan)
- » Children, Youth and Family Services Infrastructure Plan
- » Albany Drive Reserve, Mulgrave, playground upgrade
- » Gladeswood Reserve, Mulgrave, playground upgrade.

#### Monash Seniors Festival

Council again hosted the Monash Seniors Festival in October, highlighting the message 'Explore, Engage, Evolve', our program attracted more than 2,000 attendees across 33 free or low-cost events (six Council-run and 27 organised by the community).

### Expanding Horizons: Overcoming Barriers for Employment

Monash Council and Holmesglen Institute partnered on Expanding Horizons: Overcoming Barriers for Employment, a two-year initiative to help the Monash business community build confidence in employing and retaining employees with disability. The initiative connected more than 100 participants, employers and stakeholders across nine local government areas, building greater inclusivity in workplaces.

### International Women's Day

To celebrate International Women's Day, we hosted a free community forum featuring AFLW pioneer and Young Australian of the Year, Tayla Harris, attended by close to 100 people. The Monash Women's Business Network also hosted a sold-out lunch featuring Carman's Kitchen founder Carolyn Creswell.

### Specialised playgroups

A playgroup for dads and father figures in Monash is held every fortnight, supporting fathers in a social environment, where they can meet and connect with others in their local community, and a rainbow playgroup once month allows LGBTIQA+ families to come together and gain a sense of belonging, familiarity, and community.

Intergenerational playground sessions at Cabena Playgroup connect older adults with children and their families, fostering relationships across generations. Families are also encouraged to visit the Halcyon Day Centre, where shared activities, such as morning tea, singing, dancing, and storytelling, create a warm and inclusive environment.



### Volunteering

As part of International Volunteer Day on 5 December 2024, Council held a Mayoral afternoon tea to celebrate the achievements of Monash volunteers. Twenty-six volunteers received recognition for years of service ranging from five to 15 years. To celebrate National Volunteer Week (19-25 May 2025), we held a free community event with Rana Hussain, broadcaster and Founder of Good Human and Ben Brown, former AFL player and current AFLW coach.

### Reconciliation Action Plan and support for First Nations people

Council's Innovate Reconciliation Action Plan (RAP) supports our organisation and community to work together to deliver actions that strengthen our relationships with our Aboriginal and Torres Strait Islander peoples. Actions in 2024/25 included:

- » Celebrating NAIDOC Week in July 2024 with storytime events, art exhibitions, a film screening and other presentations and events.
- » Launching Sharing Country, by Wurundjeri and Dja Dja Wurrung artist Samantha Richards, at the Oakleigh South Child and Family Hub.
- » Launching two artworks Yadabiling Booboo – Our Darling Babies and Booloop Narrkwarren – Family created by Wurundjeri Woi-Wurrung and Yorta-Yorta woman Simone Thompson, at the new Dorrington Child and Family Hub.
- » Celebrating National Reconciliation Week in May 2025 with a traditional Smoking Ceremony and Welcome to Country, and cultural dances by First Nations dance group, Kalat Dancers.

### LGBTIQA+ Action Plan

Council has an important role in celebrating diversity, encouraging social inclusion and ensuring equity, safety and access across Monash for everyone, regardless of sexuality, sex characteristics or gender identity. Actions in 2024/25 include:

- » Supporting Midsumma 2025 with a Rainbow Trivia Night at Wheelers Hill Library
- » Continuing to build our Rainbow Playgroup for LGBTIQA+ families, and monthly Rainbow Film and Book Club for Seniors group at Wheelers Hill Library and Rainbow Families Storytime sessions at Oakleigh Library
- » Celebrating International Day Against LGBTIQA+ Discrimination, known as IDAHOBIT, with events and an online session 'Building Belonging: Practical Allyship for Thriving LGBTIQA+ Youth'
- » Celebrating Wear It Purple Day with events at our Monash library branches
- » Recognising World AIDS Day on 1 December
- » Holding the inaugural Pride Picnic on 30 March at Warrawee Park in Oakleigh, with 70 attendees
- » Celebrating inclusion in sport as part of Pride Month with the Strengthening Sports Clubs Through Inclusion workshop.

# Calendar of Events

## 2024

### JULY

- » **Winter Series 2024: La Mauvaise Reputation treated guests to French gypsy jazz at the Oakleigh-Carnegie RSL.**
- » NAIDOC Week, including storytime and activity sessions (Monash libraries)
- » WordFest 2024
- » Sir John Monash Lecture with Nick McKenzie
- » MAPH exhibitions: Hollow; Develop; Built Photography
- » School holiday programs at Monash libraries and MAPH

### AUGUST

- » **Winter Series 2024: The Beach Boys v Frankie Valli and the Four Seasons played the final show of the Winter Series 2024.**
- » ♦ Nature in Focus: Monash Wildlife Photo Exhibition (The Track Gallery, until September), plus events and workshops
- » ♦ Film screening: *Love, Simon*; rainbow families storytime (Monash libraries, for Wear it Purple Day 2024)
- » ♦ Repair Cafe

### SEPTEMBER

- » Sir John Monash Awards
- » William and Winifred Bowness Photography Prize 2024 at MAPH



- » WordFest 2024 Short Story Awards (Mount Waverley Community Centre)
- » Moon Festival concert (Mount Waverley Library)
- » The Great Kids' Clothing Exchange
- » MAPH exhibitions: Scrying in Oil Spills by Jessie Turner and Bad Sports by The Huxleys
- » Monash Women's Business Network lunch with Mariyam Sayers

### OCTOBER

- » Monash Seniors Festival
- » Community Safety Month
- » Monash Youth Film Festival 2024
- » MAPH exhibition and award announcement: LOOK! by MAPH members (exhibition until November)
- » Symposium | PHOTOREAL 2024: Uncomfortable truths (MAPh)



- » Diwali celebration (Clayton Library)
- » Chuseok: Mid Autumn Festival art and craft (Clayton Library)

#### NOVEMBER

- » **Family Fun Day: a crowd of more than 5,000 people attended the 2024 Family Fun Day at Batesford Reserve in Chadstone.**
- » Active Monash Month
- » Monash Open Gardens
- » 16 Days of Activism Against Gender-Based Violence events
- » Eaton Mall Christmas Tree Lighting Event
- » MAPH exhibitions: Snakes and Mirrors by Petrina Hicks; Mangata by Amos Gebhardt; 500 Strong by Ponch Hawkes
- » Remembrance Day services
- » The Great Clothing Exchange

#### DECEMBER

- » **Monash Carols by Candlelight 2024: More than 18,000 people were treated to perfect weather for this year's event. The show was led by MC Gary Pinto, and festivities began with children's activities and pre-show entertainment including the Oakleigh Primary School Choir. There was a special appearance by Santa and a spectacular fireworks finale.**
- » Mayoral afternoon tea for Volunteer@ Monash volunteers
- » MAPH exhibition: Crafted environments - portraits of the creative by Jacinta Keefe
- » Repair Cafe
- » Monash Civic Gallery exhibition: Nanyubak in Photographs by Tommy Day III



## 2025

### JANUARY

- » School holiday programs at Monash libraries and MAPH
- » Lunar New Year activities (Monash libraries)
- » MAPH exhibition: Year of the snake
- » Rainbow Trivia Night (Wheelers Hill Library, for Midsumma 2025)

### FEBRUARY

- » **Live at Warrawee 2025: our crowd braved challenging weather to hear headline act Taylor Henderson, plus That Gold Street Sound, Austral, Blanco Tranco and local band Mr Muk. The Superhoodz crew kept the energy high, teaching everyone a new dance routine and finishing with an electrifying performance. Attendees also enjoyed giant lawn games, a mesmerizing fire spinner, and an art workshop where they created their own Live at Warrawee vinyl record covers.**

- » Repair Cafe
- » 2025 Victor Melder Lecture: The '43 Group, presented by Dr Srilal Fernando (Clayton Community Centre)

### MARCH

- » **Clayton Festival: about 2,000 people braved wet weather for the Clayton Festival, with Dora performances at Clayton Theatre a highlight. People also enjoyed the free pool entry to the Clayton Aquatics and Health Club and the book sale in the library.**
- » March Forward in Monash – International Women's Day community forum with Tayla Harris
- » MAPH exhibitions: TOPshots 2025; The Basement - Photography from Prahran College 1968-1981 (both until May)
- » Monash Civic Gallery exhibition: Pencils and Paws, Fathers and Claws by Kerry McLoughlin (until June)



- » The Great Clothing Exchange
- » Monash Women's Business Network Lunch with Carmen's Kitchen founder Carolyn Creswell
- » Active Outdoors March
- » Pride Picnic (Warrawee Park, Oakleigh)
- » Rhythms of Monash (for Cultural Diversity Week)

#### APRIL

- » Detox Your Home
- » School holiday programs at Monash libraries and MAPH
- » Anzac Day services

#### MAY

- » Neighbourhood House Week
- » National Volunteer Week community celebration event
- » Start up, Invest and Grow in Monash program

- » Finding LGBTIQ+ History Workshop (Wheelers Hill Library, for IDAHOBIT)
- » Building Belonging: Practical Allyship for Thriving LGBTIQ+ Youth (online, for IDAHOBIT)
- » Information sessions: Safe Driver; Walk with Care (Wheelers Hill Library, for National Road Safety Week)
- » Traditional Smoking Ceremony and dancing (for Reconciliation Week 2025)
- » Repair Cafe
- » Webinar: Know Your Rights – Navigating family violence supports (for Are You Safe at Home? Day)
- » MAPH exhibition: Develop (until June)
- » Workshop: Building Belonging - Practical Allyship for Thriving LGBTIQ+ Youth (online)

#### JUNE

- » Repair Cafe
- » Ultimate Team Challenge (Active Monash)
- » Workshop: Strengthening Sports Clubs Through Inclusion (for Pride Month)
- » Refugee Week 2025
- » WordFest 2025
- » MAPH exhibitions: Protest is a creative act; Notes on the Partial Form by Joshua Gleeson
- » **Winter Series 2025: Brooklyn '86 Brass Band was the first of three events in the 2025 Winter Series, which saw a New Orleans-style brass band play to a standing-room-only crowd at Monash University Clayton venue The Count's on 6 June.**

# Council Awards

## Paintback program

Under the popular industry-led program Paintback, the Monash Recycling and Waste Centre continues to be a leading collection point for paint. Up to May 2025, 175,168kg of paint was delivered to the centre's collection point in Notting Hill and responsibly recycled, representing a 6 per cent increase compared to the previous year. This ranks the Monash Recycling and Waste Centre as the second-highest collector in Victoria and fourth-highest nationally.

## MobileMuster mobile phone recycling

Council was ranked the top mobile phone collector in Victoria for 2024/25. 302.62kg of mobile phone components were collected, comprising 209.67kg of handsets, 67.72kg of batteries and 25.23kg of accessories. This had the equivalent effect of removing 1,070kg of carbon dioxide from the atmosphere, or the environmental benefit of planting 18 trees.

## LGPro 2025 Positive Ageing and Wellbeing Awards

Council's Age Well team won the Outstanding Program or Project – Non-grant (Council funded) Award at the 2025 LGPro Positive Ageing and Wellbeing Awards for the Golden Tales Short Story Competition. The project was an intergenerational storytelling initiative that brought young people and older adults together through a short story competition, fostering meaningful relationships and mutual understanding.

## Aquatics & Recreation Victoria Industry Awards 2025

Active Monash Membership Consultant Susannah Dixon won the Membership Sales Award at the Aquatics & Recreation Victoria Industry Awards for 2025. Among her achievements is 633 membership sales across Active Monash sites; participation in local community outreach; and the development of a resource for hard-of-hearing people looking to make a start on their health and wellness journeys.

## 2024 AILA National Landscape Architecture Awards

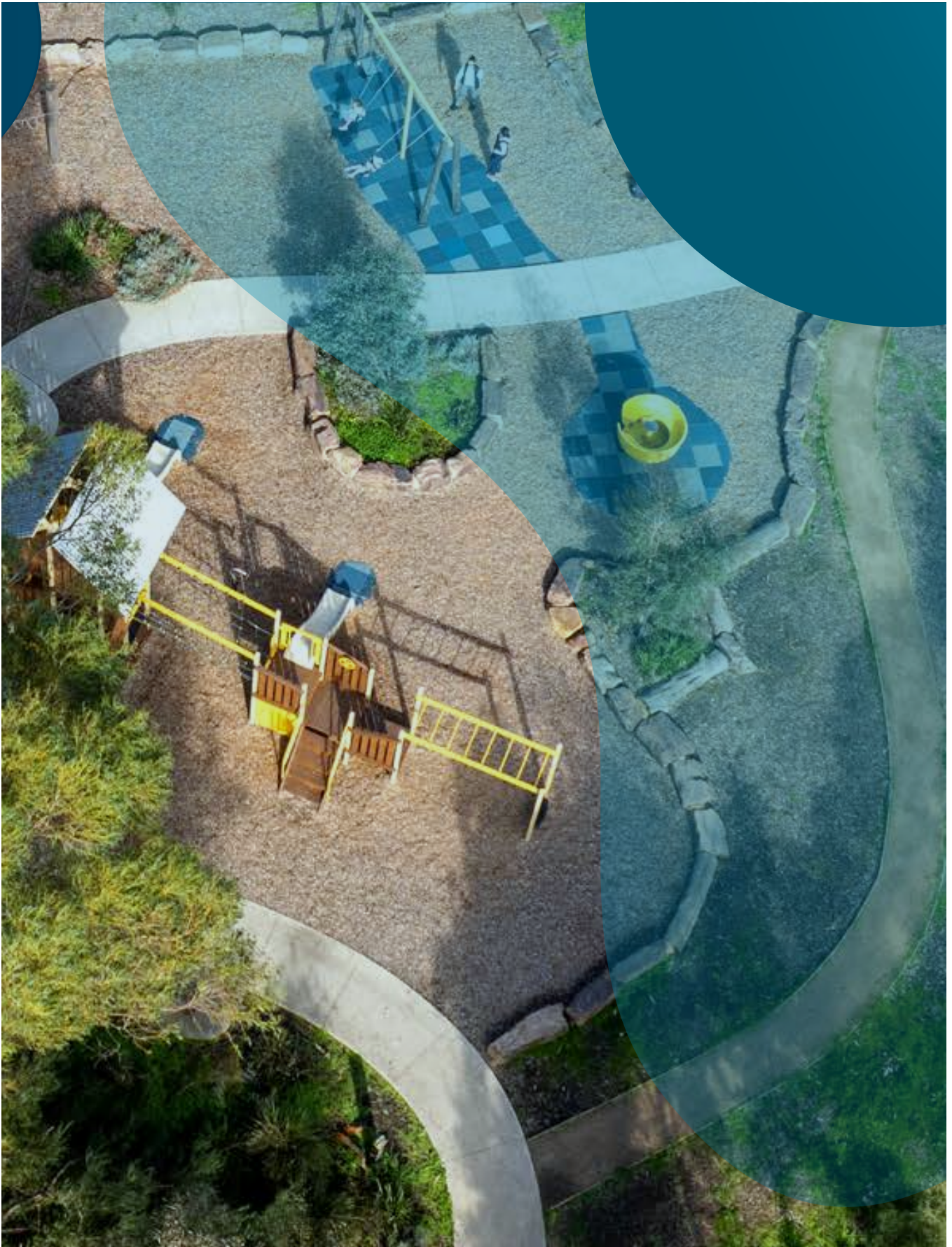
Council's Cameron Avenue and Progress Park playspaces were named as the winner in the playspaces category at the 2024 AILA National Landscape Architecture Awards.

The two vibrant and inclusive playspaces focus on providing inviting and non-intimidating play options for the often overlooked 'tween' demographic. Elements within the spaces have been carefully arranged to consider the needs of girls, with the provision of both physical play elements and comfortable spots to hang out. Colour has been used to safely connect the two play spaces that are divided by a road, creating a seamless and joyful environment for all visitors.





# 3 Our Council



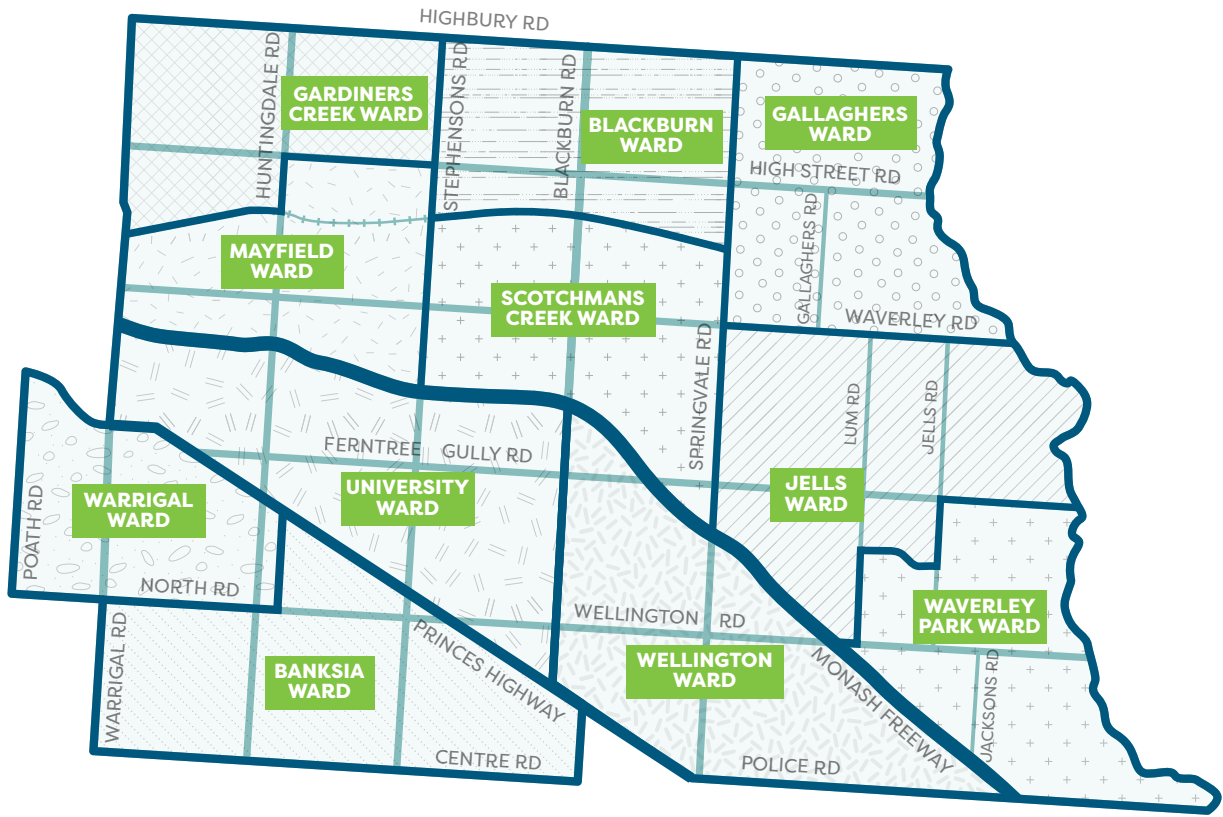
# Councillors

Councillors are elected every four years in a general election in accordance with the *Local Government Act 2020*. The most recent election was in October 2024.

The Minister for Local Government approved ward changes to Monash ahead of the 2024 election, dividing Monash into 11 single-councillor wards – Gardiners Creek, Blackburn, Gallaghers, Mayfield, Scotchmans Creek, Jells, University, Warrigal, Banksia, Wellington and Waverley Park.

Each year, councillors vote for a Mayor and Deputy Mayor for the following 12 months. In November 2024, Cr Paul Klisaris was elected Mayor and Cr Brian Little was re-elected Deputy Mayor.





The following councillors served in 2024/25, up to the 2024 elections. They were elected at the 2020 Council elections on 24 October 2020.

| Councillor       | Ward           |
|------------------|----------------|
| Paul Klisaris    | Mulgrave       |
| Shane McCluskey  | Mulgrave       |
| Tina Samardzija  | Mulgrave       |
| Geoff Lake       | Glen Waverley  |
| Nicky Luo        | Glen Waverley  |
| Josh Fergeus     | Oakleigh       |
| Stuart James     | Oakleigh       |
| Theo Zographos   | Oakleigh       |
| Brian Little     | Mount Waverley |
| Rebecca Paterson | Mount Waverley |
| Anjalee de Silva | Mount Waverley |

The following councillors were elected at the 2024 Council elections on 26 October 2024.

| Councillor       | Ward             |
|------------------|------------------|
| Paul Klisaris    | Wellington       |
| Shane McCluskey  | Waverley Park    |
| Cameron Little   | Banksia          |
| Geoff Lake       | Gallaghers       |
| Nicky Luo        | Scotchmans Creek |
| Josh Fergeus     | University       |
| Stuart James     | Warrigal         |
| Elisha Lee       | Jells            |
| Brian Little     | Mayfield         |
| Rebecca Paterson | Blackburn        |
| Anjalee de Silva | Gardiners Creek  |

Note: Tina Samardzija resigned as Councillor on 16 October 2024.

# 4 Our People









# Organisation Structure

Our organisation is led by an Executive Leadership Team comprising the Chief Executive Officer, four Directors and two Executive Managers. The Executive Leadership Team works across Council to provide services to our community and to ensure we achieve the strategic objectives outlined in the Council Plan. There were also changes to our Executive Leadership Team in 2024/25.

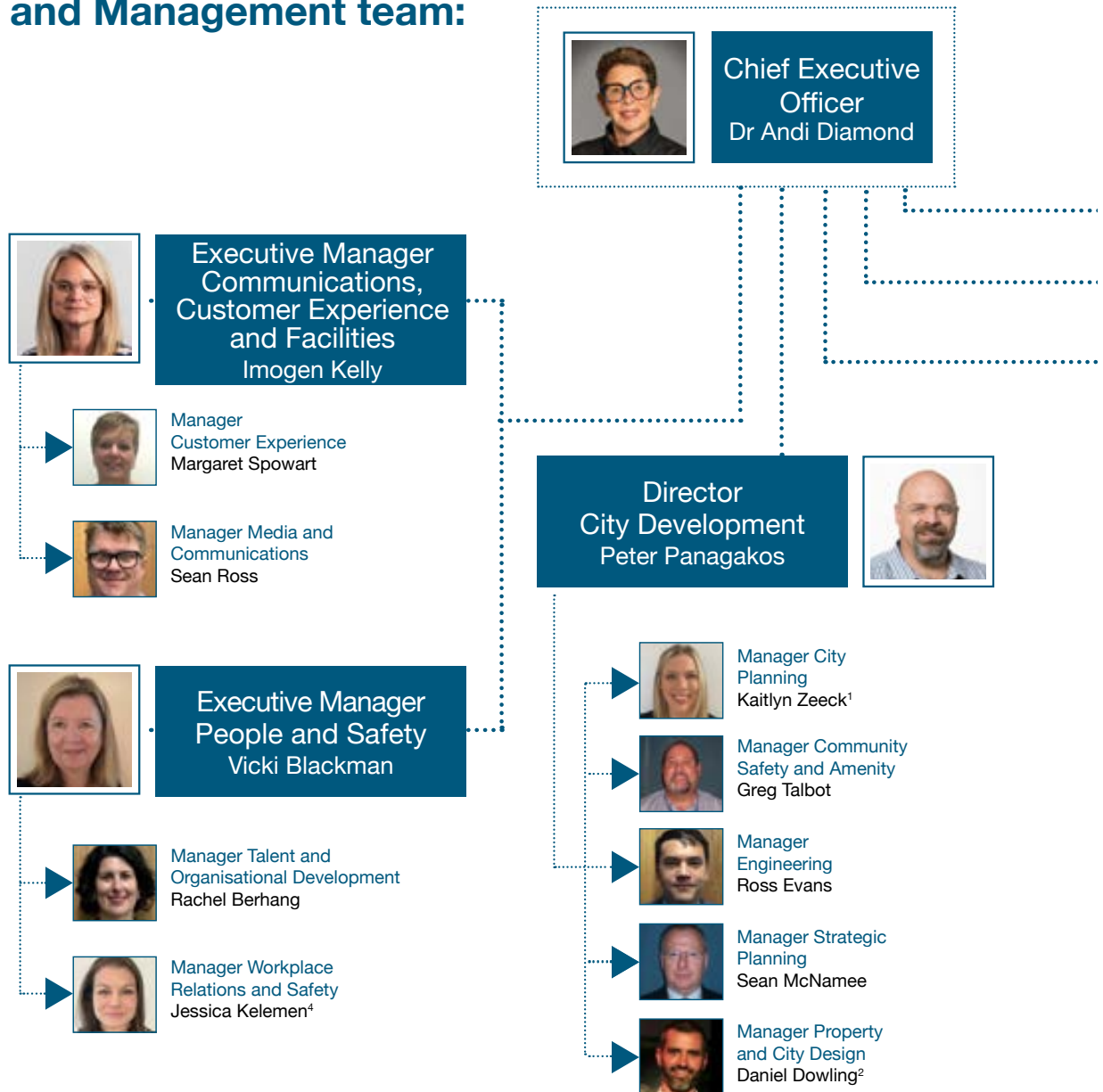
Council's organisational structure changed in 2024/25, with Corporate Governance and Legal moving from the City Services division to the Corporate Services division in September 2024 to better align these internal service providers.

Vicki Blackman joined Monash as Executive Manager People and Safety, replacing Tracy Shoshan. Vicki has come from Casey Council with a strong local government background.

Imogen Kelly joined Monash from Knox Council in the role of Executive Manager Communications, Customer Experience and Facilities, replacing Jo Robertson. Imogen is an experienced local government leader across communication, advocacy, community engagement and customer experience.

Tanya Scicluna joined Monash from Mornington Peninsula Shire as the Director Community Services, replacing Russell Hopkins. Tanya has more than 20 years' experience in local government and extensive leadership experience.

## Executive leadership and Management team:



<sup>1</sup> Catherine Sherwin resigned as Manager City Planning in September 2024, with Kaitlyn Zeeck starting in the role in January 2025.

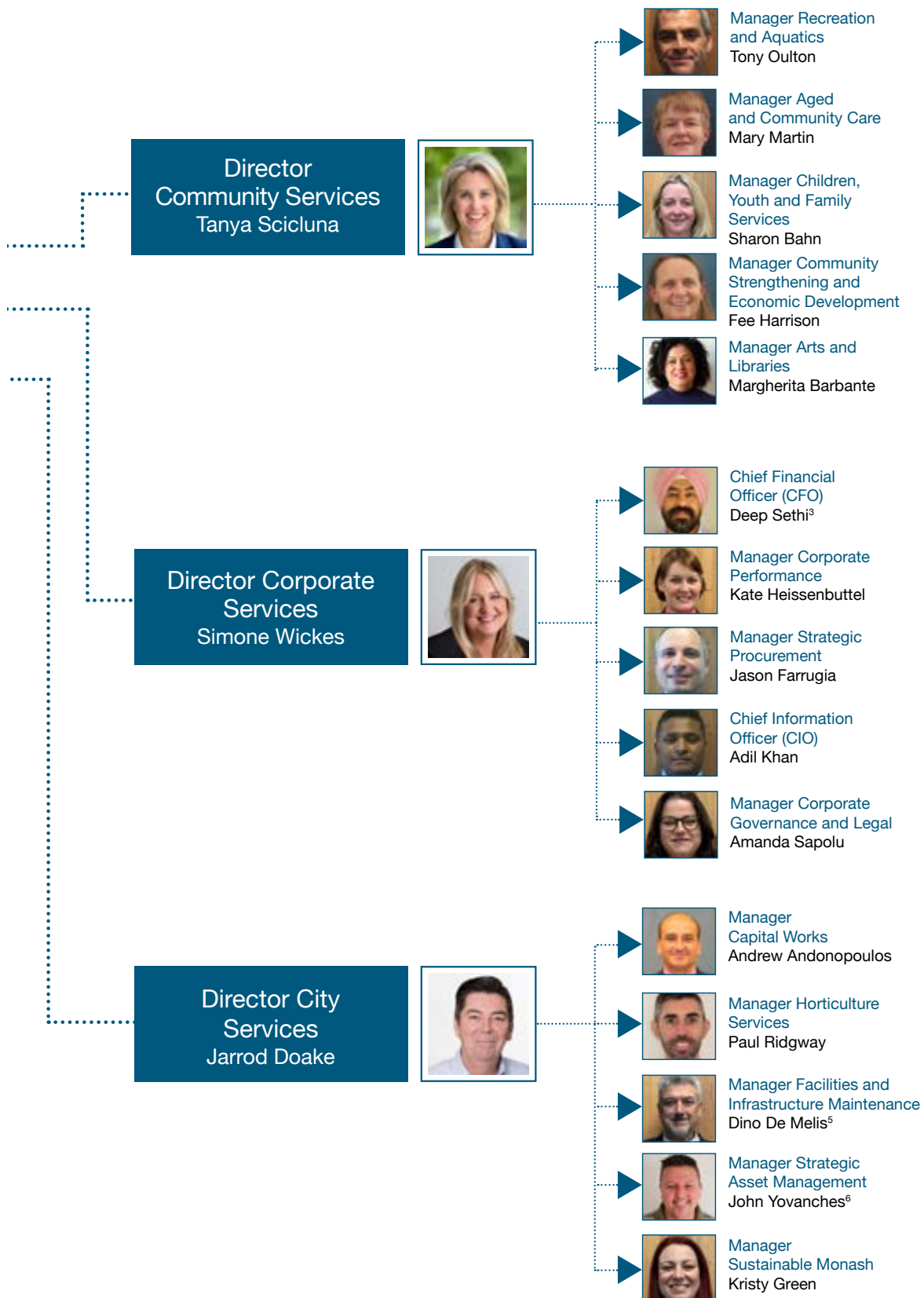
<sup>2</sup> Mark Gibson resigned as Manager Property and City Design in January 2025, with Daniel Dowling starting in the role in April 2025.

<sup>3</sup> Yanthi Nilam moved to a different role in February 2025. The Manager Finance role was renamed Chief Financial Officer and Deep Sethi commenced the role in February 2025.

<sup>4</sup> Jessica Kelemen started in the vacant Manager Workplace Relations and Safety position in July 2024.

<sup>5</sup> Dino De Melis took extended leave from July 2024 and returned to his role in January 2025. David Richardson was in this role until January 2025.

<sup>6</sup> Richard Page resigned as Manager Strategic Asset Management in July 2024, with John Yovanches starting in the role in December 2024.





## Council Workforce

The following is the number of full-time equivalent (FTE) employees categorised by employment and gender, as at 30 June 2025.

(Note: casual employees are not included in these figures, however grant-funded and fixed-term positions are).

| Band                | Women FTE     | Men FTE       | People of Self - Described Gender | Total FTE     |
|---------------------|---------------|---------------|-----------------------------------|---------------|
| Band 1              | 0.68          | 1.09          | 0                                 | 1.77          |
| Band 2              | 4.88          | 5.06          | 0                                 | 9.94          |
| Band 3              | 70.06         | 81.05         | 0                                 | 151.11        |
| Band 4              | 69.98         | 38.4          | 1                                 | 109.38        |
| Band 5              | 84.33         | 48.2          | 0.6                               | 133.13        |
| Band 6              | 81.27         | 36.81         | 1                                 | 119.08        |
| Band 7              | 53.16         | 39.4          | 0                                 | 92.56         |
| Band 8              | 24.5          | 20.5          | 0                                 | 45            |
| Band Not Applicable | 62.3          | 46            | 0                                 | 108.3         |
| <b>Total</b>        | <b>451.16</b> | <b>316.51</b> | <b>2.6</b>                        | <b>770.27</b> |

Below is the number of full-time equivalent (FTE) employees by organisational structure, employment type and gender, as at 30 June 2025.

(Note: casual employees are not included in these figures, however grant-funded and fixed-term positions are)

| Employment Type / Gender                         | City Development | City Services | Community Services | Corporate Services | Executive (Includes People & Safety, and Communications & Customer Experience) | Total         |
|--------------------------------------------------|------------------|---------------|--------------------|--------------------|--------------------------------------------------------------------------------|---------------|
| Permanent - FT - Men                             | 44               | 146.54        | 27                 | 20                 | 13                                                                             | 250.54        |
| Permanent - FT - People of self-described gender | 0                | 1             | 1                  | 0                  | 0                                                                              | 2             |
| Permanent - FT - Women                           | 55.8             | 40.8          | 99.95              | 38.6               | 23                                                                             | 258.15        |
| Permanent - PT - Men                             | 1.2              | 0.8           | 14.88              | 1.8                | 1.89                                                                           | 20.57         |
| Permanent - PT - People of self-described gender | 0                | 0             | 0                  | 0                  | 0                                                                              | 0             |
| Permanent - PT - Women                           | 6.37             | 3.24          | 115.69             | 5.59               | 8.3                                                                            | 139.19        |
| Temporary - FT - Men                             | 13               | 11            | 1                  | 16                 | 3                                                                              | 44            |
| Temporary FT - People of self-described gender   | 0                | 0             | 0                  | 0                  | 0                                                                              | 0             |
| Temporary - FT - Women                           | 4.6              | 9.79          | 9                  | 9                  | 11                                                                             | 43.39         |
| Temporary - PT - Men                             | 1.2              | 0             | 0                  | 0.2                | 0                                                                              | 1.4           |
| Temporary PT - People of self-described gender   | 0                | 0             | 0.6                | 0                  | 0                                                                              | 0.6           |
| Temporary - PT - Women                           | 0.67             | 0.4           | 8.56               | 0.8                | 0                                                                              | 10.43         |
| <b>Total</b>                                     | <b>126.84</b>    | <b>213.57</b> | <b>277.68</b>      | <b>91.99</b>       | <b>60.19</b>                                                                   | <b>770.27</b> |

# Equal Opportunity

Monash Council is committed to playing a leadership role in promoting diversity, respect, inclusion and equity as a community services provider and workplace. This incorporates driving actions through our internal committees, including the Gender Equity Internal Steering Committee, Reconciliation Action Plan Working Group and LGBTIQ+ Working Group.

To support this, we have delivered training sessions, policy updates and events for employees and volunteers. These feature workshops and speakers that focus on creating equity for all, including LGBTIQ+ and First Nations people, women, people with migrant or refugee backgrounds and people with disabilities.

The Gender Equity Internal Steering Committee, chaired by the Chief Executive Officer, is made up of employees from across Council and embeds gender equity and drives change to implement the *Gender Equality Act 2020*.

This year saw the delivery of Year 3 of our four-year Gender Equality Action Plan. The Monash Gender Equality Action Plan 2021-2025 sets out objectives and actions to ensure we exceed our obligations under the *Gender Equality Act 2020* and achieve our equal opportunity goals. This plan complements the Council Plan 2021-2025, our internal Strategic Workforce Plan, our community-facing Gender Equity Framework and the Monash Health and Wellbeing Plan 2021-2025.

Council has completed a further 30 gender impact assessments (GIAs), including in areas such as leases and licences, community laws, active recreation, procurement, Council Plan and Health and Wellbeing Plan. This ensures we have a gender lens across our programs, services and policies, and build internal understanding of gender equity.

Council's LGBTIQ+ Working Group is made up of diverse and committed employees

from across the organisation. The group this year celebrated the launch of the gender affirmation guide and the development and implementation of training modules for Monash employees.

We continued our Monash Ally Champion Program, which brings together work by our internal staff committees and working groups to support and advocate for equality, respect, inclusion and being free from violence.

Monash Council is one of 15 local governments organisations that received funding from the Victorian Government's Free From Violence Local Governments Program (FFV) during 2022-2025. This three-year program aims to implement a whole-of-Council approach to prevention of family violence and all forms of violence against women.

Over the past year, we have strengthened capacity of our staff through training on primary prevention and gender equality, responding to family violence disclosures, and positive masculinities.

Council is committed to working with the community to deliver actions that strengthen our relationships with First Nations peoples. Actions undertaken within the First Nations portfolio in 2024/25 included:

- » Quarterly meeting of the Reconciliation Action Plan working group, including representation from external First Nations organisations, Department of Education and Training, and Monash University
- » Two cultural awareness sessions for Council staff.

# Organisational Development

## Building leadership capabilities

This year we have focused on our new and emerging leaders, building their capabilities to feel confident in their role as a leader through a dedicated formal education program for nominated Monash employees in leadership and management and additional training.

For new starters, we continued to enhance our onboarding program which includes dedicated meet-and-greets with Council's Executive Leadership Team, and a refined face-to-face induction workshop.

For current employees and leaders, there are dedicated workshops on how we show up for each other and our community through our Monash values: accountability, teamwork and respect.

## Living our Monash values

As part of Council's commitment to a positive and inclusive culture, we continue to develop new and improved programs centred around cultivating a proud Monash culture that supports our community.

## Building a safe and inclusive environment

With changes to legislation, particularly around psychosocial wellbeing in the workplace, we continue to update our education modules and provide relevant training for employees. This ensures we are providing a safe and inclusive workplace environment for all.





# Workplace Health and Safety

Monash Council is dedicated to maintaining a safe workplace. To deliver this, we implement measures to eliminate or reduce hazards impacting the health and safety of employees, volunteers, contractors and visitors. Our organisation acknowledges that fostering a culture of safety is a collective responsibility.

Council has implemented a Contractor Safety Management Framework, audited its workplace emergency management processes, embedded an Occupational Violence and Aggression Prevention and Control Policy and Framework, and established a 'Prevention of Illness in the Workplace' training program.

Adoption of an Early Intervention Procedure has resulted in a notable decline in the number of WorkCover claims and time lost due to workplace injuries.

Additionally, Council maintained a focus on psychological safety in the workplace with the continued delivery of Mental Health First Aid training, Fitness to Work and Reasonable Adjustments training, and Managing and Leading Performance training.

## Safeguarding Children and Young People

Council is committed to creating a safe, inclusive community where all children and young people are valued and protected. We ensure all staff understand their responsibilities in safeguarding children and young people, and we comply with the Victorian Child Safe Standards and other legal obligations.

In 2024/25, we introduced a secure, centralised online system for reporting child safety concerns and continued to provide staff with regular updates and training.

We follow child-safe recruitment practices, including mandatory police and Working with Children Checks for child-facing roles, and embed child safety commitments in job ads and position descriptions.



# 5 Our Performance



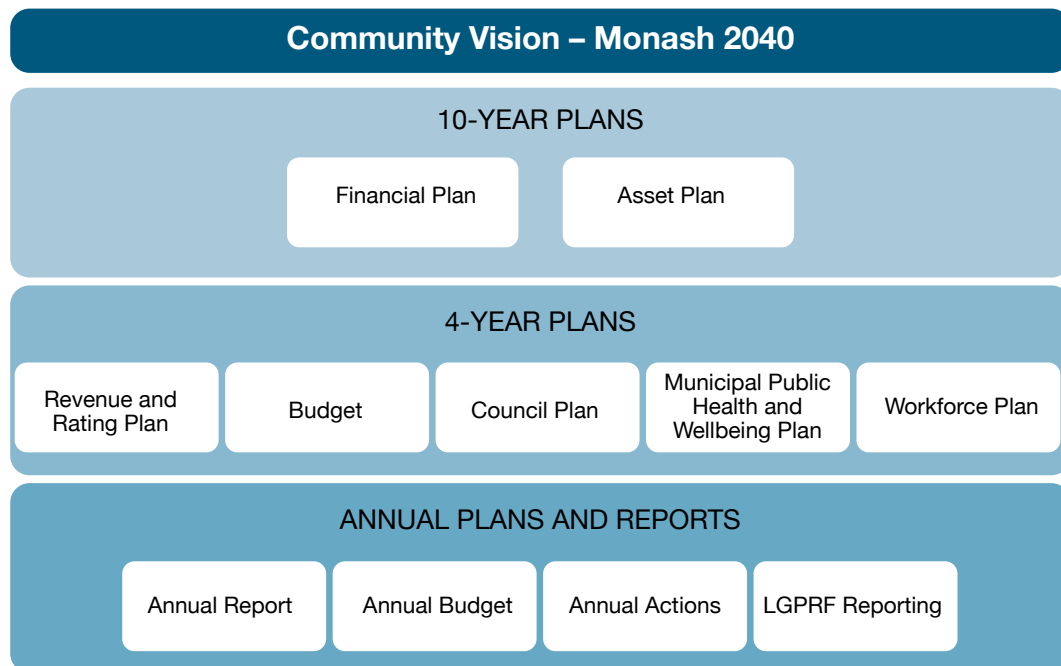
# Integrated Strategic Planning and Reporting Framework

Council takes an integrated approach to planning, resourcing services and reporting on its performance.

There is an alignment of plans so Council works towards long-term goals in decision-making, operations and budget allocation.

The Council Plan provides key directions and principles to achieve over four years and the Annual Budget focuses on major and

other initiatives in the short term. Strategic indicators enable ongoing monitoring and reporting, connecting back to the annual report, and the Local Government Performance Reporting Framework.



**Other documents that support the Council Plan's implementation include:**

- » Municipal Strategic Statement – aligning with the requirements of the *Planning and Environment Act 1987*
- » Environmental Sustainability Strategy 2016-2026
- » Zero Net Carbon Action Plan 2020-2025

# Council Plan

The Council Plan is developed following the election of the new Council. It reflects the ambitions and philosophy of the elected Council and sets a strategic direction and focus for the Council term.

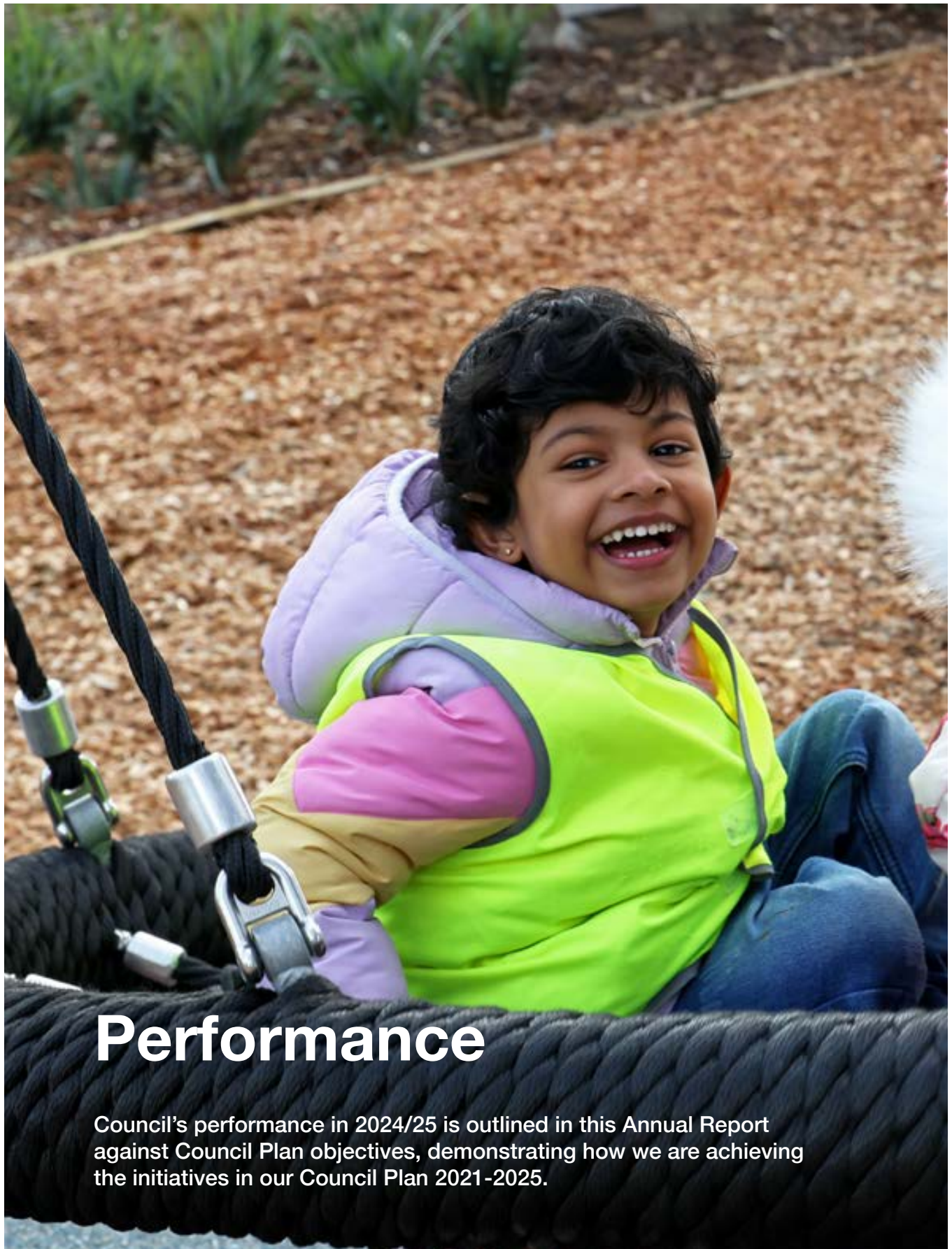
Our Council Plan 2021-2025 was adopted in October 2021. This is the last year of reporting for the 2021-2025 Council Plan.

The Council Plan includes objectives, strategies and indicators to achieve and

measure the strategic objectives, as required under section 90 of the *Local Government Act 2020*. The Council Plan 2021-2025 has four strategic objectives and 20 underpinning strategies, and these are detailed in the table below.

## Council Plan summary of strategic objectives and strategies

| Sustainable City                                                                                                                                                   | Inclusive Services                                                      | Enhanced Places                                                                                                          | Good Governance                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Ensure an economically, socially, and environmentally sustainable municipality                                                                                     | Renew our community assets to deliver contemporary services             | Improving open spaces, bushland and street trees, including prioritising biodiversity and community engagement           | Ensure a financially, socially and environmentally sustainable organisation |
| Proactively address climate change and implement initiatives to achieve Zero Net Carbon in Council operations and take action to reduce Monash community emissions | Community development and advocacy to support the Monash community      | Improve public spaces and local employment by revitalising our employment hubs, activity centres and neighbourhood shops | Enhance customer experiences through our Digital Strategy                   |
| Work with the community towards a zero waste future, actively increasing reuse and recycling                                                                       | Advocate and partner to deliver social and affordable housing in Monash | Prioritisation of pedestrians and active transport over vehicles                                                         | Effectively communicate and engage with the community                       |
| Prioritise sustainable transport options, including walking/ cycling paths and public transport                                                                    | Deliver high performing services                                        | Explore and facilitate major projects to transform Monash                                                                | Maintain the highest standards of good governance                           |
| Investigate and progress planning rules for tree and vegetation controls                                                                                           | Fostering an equitable, just and inclusive Monash                       | Pursue a planning framework that meets Monash needs                                                                      | Strategic Integrated Planning and Performance Reporting                     |



# Performance

Council's performance in 2024/25 is outlined in this Annual Report against Council Plan objectives, demonstrating how we are achieving the initiatives in our Council Plan 2021-2025.



# Strategic Objective One: Sustainable City

## Annual Initiatives

| Initiative                                                                                                                                                                                                                                                                                                                                                                            | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>MAJOR INITIATIVE 1</b><br><br>Develop an Integrated Waste Management Strategy, which will include action plans for Circular Economy, Litter Prevention and the Waste and Recycling Centre.                                                                                                                                                                                         | <b>Progressing:</b> The risk analysis, site visits, internal consultation, previous plan evaluations and discovery phase engagement plans are all completed. This plan will be developed as the Circular Economy Strategy, with work recommencing in 2025/26, once an outcome on the introduction of a separate waste charge has been reached.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Continue to pursue the introduction of Council's Significant Landscape Overlay and/or the Victorian Government's proposed Cooling and Greening controls, and continue to investigate other measures to encourage the retention of vegetation on private land.                                                                                                                         | <b>Achieved:</b> Council continues to advocate to the Victorian Government for the introduction of Council's Significant Landscape Overlay.<br><br>The Victorian Government advises that a metropolitan tree protection control will be introduced in the next 18 months.<br><br>Submission to the Victorian Government's "Planning Controls for Waterways" called out the need for tree canopy protection and the use of the Significant Landscape Overlay.<br><br>As the Significant Landscape Overlay has not been approved, Council officers have drafted a Local Law package to review as an alternative to planning controls.                                                                                                                                                                                                                                                                                                       |
| Continue to implement the 2024/25 funded actions in the Integrated Transport Strategy in particular this year Council such as: <ul style="list-style-type: none"> <li>» Progress a report on improved parking management in activity centres and other areas of high demand</li> <li>» Continue to advocate for lower speed limits in areas with high pedestrian activity.</li> </ul> | <b>Achieved:</b> Updates to the following 2024/25 funded actions in the Integrated Transport Strategy are: <ul style="list-style-type: none"> <li>» Council considered the Parking Management Review Framework at its April meeting. Further investigations into demand-based parking, dynamic parking signs, as well as an implementation plan for future parking changes, are underway.</li> <li>» The Department of Transport and Planning (DTP) has decided to withdraw from the time-based 30km/h speed limit school zone trial in Columbia Drive, Wheelers Hill, following discussions with their Speed Technical Specialists and the regional Movement and Safety team. Time-based 30km/h school zones with 50km/h outside those times on local streets will not be considered in the near-term, according to the current policy landscape. Council will continue to advocate for lower speed limits where appropriate.</li> </ul> |

| Initiative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commence a refresh of Council's Walking and Cycling Strategy which considers opportunities to better cater for the needs of all people who use public spaces, including people in wheelchairs, parents/carers with prams, young children on scooters, as well as cyclists and walkers.                                                                                                                                                                                                                                                                          | <b>Achieved:</b> The refresh of the Walking and Cycling Strategy is well-underway with a report card and draft strategy update near completion. Subject to Council endorsement, public consultation on the report card and draft strategy update is expected in late-2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Continue the review of the Street Tree Strategy planting priorities to ensure that Council maximises its opportunity to increase tree canopy coverage in Council-managed streets.                                                                                                                                                                                                                                                                                                                                                                               | <b>Achieved:</b> Tree planting will continue to be focused in areas with higher numbers of vacant nature strips, suburbs with lower canopy coverage and experiencing higher urban heat island effect to ensure that Council exceeds its tree canopy target of 30 per cent by 2040.<br><br>Council officers have reviewed the effectiveness of all locations planted through the delivery of the Street Tree Strategy since 2016 to identify any opportunities to further strengthen these. Sites identified in 2024/25 to be incorporated into the 2025/26 program.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Implement the final year of the Zero Net Carbon Action Plan 2020-2025, in particular this year Council will focus on:<br><br>» Preparation for achieving Net Zero by 2025 through offset approaches and reinvestment opportunities (Revolving Sustainability Fund)<br><br>» Developing a Climate Response Plan to support our community to build resilience in a changing climate.<br><br>» Increasing the use of lower-emission materials in concrete and asphalt in roads and buildings or alternative approaches to reduce or offset use of these materials. | <b>Achieved:</b> Council continues to prioritise mitigation projects to reduce and avoid greenhouse gas (GHG) emissions generation. Staff across relevant departments have collaborated to ensure existing solar systems are operating as designed and continue the roll-out of solar on community buildings to reduce overall usage. Forty solar feasibility studies have been completed to understand additional opportunities for alternative energy infrastructure. A feasibility study and concept design has been completed for the Clayton Aquatic and Health Centre to investigate full degasification of the site. An audit on all outdoor building lights has been completed, covering more than 450 individual asset sites and more than 2400 lights captured to inform future upgrades to energy-efficient and wildlife-friendly lighting.<br><br>Council was successful in receiving \$387,000 of Victorian Government funding under the 100 Neighbourhood Batteries Initiative program and will commence works to install a 200kW behind-the-meter battery at the Monash Operations Centre to support emissions reduction and provide backup power to the site in the event of disconnection from the grid.<br><br>Council has developed a climate change risk assessment.<br><br>The risk assessment is intended to provide an evidence-based approach for the development of the Climate Resilience Plan in 2025/26.<br><br>Council has used recycled content asphalt (Polypave containing glass and plastic) for all of this years' road renewal program to date (except the asphalt patching program). |



| Initiative                                                                               | Progress                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commence and progress a new flood modelling study in collaboration with Melbourne Water. | <b>Achieved:</b> Community consultation on the flood modelling study was undertaken in March and April 2025. The draft flood map remains in peer review and is expected to be completed by late-2025. Melbourne Water will be taking a lead role in communicating the flood mapping results across Greater Melbourne in 2025 and 2026. |
| Commence the development of the Domestic Animal Management Plan 2026-2029                | <b>Achieved:</b> A draft Domestic Animal Management Plan 2026-2029 has been prepared. It was presented to the Council Meeting on 23 June 2025 and was approved for community consultation.                                                                                                                                             |

## Performance of Services Funded in the 2024/25 Budget

| Service                           | Description of Service                                                                                                                                                                                                                                                                                                                                 | Net Cost | \$000  |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
| <b>Engineering</b>                | We innovate, forward-plan and prioritise improvements to Councils' infrastructure and manage private development, enabling a sustainable, safer and liveable environment for our community.                                                                                                                                                            | Actual   | 1,690  |
|                                   |                                                                                                                                                                                                                                                                                                                                                        | Budget   | 2,102  |
|                                   |                                                                                                                                                                                                                                                                                                                                                        | Variance | 412    |
| <b>Strategic Asset Management</b> | We provide strategic asset planning, location intelligence and emergency management services to ensure that Council's assets will support services that will meet current and future community needs.                                                                                                                                                  | Actual   | 4,717  |
|                                   |                                                                                                                                                                                                                                                                                                                                                        | Budget   | 4,943  |
|                                   |                                                                                                                                                                                                                                                                                                                                                        | Variance | 226    |
| <b>Sustainable Monash</b>         | We take pride in improving and future proofing our city and waterways, through resource recovery, nature regeneration and circularity. We deliver best-practice waste collection and asset cleansing services, responsive customer service, impactful education, and embed climate resilience to support Monash to be a liveable and sustainable city. | Actual   | 24,812 |
|                                   |                                                                                                                                                                                                                                                                                                                                                        | Budget   | 26,736 |
|                                   |                                                                                                                                                                                                                                                                                                                                                        | Variance | 1,924  |

## Service Performance Indicators

| Service/Indicator/<br>Measure                                                                                                                                                            | Result |          |          |                 | Material Variations                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|----------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                          | 2022   | 2023     | 2024     | 2025            |                                                                                                                                                                                                                                                                           |
| <b>Roads</b>                                                                                                                                                                             |        |          |          |                 |                                                                                                                                                                                                                                                                           |
| <b>Satisfaction of use</b>                                                                                                                                                               |        |          |          |                 |                                                                                                                                                                                                                                                                           |
| Sealed local road requests<br><i>(Number of sealed local road requests per 100 kilometres of sealed local road)</i>                                                                      | 42.58  | 49.74    | 42.65    | <b>41.27</b>    | The number of local road requests has remained consistent compared to the previous reporting period.                                                                                                                                                                      |
| <b>Condition</b>                                                                                                                                                                         |        |          |          |                 |                                                                                                                                                                                                                                                                           |
| Sealed local roads maintained to condition standards<br><i>(Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)</i> | 98.50% | 98.05%   | 99.33%   | <b>99.47%</b>   | Programming of road resurfacing has increasingly been better planned at Monash. Council's continuous commitment to invest in the renewal of its road network has kept the number of roads classified as "very poor condition" to a low number.                            |
| <b>Service cost</b>                                                                                                                                                                      |        |          |          |                 |                                                                                                                                                                                                                                                                           |
| Cost of sealed local road reconstruction<br><i>(Direct reconstruction cost per square metre of sealed local roads reconstructed)</i>                                                     | \$0    | \$116.67 | \$117.65 | <b>\$112.74</b> | The road reconstruction unit cost has a small reduction with the previous reporting period. Only one reconstruction project was completed during this period. Council was able to get a very competitive price offer from the contractor for this reconstruction project. |

| Service/Indicator/<br>Measure                                                                                                                                                                              | Result  |         |         |                | Material Variations                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                            | 2022    | 2023    | 2024    | 2025           |                                                                                                                                                                                                                                                                                                                                                                                   |
| Cost of sealed local road resealing<br><br><i>(Direct resealing cost per square metre of sealed local roads resealed)</i>                                                                                  | \$24.72 | \$24.09 | \$34.79 | <b>\$29.66</b> | The cost per square metre of road resealing has decreased compared to the last reporting period. The unit rate tends to fluctuate year to year based upon the works undertaken on various road hierarchy, minimum tonnages of asphalt placed on each road location, reseal area, night works surcharge, fluctuating petroleum price and the level of traffic management required. |
| <b>Satisfaction</b><br><br>Satisfaction with sealed local roads<br><br><i>(Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)</i>             | 72      | 75      | 74      | <b>72</b>      | The satisfaction with sealed local roads has declined by two points compared to the same reporting period last year. It is thought that residents may be perceiving Victorian Government roads as areas of Council responsibility, noting the condition of these roads currently.                                                                                                 |
| <b>Waste collection</b><br><br><b>Service standard</b><br><br>Kerbside collection bins missed<br><br><i>(Number of kerbside collection bins missed per 10,000 scheduled kerbside collection bin lifts)</i> | 4.02    | 9.53    | 6.34    | <b>2.05</b>    | There has been a significant reduction in the number of missed bins following Council actions to uphold the collection contract conditions. The contractor is now performing well, achieving almost 50 per cent below the allowable missed bin target.                                                                                                                            |

| Service/Indicator/<br>Measure                                                                                                                                                                   | Result   |         |         |                | Material Variations                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|---------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                 | 2022     | 2023    | 2024    | 2025           |                                                                                                                                                                                                                                                                                      |
| <b>Service cost</b>                                                                                                                                                                             |          |         |         |                |                                                                                                                                                                                                                                                                                      |
| Cost of kerbside<br>garbage bin collection<br>service<br><br><i>(Direct cost of the<br/>kerbside garbage bin<br/>collection service per<br/>kerbside garbage<br/>collection bin)</i>            | \$118.87 | \$91.17 | \$69.34 | <b>\$87.64</b> | There has been a cost increase from the 2023/24 period which can be attributed to the increased EPA levy. However, Council is still performing well, through maintaining a high level of diversion from landfill and reduced contamination, resulting in costs landing below target. |
| Cost of kerbside<br>recyclables bin<br>collection service<br><br><i>(Direct cost of the<br/>kerbside recyclables<br/>collection service per<br/>kerbside recyclables<br/>collection bin)</i>    | \$38.84  | \$44.43 | \$50.80 | <b>\$50.10</b> | The cost of recycling has remained fairly stable from the 2023/24 financial year.                                                                                                                                                                                                    |
| <b>Waste diversion</b>                                                                                                                                                                          |          |         |         |                |                                                                                                                                                                                                                                                                                      |
| Kerbside collection<br>waste diverted from<br>landfill<br><br><i>(Percentage of<br/>recyclables and green<br/>organics collected from<br/>kerbside bins that is<br/>diverted from landfill)</i> | 55.88%   | 68.32%  | 71.37%  | <b>70.45%</b>  | We continue to see a strong level of diversion from landfill, despite the removal of several tonnes of recyclable materials through the Container Deposit Scheme (CDS). Had these items remained in our waste streams, our diversion rate would be much greater.                     |

# Strategic Objective Two: Inclusive Services

## Annual Initiatives

| Initiative                                                                                                                                                                                                                                                                                                                                                                                            | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>MAJOR INITIATIVE 2</b><br><br>Commence the construction of Jack Edwards Reserve Pavilion.                                                                                                                                                                                                                                                                                                          | <b>Achieved:</b> Construction of the Jack Edwards Reserve Pavilion (multi-year project) is on schedule to be completed in August 2025 and is tracking within budget.                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>MAJOR INITIATIVE 3</b><br><br>Contribute to the planning for the implementation of the Victorian Government's four-year-old Best Start Best Life Policy reforms through planning for Monash infrastructure needs for children, young people and families, and through the delivery and opening of the Dorrington Child and Family Hub, Ashwood Memorial Kindergarten and Ward Avenue Kindergarten. | <b>Achieved:</b> The implementation of the 2021 Monash Early Years Infrastructure Plan continues, with the official opening of the following facilities completed: <ul style="list-style-type: none"> <li>» Dorrington Child and Family Hub officially opened on 8 May 2025.</li> <li>» Ashwood Memorial Kindergarten officially opened on 12 June 2025.</li> <li>» Ward Avenue Kindergarten officially opened on 13 June 2025.</li> </ul> The completion of these projects supports the Victorian Government's Best Start Best Life reforms.                                                           |
| Consider Council's future role in supporting its ageing community in the context of Federal Aged Care Reform.                                                                                                                                                                                                                                                                                         | <b>Achieved:</b> Council received its Commonwealth Standard Grant Agreement on 13 June 2025. This two-year agreement is for the delivery of Commonwealth Home Support Program services from 1 July 2025 to 30 June 2027.                                                                                                                                                                                                                                                                                                                                                                                |
| Review and update the Monash Children, Young People and Families Plan to ensure there is clear identification of community need and aspirations and a plan to support whole of community implementation.                                                                                                                                                                                              | <b>Progressing:</b> The research section of the Monash Children, Youth and Family Services Strategy is complete.<br><br>Given the Victorian Government's Best Start Best Life reform and significant planning impacts for early years infrastructure in Monash, over the last three months the focus has been on infrastructure planning.<br><br>Community consultation to inform the Monash Children, Youth and Family Services Infrastructure Plan has commenced. It focuses on understanding the needs and aspirations of the community. Community engagement will remain open throughout July 2025. |

| Initiative                                                                                                                                                                                                                                   | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Implement a new multi-venue membership for Active Monash linking golf and leisure.                                                                                                                                                           | <b>Achieved:</b> A new multi-venue membership is now available. Work will continue to integrate this offering into point-of-sale systems across all sites.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Development of the new Monash Health and Wellbeing Plan 2025-2028.                                                                                                                                                                           | <b>Achieved:</b> The Health and Wellbeing Plan has been finalised and was endorsed at the June 2025 Council meeting. The accompanying year one and two internal action plan has been finalised by the Executive Leadership Team and implementation of the plan will commence as of July 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Continue to implement the LGBTIQA+ Action Plan and Rainbow Tick Plan to understand and respond to the experiences and priorities of LGBTIQA+ communities, including achieving Rainbow Tick accreditation for priority programs and services. | <p><b>Achieved:</b> A number of key achievements from the LGBTIQA+ Action Plan and Rainbow Tick Plan include:</p> <ul style="list-style-type: none"> <li>» Two e-learning modules titled 'Introduction to LGBTIQA+ Inclusion' and 'LGBTIQA+ for People Leaders' have been developed and rolled out to staff.</li> <li>» A gender affirmation guide was launched to all staff.</li> <li>» All recommendations from the inclusive signage and facilities discussion paper to support all-gender bathroom facilities have been endorsed by the Executive Leadership Team.</li> <li>» A new local network was formed comprising of neighbouring councils to collaborate on LGBTIQA+ inclusion and events in the region, called 'Pride South East Alliance'.</li> <li>» Monash hosted its first Midsumma event, 'Rainbow Trivia', at Wheelers Hill Library and 'Pride Picnic' at Warrawee Park, Oakleigh. Additionally, a workshop for Pride Month, aimed at sports clubs to strengthen LGBTIQA+ inclusion in sport and community groups.</li> <li>» Monash hosted a staff educational session titled 'Living Positive', aimed at educating attendees about living with HIV and AIDS.</li> <li>» Celebrated IDAHOBIT (international Day Against LGBTIQA+ Discrimination) by holding a staff morning tea, and an online community session for parents/guardians and carers for LGBTIQA+ youth in partnership with Boroondara, Manningham and Whitehorse councils.</li> <li>» Six LGBTIQA+ Advisory Committee and eight LGBTIQA+ Working Group meetings held.</li> </ul> |

| Initiative                                                                                                                                                                                                                     | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Deliver key actions from the Innovate Reconciliation Action Plan. In particular for 2024/25, Council will work toward including appropriate design references to local Aboriginal cultures in our urban and landscape designs. | <p><b>Achieved:</b> The following key actions from the Innovate Reconciliation Action Plan (RAP) were undertaken:</p> <ul style="list-style-type: none"> <li>» Council continued to meet land councils quarterly for 2025; two meetings with Bunurong Land Council Aboriginal Corporation and two meetings with Wurundjeri Woi Wurrung Cultural Heritage Aboriginal Corporation held.</li> <li>» Two cultural awareness sessions, facilitated by Jillian West, were successfully delivered to 28 staff. A further two sessions will be held in the next financial year.</li> <li>» A Reconciliation Week event was held on 26 May 2025 and was attended by over 100 people.</li> <li>» Two meetings of the RAP working group were held, with two more planned for the remainder of the year.</li> <li>» First Nations Civic Precinct Walk on Country was held, visiting a Scar Tree that was previously located on the project's site and proposed site. Council kicked off a rigorous and detailed research process to enable the project team to better understand Wurundjeri Country. The Glen Waverley Civic Precinct Milestone 3 design report was published.</li> <li>» Simone Thompson's two artworks were purchased by youth services, called 'Wild Honeycomb'. Artwork is displayed in reception at the Dorrington Child and Family Hub.</li> <li>» Review of the First Nations online staff module, 'Aboriginal Cultural Awareness', is underway.</li> <li>» Libraries hosted events, including Intercultural Book Club meeting: Indigenous Spiritual Practices and Beliefs Connection to Land, They Rescued Us: Aboriginal Heroes on Country, NAIDOC Week Storytime sessions, Landscape of Country Workshop with Taylah Eid, Bina: First Nations Languages; old and new.</li> </ul> |
| Review and update the Active Monash Fees and Charges Policy.                                                                                                                                                                   | <p><b>Achieved:</b> A review of the Active Monash Fees and Charges Policy was completed and identified inconsistencies and issues related to transparency of pricing. A discussion paper on the issues is being prepared for Council consideration, before commencing consultation with Monash clubs and community.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

## Performance of Services Funded in the 2024/25 Budget

| Service                                    | Description of Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Net Cost | \$000  |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
| <b>Active Monash</b>                       | We aim to improve the health and wellbeing of our community through inclusive, flexible and accessible sport, leisure and recreational facilities and services.                                                                                                                                                                                                                                                                                                                                                                                                           | Actual   | 3,777  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budget   | 3,965  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Variance | 188    |
| <b>Aged and Community Support</b>          | We support older adults to live independently in their homes, stay healthy and remain active participants in community life.                                                                                                                                                                                                                                                                                                                                                                                                                                              | Actual   | -1,412 |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budget   | -966   |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Variance | 446    |
| <b>Arts and Libraries</b>                  | We celebrate our vibrant and diverse community through the delivery of arts, events, libraries and community programs. We provide venues and creative spaces for the community to use, connect and enjoy.                                                                                                                                                                                                                                                                                                                                                                 | Actual   | 8,565  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budget   | 8,231  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Variance | -334   |
| <b>Children, Youth and Family Services</b> | We undertake planning, partnership, promotion, engagement and service delivery activities for children, young people and their families to ensure they have the best opportunities to grow, learn and thrive in a strong and supported community and build a strong future. We also extend this commitment to supporting homeless and rough-sleeping residents. The team works collaboratively to provide access to essential services, safety and pathways to housing stability, ensuring that no one is left behind in our vision for a strong and supported community. | Actual   | 3,278  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budget   | 3,977  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Variance | 699    |
| <b>Community Strengthening</b>             | We provide a range of community-focused services, programs, events and facilities which aim to support and enhance the independence and wellbeing of our diverse community.                                                                                                                                                                                                                                                                                                                                                                                               | Actual   | 5,063  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Budget   | 5,449  |
|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Variance | 386    |

## Service Performance Indicators

|                                                                                                                                                                                                          | Result |        |        |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Service/Indicator/<br>Measure                                                                                                                                                                            | 2022   | 2023   | 2024   | 2025   | Material Variations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Aquatic Facilities                                                                                                                                                                                       |        |        |        |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Service standard                                                                                                                                                                                         |        |        |        |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Health inspections of aquatic facilities<br><br>(Number of inspections by an authorised officer within the meaning of the Public Health and Wellbeing Act 2008 carried out per Council aquatic facility) | 1.00   | 1.00   | 1.00   | 1.00   | Health inspections were undertaken on all three facilities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Service cost                                                                                                                                                                                             |        |        |        |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Cost of aquatic facilities<br><br>(Direct cost less any income received from providing aquatic facilities per visit)                                                                                     | \$9.22 | \$6.39 | \$3.81 | \$2.34 | Operating net costs are lower than the initial budget. This is due to an increase in income via higher attendances in programs, including higher member and participation rates. For the first time since 2016, Active Monash exceeded their budgeted revenue total. There has been a significant focus on generating income and introducing and re-developing programs to increase income opportunities. In addition, we are seeing a reduction in staffing costs and savings in our equipment lease agreements, assisting the overall position. |

| Service/Indicator/<br>Measure                                                                               | Result |      |      |             | Material Variations                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------|--------|------|------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                             | 2022   | 2023 | 2024 | 2025        |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Utilisation</b>                                                                                          |        |      |      |             |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Utilisation of aquatic facilities<br><i>(Number of visits to aquatic facilities per head of population)</i> | 3.82   | 5.15 | 7.06 | <b>7.44</b> | There was an 8 per cent increase in the recorded number of overall visits, compared to the previous financial year. Significant increases were noted at the Oakleigh Recreation Centre (ORC). This can be attributed to the growth in the member base. While the Monash Aquatic and Recreation Centre (MARC) and Clayton Aquatics and Health Club (CAHC) remain consistent with a slight increase.                 |
| <b>Libraries</b>                                                                                            |        |      |      |             |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Utilisation</b>                                                                                          |        |      |      |             |                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Library loans per population<br><i>(The number of collection item loans per head of population)</i>         | n/a    | n/a  | 7.80 | <b>7.94</b> | The library service continues to improve accessibility to the library collection, with a renewed focus on e-collection and high-demand physical items. Library collection loans increased by 5 per cent on the previous year's performance. However, total collection loans were affected by two temporary closures of libraries, due to shelving improvement works at Wheelers Hill and Mount Waverley libraries. |

| Service/Indicator/<br>Measure                                                                                                                                             | Result  |         |         |                | Material Variations                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                           | 2022    | 2023    | 2024    | 2025           |                                                                                                                                                                                                                                                                                                                               |
| <b>Resource standard</b><br><br>Recently purchased library collection<br><br><i>(Percentage of the library collection that has been purchased in the past five years)</i> | 66.95%  | 63.83%  | 74.18%  | <b>69.60%</b>  | The library team delivered a range of initiatives this reporting period to enhance customer access and satisfaction with library collections. The currency of the current library collection is less than planned, due to a reduction in the weeding of older items in preparation for the endorsed budget for 2025/26.       |
| <b>Service cost</b><br><br>Cost of library service<br><br><i>(The direct cost of the library service per head of population)</i>                                          | \$29.93 | \$33.92 | \$33.33 | <b>\$34.22</b> | Cost of the service is tracking to target and reflects the value and resources required to deliver effective library service to the Monash community. Noting the Victorian Government subsidy hasn't increased to match with the CPI increase and hence the cost of the service to Council has increased since previous year. |

| Service/Indicator/<br>Measure                                                                         | Result |      |        |               | Material Variations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------|--------|------|--------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                       | 2022   | 2023 | 2024   | 2025          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Participation</b>                                                                                  |        |      |        |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Library membership<br><i>(Percentage of the population that are registered library members) x 100</i> | n/a    | n/a  | 36.33% | <b>36.59%</b> | Membership database was reviewed and de-duplicated, leading to a lower-than-expected figure. Also noting that this measure is still influenced by pandemic-related disruptions, given its three-year scope. Membership drive is underway to increase membership. As part of this, all aspects of the service are reviewed to reduce barriers to membership. Library service now has access to a new tool to accurately measure active membership for the last three years, including event attendees. |
| Library visits per population<br><i>(Number of library visits per head of population)</i>             | n/a    | n/a  | 3.87   | <b>4.18</b>   | The number of visits to our libraries increased by 11 per cent from previous year. This measure reflects not only borrowers of our collections, but also participants in programs that did not require bookings, students studying and casual visitors etc. The total library visits were affected by two temporary closures at the Wheelers Hill and Mount Waverley libraries, due to shelving improvement works.                                                                                    |

| Service/Indicator/<br>Measure                                                                     | Result  |         |         |                | Material Variations                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------|---------|---------|---------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                   | 2022    | 2023    | 2024    | 2025           |                                                                                                                                                                                                                                                                                                                                                             |
| <b>Maternal and Child Health (MCH)</b>                                                            |         |         |         |                |                                                                                                                                                                                                                                                                                                                                                             |
| <b>Service standard</b>                                                                           |         |         |         |                |                                                                                                                                                                                                                                                                                                                                                             |
| Infant enrolment in the MCH service<br><i>(Percentage of infants enrolled in the MCH service)</i> | 100.25% | 100.60% | 100.53% | <b>100.59%</b> | This measure remains on-par with the 2023/24 financial year. The high number of infants enrolled in the Maternal and Child Health service relates to infants whose birth notifications were initially received by a different council before relocating to Monash.                                                                                          |
| <b>Service cost</b>                                                                               |         |         |         |                |                                                                                                                                                                                                                                                                                                                                                             |
| Cost of MCH service<br><i>(Cost of the MCH service per hour of service delivered)</i>             | \$73.03 | \$72.43 | \$66.37 | <b>\$74.92</b> | The cost of the Maternal and Child Health service has increased overall compared to the 2023/24 financial year. This increase is primarily due to higher staffing expenses resulting from Enterprise Bargaining outcomes, including changes to the Department of Health's funding model, which extended Key Age and Stage (KAS) appointments to 45 minutes. |

| Service/Indicator/<br>Measure                                                                                                                                | Result |        |        |               | Material Variations                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                              | 2022   | 2023   | 2024   | 2025          |                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Participation</b>                                                                                                                                         |        |        |        |               |                                                                                                                                                                                                                                                                                                                                                                                                            |
| Participation in the MCH service<br><i>(Percentage of children enrolled who participate in the MCH service)</i>                                              | 74.54% | 76.41% | 74.50% | <b>76.72%</b> | Participation in the Maternal and Child Health service has increased compared to 2023/24. Participation rates have met the expected target, reflecting improved recruitment efforts and the strategic use of funding for temporary contracts. Enhanced awareness and service delivery, aimed at supporting continuity of care between clients and practitioners, have contributed to increased attendance. |
| Participation in the MCH service by Aboriginal children<br><i>(Percentage of Aboriginal children enrolled who participate in the MCH service)</i>            | 75.89% | 88.98% | 75.47% | <b>81.65%</b> | Maternal and Child Health staff continue to provide a culturally sensitive service. Participation increased from 75.47 per cent in 2023/24 to 81.65 per cent in 2024/25, successfully meeting the target set. Council's Maternal and Child Health Service continues to strive to be inclusive and welcoming, addressing the needs of First Nations and culturally diverse families.                        |
| Participation in 4-week Key Age and Stage visit<br><i>(Percentage of infants enrolled in the MCH service who receive the 4-week key age and stage visit)</i> | 97.83% | 98.34% | 96.10% | <b>96.49%</b> | Participation in the Maternal and Child Health service remains on-par with the 2023/24 result of 96.10 per cent. This attendance reflects families who initially engage with the service upon birth at Monash, but subsequently relocate to other municipalities shortly thereafter.                                                                                                                       |

# Strategic Objective Three: Enhanced Places

## Annual Initiatives

| Initiative                                                                                                                                                                                                                                                     | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Progress a review of implementation actions of the Monash Urban Landscape and Canopy Vegetation Strategy to ensure a focus on increasing canopy cover.                                                                                                         | <p><b>Achieved:</b> The canopy tree assessment project continues. Updated Light Detection and Ranging (LiDAR) on canopy cover imaging has been received and is currently being reviewed.</p> <p>Changes to residential development controls, Townhouse Code reduced standards for canopy trees in developments. Landscaping guidelines are now being reviewed in response to the Victorian Government changes.</p>                                                                                      |
| Implement the funded 2024/25 priorities of the Street Tree Strategy, which includes the inspection of the existing trees, identification of additional planting opportunities, and replacement tree planting in a number of streets across the municipality.   | <p><b>Achieved:</b> Throughout the delivery of the 2024/25 Street Tree Strategy tree planting program, Council planted 810 trees throughout 36 local streets, collector and arterial roads including an entire street renewal in Southampton Drive, Mulgrave.</p> <p>The continual improvement to the community consultation process by this year including a QR code in the initial mail out, continued the upward trend of greater community engagement in the tree planting and renewal process.</p> |
| <p><b>MAJOR INITIATIVE 4</b></p> <p>Continue to participate in the Precinct Planning work and advocate with the Suburban Rail Loop Authority and the Victorian Government to prioritise new station precincts and their integration into activity centres.</p> | <p><b>Achieved:</b> Ongoing engagement with the Suburban Rail Loop Authority (SRLA) precinct planning project workshops continue, as does regular reporting to Council.</p> <p>Planning scheme amendment for Precinct Structure Plans for all SRL stations was released in February 2025.</p> <p>Council submission to the draft Structure Plan and amendment was adopted at the April Council meeting.</p>                                                                                             |
| Deliver a minimum of 90 per cent of agreed Capital Works Program.                                                                                                                                                                                              | <p><b>Achieved:</b> Delivery of the Capital Works Program is on track and the expected target to be comfortably achieved by June 2025. Year-to-date expenditure is in line with the expected Capital Works Program budget. Multi-year and major projects are all tracking to or ahead of scheduled programs.</p>                                                                                                                                                                                        |



| Initiative                                                                                                            | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>MAJOR INITIATIVE 5</b></p> <p>Progress the detailed design for the Civic Precinct Project in Glen Waverley.</p> | <p><b>Achieved:</b> The designs for the Glen Waverley Civic Precinct Project are complete and out for community consultation.</p> <p>The Milestone 3 Detailed Design Report for the Civic Precinct Project in Glen Waverley was completed and issued on 3 April 2025. This stage captures the work done to value manage the project and showcases the external and internal finishes and design treatments, the design of the facade and public realm and is accompanied by an extensive technical report, describing the performance aspects of the project, and the results of the ongoing collaboration with the Traditional Land Owners. At the May 2025 meeting, Council resolved to proceed to community consultation.</p> |

| Initiative                                                                                                                                                                                                                  | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complete the construction of the Bogong Car Park.                                                                                                                                                                           | <b>Achieved:</b> The Bogong Car Park opened to the public in April 2025, within budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Progress the detailed design for the Haughton Road / Portman Street Public Realm Projects.                                                                                                                                  | <p><b>Achieved:</b> Detailed designs for the Haughton Road / Portman Street Public Realm Projects have been developed. Feedback has been received from stakeholders and from Metro Trains Melbourne (MTM) and Public Transport Victoria (PTV), resulting in further review of the proposed bus interchange at Haughton Road. This is to ensure that the design meets all operational and safety requirements for both PTV route buses and MTM rail replacement services during train disruptions.</p> <p>To support Council's ongoing engagement with the Department of Transport and Planning (DTP), an independent peer review of the traffic analysis for the Portman Street design has been commissioned.</p> |
| Progress with the implementation of the Affordable Housing Strategy, in particular advocating for increased provision of affordable housing in activity centres and major redevelopments.                                   | <p><b>Achieved:</b> A report considering submissions for the Affordable Housing Strategy was presented to the April Council meeting.</p> <p>The Amendment has been referred to the Minister for Planning with a request to appoint a planning panel for review.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Commence the review of the Monash Planning Scheme which controls land use and development within our city.                                                                                                                  | <p><b>Achieved:</b> The 2026 Planning Scheme Review project timeline has been modified in response to Victorian Government changes to residential development provisions in the new Townhouse and Low-Rise Code.</p> <p>Internal consultation has been programmed in and will commence with Statutory Planners in the first week of July 2025.</p>                                                                                                                                                                                                                                                                                                                                                                |
| Commence the review of the Monash Housing Strategy which aims to protect the 'garden city' character of Monash while identifying preferred locations for increased housing intensity to meet our community's housing needs. | <p><b>Achieved:</b> The Housing Capacity report has been finalised. The Victorian Government has released 'Plan for Victoria', which includes housing targets and housing policy changes, specifically revision to ResCode, that reduces the ability for planning schemes to protect garden character. These changes will need to be assessed as part of the review and the recently adopted Monash Community Vision 2025-2040, Council Plan 2025-2029 and Health and Wellbeing Plan 2025-2029.</p>                                                                                                                                                                                                               |

## Performance of Services Funded in the 2024/25 Budget

| Service                                          | Description of Service                                                                                                                                                                                                                                                                | Net Cost | \$000  |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|
| <b>Facilities and Infrastructure Maintenance</b> | We effectively improve and maintain Council's buildings, roads, footpaths, vehicle fleet and drainage networks, to provide a clean, safe, accessible and sustainable infrastructure that meets our community's needs.                                                                 | Actual   | 9,377  |
|                                                  |                                                                                                                                                                                                                                                                                       | Budget   | 8,816  |
|                                                  |                                                                                                                                                                                                                                                                                       | Variance | -561   |
| <b>City Planning</b>                             | We are committed to protecting and enhancing the character and amenity for the community through decisions related to planning and building.                                                                                                                                          | Actual   | 2,277  |
|                                                  |                                                                                                                                                                                                                                                                                       | Budget   | 2,911  |
|                                                  |                                                                                                                                                                                                                                                                                       | Variance | 634    |
| <b>Community Amenity</b>                         | To make Monash a desirable place to live, work and play by safeguarding the health, safety, and well-being of our community.                                                                                                                                                          | Actual   | 1,773  |
|                                                  |                                                                                                                                                                                                                                                                                       | Budget   | 47     |
|                                                  |                                                                                                                                                                                                                                                                                       | Variance | -1,726 |
| <b>Property and City Design</b>                  | We plan, design and deliver enduring urban spaces and facilities in response to our city's growing population, visitor numbers and the ongoing impact of climate change. We provide guidance and support for all matters relating to Council's properties.                            | Actual   | 1,595  |
|                                                  |                                                                                                                                                                                                                                                                                       | Budget   | 1,829  |
|                                                  |                                                                                                                                                                                                                                                                                       | Variance | 234    |
| <b>Strategic Planning</b>                        | We maintain Council's land use policy and planning framework to ensure that it is sustainable and meets changing needs of the community.                                                                                                                                              | Actual   | 790    |
|                                                  |                                                                                                                                                                                                                                                                                       | Budget   | 999    |
|                                                  |                                                                                                                                                                                                                                                                                       | Variance | 209    |
| <b>Capital Works</b>                             | We are committed to delivering Council's Capital Works Program to ensure well-maintained infrastructure assets that meet the current and future needs of our community. We oversee development and certify Council assets that are delivered by third parties.                        | Actual   | 2,713  |
|                                                  |                                                                                                                                                                                                                                                                                       | Budget   | 2,867  |
|                                                  |                                                                                                                                                                                                                                                                                       | Variance | 154    |
| <b>Horticultural Services</b>                    | We create, enhance and keep our city's natural landscape, urban forest, gardens, sports fields and parks looking their best. We enable the community to connect, feel safe and play while prioritising the natural environment and liveability for our future community and visitors. | Actual   | 18,649 |
|                                                  |                                                                                                                                                                                                                                                                                       | Budget   | 18,277 |
|                                                  |                                                                                                                                                                                                                                                                                       | Variance | -372   |

## Service Performance Indicators

| Service/Indicator/<br>Measure                                                                                                                    | Result |        |        |               | Material Variations                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                  | 2022   | 2023   | 2024   | 2025          |                                                                                                                                                                                                                                    |
| <b>Animal Management</b>                                                                                                                         |        |        |        |               |                                                                                                                                                                                                                                    |
| <b>Timeliness</b>                                                                                                                                |        |        |        |               |                                                                                                                                                                                                                                    |
| Time taken to action animal management request<br><br>(Average number of days it takes for Council to action animal management-related requests) | 1.43   | 1.58   | 1.34   | <b>1.16</b>   | The improvement in this measure is the result of an increase in officer numbers, enhanced systems, and the introduction of improved management.                                                                                    |
| <b>Service Standard</b>                                                                                                                          |        |        |        |               |                                                                                                                                                                                                                                    |
| Animals reclaimed<br><br>(Percentage of collected registrable animals under the Domestic Animals Act 1994 reclaimed)                             | 36.84% | 34.20% | 37.02% | <b>31.64%</b> | Data consistently shows that dogs are reclaimed at a much higher rate than cats. This reporting period saw an increase in the number of cats impounded, which contributed to a decrease in the overall reclaim rate.               |
| Animals rehomed<br><br>(Percentage of collected registrable animals under the Domestic Animals Act 1994 rehomed)                                 | 54.20% | 59.29% | 89.53% | <b>81.95%</b> | The number of impounded cats suitable for rehoming is inherently lower than that of dogs. This reporting period saw an increase in the number of cats impounded, which has contributed to a decrease in the overall rehoming rate. |

| Service/Indicator/<br>Measure                                                                                                                                                                                | Result |        |        |               | Material Variations                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                              | 2022   | 2023   | 2024   | 2025          |                                                                                                                                                                                                                                      |
| <b>Service cost</b>                                                                                                                                                                                          |        |        |        |               |                                                                                                                                                                                                                                      |
| Cost of animal management service<br><br><i>(Direct cost of the animal management service per head of population)</i>                                                                                        | \$7.72 | \$8.25 | \$9.07 | <b>\$8.86</b> | The operating cost to deliver these services increased marginally from the previous period. However, the increase in population has positively influenced a reduction in the cost per head of population.                            |
| <b>Health and Safety</b>                                                                                                                                                                                     |        |        |        |               |                                                                                                                                                                                                                                      |
| Animal management prosecutions<br><br><i>(Percentage of animal management prosecutions which are successful)</i>                                                                                             | 100%   | 100%   | 100%   | <b>95%</b>    | During this period, 20 prosecutions were brought to court. In one case, the court reviewed the facts and decided to dismiss the matter, resulting in a decrease in the number of successful prosecutions compared to previous years. |
| <b>Food Safety</b>                                                                                                                                                                                           |        |        |        |               |                                                                                                                                                                                                                                      |
| <b>Timeliness</b>                                                                                                                                                                                            |        |        |        |               |                                                                                                                                                                                                                                      |
| Time taken to action food complaints<br><br><i>(Average number of days it takes for Council to action food complaints received from members of the public about the safety or handling of food for sale)</i> | 1.24   | 1.41   | 1.44   | <b>1.31</b>   | This result represents the 2024 calendar year, as per the performance reporting requirements. Council's average response time has decreased marginally and maintained a high-level response to food safety complaints received.      |

| Service/Indicator/<br>Measure                                                                                                                                                                     | Result   |          |          |                 | Material Variations                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                   | 2022     | 2023     | 2024     | 2025            |                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Service standard</b>                                                                                                                                                                           |          |          |          |                 |                                                                                                                                                                                                                                                                                                                                                                                |
| Food safety assessments<br><i>(Percentage of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment)</i>                                        | 93.35%   | 99.71%   | 99.32%   | <b>99.49%</b>   | This result represents the 2024 calendar year, as per the performance reporting requirements. Council has consistently demonstrated diligence in conducting food safety assessments for food businesses. Of those food premises that require a food safety assessment, five were not able to be assessed due to being closed and not in operation during the reporting period. |
| <b>Service cost</b>                                                                                                                                                                               |          |          |          |                 |                                                                                                                                                                                                                                                                                                                                                                                |
| Cost of food safety service<br><i>(Direct cost of the food safety service per food premises registered by Council, or for which Council has received notification, during the financial year)</i> | \$538.13 | \$626.29 | \$672.67 | <b>\$705.85</b> | The overall average cost of service has marginally increased, compared to the previous year. This is largely due to staffing expenses and a higher volume of food samples required during the period.                                                                                                                                                                          |

| Service/Indicator/<br>Measure                                                                                                                                             | Result |      |         |                | Material Variations                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------|---------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                           | 2022   | 2023 | 2024    | 2025           |                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Health and safety</b>                                                                                                                                                  |        |      |         |                |                                                                                                                                                                                                                                                                                                                                                                           |
| Critical and major non-compliance outcome notifications<br><i>(Percentage of critical and major non-compliance outcome notifications that are followed up by Council)</i> | 100%   | 100% | 100%    | <b>100%</b>    | This result represents the 2024 calendar year, as per the performance reporting requirements. All non-conformances have been followed up and consistent to previous years.                                                                                                                                                                                                |
| <b>Output</b>                                                                                                                                                             |        |      |         |                |                                                                                                                                                                                                                                                                                                                                                                           |
| Food safety samples<br><i>(Percentage of food samples obtained per required number of food samples)</i>                                                                   | n/a    | n/a  | 140.37% | <b>118.55%</b> | Council has exceeded the required number of food samples that must be obtained and submitted for analysis.                                                                                                                                                                                                                                                                |
| <b>Statutory Planning</b>                                                                                                                                                 |        |      |         |                |                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Timeliness</b>                                                                                                                                                         |        |      |         |                |                                                                                                                                                                                                                                                                                                                                                                           |
| Time taken to decide planning applications<br><i>(Median number of days between receipt of a planning application and a decision on the application)</i>                  | 66     | 67   | 60      | <b>65</b>      | Council places a strong emphasis on working with applicants and objectors to achieve good outcomes in planning determinations. Council continues to balance time taken to negotiate land use and development issues with the need to ensure efficient processing of applications. While this has increased the median days, it has reduced the number of appeals to VCAT. |

| Service/Indicator/<br>Measure                                                                                                                                                            | Result     |            |            |                   | Material Variations                                                                                                                                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                          | 2022       | 2023       | 2024       | 2025              |                                                                                                                                                                                                                                                                                                              |
| <b>Service Standard</b>                                                                                                                                                                  |            |            |            |                   |                                                                                                                                                                                                                                                                                                              |
| Planning applications decided within the relevant required time<br><br><i>(The percentage of regular and VicSmart planning application decisions made within legislated time frames)</i> | 76.19%     | 86.80%     | 86.10%     | <b>80.20%</b>     | Council is committed to working with applicants and objectors to achieve good outcomes in planning determinations, hence additional time may be taken in negotiating land use and development issues. Council continues to review processes in view of continuous improvement and efficient decision making. |
| <b>Service cost</b>                                                                                                                                                                      |            |            |            |                   |                                                                                                                                                                                                                                                                                                              |
| Cost of statutory planning service<br><br><i>(Direct cost of the statutory planning service per planning application)</i>                                                                | \$2,471.28 | \$3,043.38 | \$3,071.44 | <b>\$3,126.35</b> | The continued decrease in the number of applications received, combined with the uptake of new and existing Victorian Government approval pathways, has had an impact to the cost of service.                                                                                                                |



| Service/Indicator/<br>Measure                                                                                                                                                  | Result |        |        |               | Material Variations                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                | 2022   | 2023   | 2024   | 2025          |                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Decision making</b><br>Council planning decisions upheld at VCAT<br><i>(Percentage of planning application decisions subject to review by VCAT that were not set aside)</i> | 46.84% | 41.38% | 56.90% | <b>59.26%</b> | The number of matters progressed to VCAT was relatively low, largely attributed to negotiation during the assessment process to achieve good outcomes for all parties. The increase in decisions upheld reflects effective decision making and engagement with parties during the compulsory conference process, where consent can be reached between parties if possible. |

# Strategic Objective Four: Good Governance

## Annual Initiatives

| Initiative                                                                                                                                                     | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Complete the deliberative engagement process for the new integrated plans (Community Vision, Council Plan, Asset Plan, Finance Plan, Rating and Revenue Plan). | <b>Achieved:</b> The deliberative engagement component of Council's Integrated Plans was complete in February 2025, when the community panel officially presented their recommendations report to Council.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Progress with collaboration on capital works projects within the Eastern Region Procurement Network.                                                           | <p><b>Achieved:</b> The collecting and collating of infrastructure project information from several eastern region councils has been discussed with the Eastern Region CEO Group project sponsors. Recommendations to further increase collaborative procurement opportunities will be presented at the next Eastern Region CEO group meeting, scheduled for late-June 2025.</p> <p>Other regional collaborative procurement projects completed or currently underway, are:</p> <ul style="list-style-type: none"> <li>» Monash-led Provision of Horticultural Chemicals and Fertilisers tender with Maroondah Council.</li> <li>» Monash-led Immunisation Software Services tender with Yarra Ranges Council.</li> <li>» Monash-led Ancillary Valuation Services tender with Knox City Council.</li> <li>» Manningham-led Civil Services Panel tender with Monash City Council.</li> <li>» Manningham-led opportunity to tender for Road and Pavement Condition Surveys.</li> </ul> <p>There has also been significant information sharing for Procurement Policy reviews and benchmarking of Officer financial delegations.</p> <p>These projects continue to demonstrate the value that procurement collaboration delivers to our community, including shared best practice, time savings and the generation of improved commercial outcomes through sector aggregation.</p> |

| Initiative                                                                                                                       | Progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Continue to ensure our organisation is protected against cyber risks through protection controls, education and data governance. | <p><b>Achieved:</b> Ongoing initiatives to safeguard Council against cyber risks are well-established and functioning effectively. These include:</p> <ul style="list-style-type: none"> <li>» Actively mitigating potential threats through a combination of robust protection controls and monthly phishing simulation activities</li> <li>» A draft of the new Data and AI enablement strategy for the organisation. This is ready and feedback will be incorporated and presented to the Executive Leadership Team for adoption.</li> <li>» The scanning of sensitive data in Council's dataset is in progress, as part of the 2024/25 Capital Works deliverables.</li> </ul> |
| <p><b>MAJOR INITIATIVE 6</b></p> <p>Develop the long-term financial strategy for Council.</p>                                    | <p><b>Progressing:</b> The financial strategy is being developed as a part of the Financial Plan and will address the challenges and identify opportunities to ensure Council's long-term financial sustainability.</p> <p>The Financial Plan will be linked to the new Asset Plan and identify any gaps to make informed decisions. The Financial Plan 2025-2035 will be adopted prior to October 2025, in line with legislation.</p> <p>The project overlaps two financial years; the work has successfully progressed for this financial year and is on-track to be adopted by October 2025.</p>                                                                               |
| <p><b>MAJOR INITIATIVE 7</b></p> <p>Deliver the 2024 General Election for new Council.</p>                                       | <p><b>Achieved:</b> This initiative is now complete on the delivery of the final training session in February 2025 and the execution by all councillors of their Councillor Induction Declaration.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



## Performance of Services Funded in the 2024/25 Budget

| Service                         | Description of Service                                                                                                                                                                                                                                                        | Net Cost | \$000 |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|
| <b>Executive Leadership</b>     | We lead the organisation in the achievement of outcomes and the provision of a wide range of customer-focused services which are relevant, of high quality and accessible to all residents of Monash.                                                                         | Actual   | 4,201 |
|                                 |                                                                                                                                                                                                                                                                               | Budget   | 3,593 |
|                                 |                                                                                                                                                                                                                                                                               | Variance | -608  |
| <b>Media and Communications</b> | We deliver clear and timely communications that inform our community about Council initiatives, events, programs, policies and services, and create engagement activities to ensure our community and stakeholders have meaningful input into the decisions that affect them. | Actual   | 1,999 |
|                                 |                                                                                                                                                                                                                                                                               | Budget   | 1,855 |
|                                 |                                                                                                                                                                                                                                                                               | Variance | -144  |

| Service                                      | Description of Service                                                                                                                                                                                                                                                                             | Net Cost                     | \$000                     |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------|
| <b>Customer Experience</b>                   | We are committed to providing a high-quality customer focus, through our Customer Experience and Monash Halls teams.                                                                                                                                                                               | Actual<br>Budget<br>Variance | 2,920<br>3,564<br>644     |
| <b>Digital and Technology</b>                | We aim to empower our employees and the community through innovative digital solutions, and providing reliable, secure and personalised services to build a trusted future.                                                                                                                        | Actual<br>Budget<br>Variance | 11,154<br>9,373<br>-1,781 |
| <b>Corporate Governance and Legal</b>        | We work to establish a whole-of-organisation environment that ensures that all Council services operate in a manner that is compliant with legislation, law and policy and is undertaken with the highest levels of integrity, risk management, transparency, lawfulness and accountability.       | Actual<br>Budget<br>Variance | 8,550<br>9,168<br>618     |
| <b>Talent and Organisational Development</b> | We are committed to managing the organisation's approach to talent management, planning and resourcing, as well as the design and implementation of strategic initiatives focusing on organisational capability and engagement.                                                                    | Actual<br>Budget<br>Variance | 1,580<br>1,561<br>-19     |
| <b>Workplace Relations and Safety</b>        | We empower, enable and support the organisation to implement and sustain practices that uphold workplace obligations, entitlements, and constructive relationships between Monash and its employees, ensuring our workplaces remain safe, respectful, and in compliance with relevant legislation. | Actual<br>Budget<br>Variance | 1,243<br>1,320<br>77      |
| <b>Finance</b>                               | We provide financial advice, guidance and tools to our organisation to ensure the long-term financial sustainability of Council.                                                                                                                                                                   | Actual<br>Budget<br>Variance | 4,305<br>3,365<br>-940    |
| <b>Strategic Procurement</b>                 | We are committed to facilitating sound procurement decisions that maximise community benefit, whilst ensuring good governance and the efficient management of accounts payable processes to support our financial integrity.                                                                       | Actual<br>Budget<br>Variance | 829<br>877<br>48          |
| <b>Corporate Performance</b>                 | We are committed to supporting the community achieve its vision through sound organisational planning and reporting for Council.                                                                                                                                                                   | Actual<br>Budget<br>Variance | 1,544<br>1,767<br>223     |

## Service Performance Indicators

|                                                                                                                                                                                                                                                               | Results |       |       |       |                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Service/Indicator/<br>Measure                                                                                                                                                                                                                                 | 2022    | 2023  | 2024  | 2025  | Material Variations                                                                                                                                                                                                                                                                                                                                                           |
| Governance                                                                                                                                                                                                                                                    |         |       |       |       |                                                                                                                                                                                                                                                                                                                                                                               |
| Transparency                                                                                                                                                                                                                                                  |         |       |       |       |                                                                                                                                                                                                                                                                                                                                                                               |
| Council decisions made at meetings closed to the public<br><br>(Percentage of Council resolutions made at a meeting of Council, or at a meeting of a delegated committee consisting only of councillors, closed to the public under section 66(1) of the Act) | 5.32%   | 3.60% | 9.51% | 8.37% | Council has seen a decrease in the number of resolutions that are made in meetings that are closed to the public.                                                                                                                                                                                                                                                             |
| Consultation and engagement                                                                                                                                                                                                                                   |         |       |       |       |                                                                                                                                                                                                                                                                                                                                                                               |
| Satisfaction with community consultation and engagement<br><br>(Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)                                                                                             | 68      | 72    | 71    | 74    | Satisfaction with Council’s community consultation and engagement rose by three per cent this year to 7.4 out of 10 – lifting Monash from a ‘good’ to a ‘very good’ rating. This was the equal-highest score recorded for the City of Monash, and above the long-term average since 2016 of 7.2, though it remains just below the 2025 Metropolitan Melbourne average of 7.5. |



| Service/Indicator/<br>Measure                                                                                     | Results     |             |             |                    | Material Variations                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                   | 2022        | 2023        | 2024        | 2025               |                                                                                                                                                                                                                                                                                                         |
| <b>Attendance</b>                                                                                                 |             |             |             |                    |                                                                                                                                                                                                                                                                                                         |
| Councillor attendance at council meetings<br><i>(Percentage of attendance at Council meetings by councillors)</i> | 89.51%      | 93.51%      | 86.06%      | <b>88.96%</b>      | There has been a slight increase in Councillor attendance during this reporting period.                                                                                                                                                                                                                 |
| <b>Service Cost</b>                                                                                               |             |             |             |                    |                                                                                                                                                                                                                                                                                                         |
| Cost of elected representation<br><i>(Direct cost of delivering Council's governance service per councillor)</i>  | \$47,621.36 | \$49,251.36 | \$57,625.09 | <b>\$68,674.26</b> | There has been an increase in the costs of elected representation. This is primarily attributed to additional costs following a general election and the costs attributable to increases in Councillor, Deputy Mayor and Mayoral allowances, as set by the Victorian Independent Remuneration Tribunal. |

| Service/Indicator/<br>Measure                                                                                                                        | Results |      |      |           | Material Variations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                      | 2022    | 2023 | 2024 | 2025      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Satisfaction</b>                                                                                                                                  |         |      |      |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Satisfaction with Council decisions<br><br><i>(Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i> | 68      | 72   | 71   | <b>72</b> | <p>Satisfaction with Council's decision-making in the interest of the community rose marginally this year, up one per cent to 7.2 out of 10, maintaining a 'good' rating and matching the 2025 Metropolitan Melbourne average.</p> <p>Except for the unusually low result in 2022 – a year of particularly poor satisfaction with local government post-pandemic - satisfaction with Council's decision-making has remained stable around the long-term average of 7.2 out of 10 ('good') since 2016.</p> |

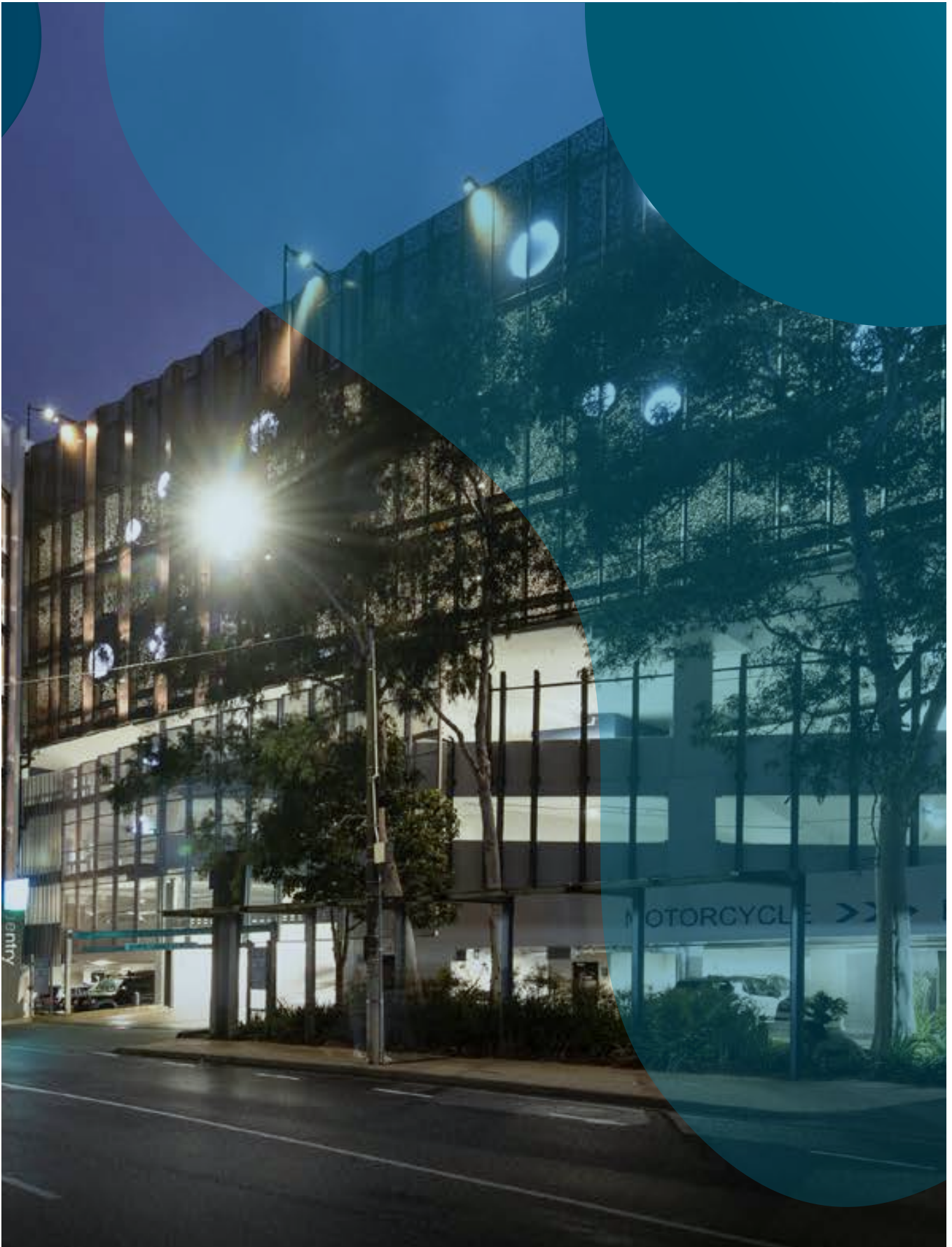
## Retired Service Performance Indicators

| Retired Measure<br>Service/Indicator/Measure                                                     | Results<br>2023 | Results<br>2024    | Results<br>2025    |
|--------------------------------------------------------------------------------------------------|-----------------|--------------------|--------------------|
| <b>Waste Collection</b>                                                                          |                 |                    |                    |
| <b>Satisfaction</b>                                                                              |                 |                    |                    |
| Kerbside bin collection requests                                                                 | 148.75          | Retired in<br>2024 | Retired in<br>2024 |
| <i>(Number of kerbside bin collection requests per 1,000 kerbside bin collection households)</i> |                 |                    |                    |
| <b>Libraries</b>                                                                                 |                 |                    |                    |
| <b>Utilisation</b>                                                                               |                 |                    |                    |
| Physical library collection usage                                                                | 4.61            | Retired in<br>2024 | Retired in<br>2024 |
| <i>(Number of physical library collection item loans per physical library collection item)</i>   |                 |                    |                    |
| <b>Participation</b>                                                                             |                 |                    |                    |
| Active library borrowers in municipality in the past five years                                  | 11.01%          | Retired in<br>2024 | Retired in<br>2024 |
| <i>(Percentage of the population that are active library borrowers)</i>                          |                 |                    |                    |





# 6 Governance, Management and Other Information





## Councillor Allowances

In accordance with Section 39 of the *Local Government Act 2020*, Mayors, Deputy Mayors and Councillors are entitled to receive an allowance while performing their duties.

The allowance is set by a Determination of the Victorian Independent Remuneration Tribunal pursuant to the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*. Under the Determination, councils are currently divided into four categories based on the income and population of each council. Monash Council is a Category 3 council.

**The annual allowances for Monash Council were:**

- » From 1 July 2024 to 17 December 2024:
  - › \$40,769 for the Councillor allowance

- › \$67,477 for the Deputy Mayor allowance
- › \$134,954 for the Mayoral allowance.
- » From 18 December 2024 to 1 July 2025:
  - › \$40,769 for the councillor allowance
  - › \$69,252 for the Deputy Mayor allowance
  - › \$138,506 for the Mayoral allowance.

These allowances are adjusted yearly to reflect CPI and are adjusted by the tribunal as required.

# Councillor Expenses

In accordance with Section 40 of the *Local Government Act 2020*, Council is required to reimburse a councillor for expenses incurred while performing their duties.

Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for councillors. The policy provides guidance for the payment of reimbursements of expenses, and the provision of resources, facilities and other support to the mayor and

councillors to enable them to discharge their duties. The details of the expenses including reimbursement of expenses for each councillor and member of a Council committee paid by the Council for the 2024/25 year are set out in the following table.

| Expenses paid to 26 October 2024 (Election Day)                                                                                                    |           |       |         |       |           |                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|---------|-------|-----------|------------------|
| Councillor                                                                                                                                         | TR \$     | CM \$ | CC \$   | IC \$ | CT \$     | Total \$         |
| Anjalee de Silva                                                                                                                                   | 0         | 0     | 0       | 0     | \$226.55  | <b>\$226.55</b>  |
| Josh Fergeus                                                                                                                                       | 0         | 0     | 0       | 0     | \$1044.21 | <b>\$1044.21</b> |
| Stuart James                                                                                                                                       | \$130     | 0     | 0       | 0     | \$128.56  | <b>\$258.56</b>  |
| Paul Klisaris                                                                                                                                      | \$363.39  | 0     | 0       | 0     | 0         | <b>\$363.39</b>  |
| Geoff Lake                                                                                                                                         | 0         | 0     | 0       | 0     | \$659.09  | <b>\$659.09</b>  |
| Brian Little                                                                                                                                       | 0         | 0     | 0       | 0     | 0         | <b>0</b>         |
| Nicky Luo                                                                                                                                          | \$5109.68 | 0     | \$45.50 | 0     | \$1597.18 | <b>\$6752.36</b> |
| Shane McCluskey                                                                                                                                    | \$196     | 0     | 0       | 0     | \$891.80  | <b>\$1087.80</b> |
| Rebecca Paterson                                                                                                                                   | 0         | 0     | 0       | 0     | \$733.68  | <b>\$733.68</b>  |
| Tina Samardzija                                                                                                                                    | 0         | 0     | 0       | 0     | \$788.65  | <b>\$788.65</b>  |
| Theo Zographos                                                                                                                                     | \$233.69  | \$96  | \$110   | \$884 | \$733.68  | <b>\$2057.37</b> |
| <b>Legend: TR – Travel; CM – Car Mileage; CC – Child Care; IC – Information and Communication expenses; CT – Conferences and Training expenses</b> |           |       |         |       |           |                  |



**Expenses paid from 12 November 2024 (date that new councillors took their Oath/Affirmation of Office)**

| <b>Councillor</b> | <b>TR \$</b> | <b>CM \$</b> | <b>CC \$</b> | <b>IC \$</b> | <b>CT \$</b> | <b>Total \$</b>    |
|-------------------|--------------|--------------|--------------|--------------|--------------|--------------------|
| Anjalee de Silva  | 0            | 0            | 0            | 0            | \$1690.65    | <b>\$1690.65</b>   |
| Josh Fergeus      | 0            | 0            | 0            | \$82.98      | \$4401.12    | <b>\$4484.10</b>   |
| Stuart James      | 0            | 0            | 0            | 0            | \$71.36      | <b>\$71.36</b>     |
| Paul Klisaris     | \$10,546     | 0            | 0            | \$2767       | \$850        | <b>\$14,163</b>    |
| Geoff Lake        | 0            | 0            | 0            | 0            | 0            | <b>0</b>           |
| Brian Little      | 0            | 0            | 0            | 0            | \$3523.74    | <b>\$3523.74</b>   |
| Nicky Luo         | 0            | 0            | 0            | 0            | \$3500       | <b>\$3500</b>      |
| Shane McCluskey   | 0            | 0            | 0            | 0            | 0            | <b>0</b>           |
| Rebecca Paterson  | 0            | 0            | 0            | 0            | \$2605.65    | <b>\$2605.65</b>   |
| Elisha Lee        | 0            | 0            | 0            | \$8838       | \$8585.41    | <b>\$17,423.41</b> |
| Cameron Little    | 0            | 0            | 0            | \$8838       | \$2719.40    | <b>\$11,557.40</b> |

**Legend:** **TR** – Travel; **CM** - Car Mileage; **CC** - Child Care; **IC** - Information and Communication expenses; **CT** - Conferences and Training expenses

**Note:** No expenses were paid by Council including reimbursements to members of Council committees during the year



# Council Meetings

Council holds regular meetings on the last Tuesday of each month, with community members welcome to attend or watch online.

Additional meetings of Council may also be called to discuss and decide on specific matters. The minutes of Council meetings are available on Council's website and at the Civic Centre. All Council meetings for 2024/25 were held at the Civic Centre, 293 Springvale Road, Glen Waverley. As per Council's Governance Rules, the meetings were held in hybrid style, with some councillors attending in person and others online.

## Council meetings were held on:

- » 30 July 2024
- » 20 August 2024 (Additional meeting)
- » 27 August 2024
- » 24 September 2024
- » 22 October 2024
- » 12 November 2024 (Additional meeting – swearing in of new Council and election of mayor and deputy mayor)
- » 26 November 2024
- » 10 December 2024
- » 28 January 2025
- » 25 February 2025
- » 25 March 2025
- » 29 April 2025
- » 27 May 2025
- » 23 June 2025.

# Delegated Committees

Monash Council does not have any established Delegated Committees.

# Councillor Attendance at Council Meetings

1 July 2024 – 26 October 2024 (Council election day)

| Councillor       | Scheduled Meetings of Council Attended | Additional Meetings of Council Attended | Total Attendances               |
|------------------|----------------------------------------|-----------------------------------------|---------------------------------|
| Anjalee de Silva | 4                                      | 1                                       | 5                               |
| Josh Fergeus     | 4                                      | 1                                       | 5                               |
| Stuart James     | 4                                      | 0                                       | 4                               |
| Paul Klisaris    | 3                                      | 0                                       | 3                               |
| Geoff Lake       | 3                                      | 1                                       | 4                               |
| Brian Little     | 4                                      | 1                                       | 5                               |
| Nicky Luo        | 4                                      | 1                                       | 5                               |
| Shane McCluskey  | 4                                      | 1                                       | 5                               |
| Rebecca Paterson | 4                                      | 0                                       | 4                               |
| Tina Samardzija  | 2                                      | 1                                       | 3 - Resigned before Oct Meeting |
| Theo Zographos   | 4                                      | 1                                       | 5                               |

From 12 November 2024 (date that new councillors took their Oath/Affirmation of Office)

| Councillor       | Scheduled Meetings of Council Attended | Additional Meetings of Council Attended | Total Attendances |
|------------------|----------------------------------------|-----------------------------------------|-------------------|
| Anjalee de Silva | 6                                      | 1                                       | 7                 |
| Josh Fergeus     | 7                                      | 1                                       | 8                 |
| Stuart James     | 6                                      | 1                                       | 7                 |
| Paul Klisaris    | 7                                      | 1                                       | 8                 |
| Geoff Lake       | 7                                      | 1                                       | 8                 |
| Brian Little     | 8                                      | 1                                       | 9                 |
| Nicky Luo        | 7                                      | 1                                       | 8                 |
| Shane McCluskey  | 8                                      | 1                                       | 9                 |
| Rebecca Paterson | 7                                      | 1                                       | 8                 |
| Elisha Lee       | 8                                      | 1                                       | 9                 |
| Cameron Little   | 8                                      | 1                                       | 9                 |

# Councillor Code of Conduct

From 26 October 2024, the *Local Government Act 2020* required all councillors to observe the Model Councillor Code of Conduct (Model Code of Conduct). The Model Code of Conduct is prescribed in Schedule 1 to the Local Government (Governance and Integrity) Regulations 2020.

The Model Code of Conduct replaced the previous statutory requirements for councils to develop their own Councillor Code of Conduct and the previous Standards of Conduct.

The Model Code of Conduct sets out individual standards of conduct expected to be observed by councillors when performing their roles.

A copy of the Model Councillor Code of Conduct is available on Council's website.



# Conflict of Interest

Conflict of Interest is governed by sections 126 – 131 of the *Local Government Act 2020* (LGA 2020). At its most basic, a conflict of interest occurs when a councillor or Council officer acts in a self-serving manner, i.e. they put their own interests, or the interests of those who they have a close association with, above their duty as a councillor or Council officer to be impartial.

There are two categories of Conflict of Interest. The first is a General Conflict of Interest (section 127 of the LGA 2020). A councillor or officer has a General Conflict of Interest in a matter – if an impartial, fair-minded person would consider that the person's private interests could result in that person acting in a manner that is contrary to their public duty. This is a very broad category and, among many other things, could involve making a decision on an application submitted by an acquaintance.

The second is a Material Conflict of Interest (section 128 of the LGA 2020). A councillor or a member of Council staff has a Material Conflict of Interest if certain specified individuals or groups would gain or suffer either a financial or non-financial benefit or loss if a particular decision was made. Included among these individuals and groups are the councillor or Council officer themselves and:

1. Their family members
2. A body corporate of which they, or their spouse, are a director or a member of the governing body
3. Their employer, unless a public body
4. Their business partner
5. Anyone for whom they act as a consultant, contractor or agent
6. Where they are a trustee, any beneficiary of the trust
7. Where they have received a disclosable gift.

If a councillor or Council officer has a Conflict of Interest, they must immediately cease involvement in the issue, including voting on the matter.



# Audit and Risk Committee

As part of its commitment to good governance, Council has in place an Audit and Risk Committee (the Committee) that acts as an independent advisory committee to Council. The Committee has been established under Section 53 of the *Local Government Act 2020*.

The Committee's objective is to provide appropriate independent advice and recommendations to Council on matters relevant to the Committee's Charter in order

to facilitate decision-making by Council in relation to the discharge of Council's accountability requirements. This includes providing Council with guidance on:

- » Financial and performance reporting (internal and external)
- » Management of financial and other risks and the protection of Council assets
- » The effectiveness of Council's system of internal controls
- » The effectiveness of the internal and external audit functions, and
- » The provision of an effective means of communication between the external auditor, internal audit, management and Council.

The Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and is therefore independent of management.

Minutes are kept for all Committee meetings and these are shared with Council after every meeting.



## Membership and attendance

The Committee consists of five members: two councillors and three independent members. Councillor members are appointed annually and independent members are appointed for three-year terms by Council. Councillor members are usually appointed in November each year after the Mayor has been elected, and this may result in changes in Councillor member appointments during the reporting period of Council's Annual Report.

| Name            | Role                           | Member since  | 2024/25 attendance |          |
|-----------------|--------------------------------|---------------|--------------------|----------|
|                 |                                |               | Rostered           | Attended |
| Andrew Dix      | Independent member (and Chair) | July 2019     | 4                  | 4        |
| Binda Gokhale   | Independent member             | June 2023     | 4                  | 4        |
| John Watson     | Independent member             | July 2020     | 4                  | 4        |
| Geoff Lake      | Councillor                     | November 2018 | 4                  | 3        |
| Tina Samardzija | Councillor                     | November 2020 | 1                  | 0        |
| Nicky Luo       | Councillor                     | November 2020 | 3                  | 3        |

Councillor Stuart James, as the alternate councillor member of the Committee, did not attend any scheduled meetings for the reporting period.

The meetings are also attended by Council's Chief Executive Officer, Director Corporate Services, Manager Corporate Performance, or their delegates, by invitation of the Committee. Other Council staff are invited to attend in relation to their specific agenda reports. The Internal Audit Service Provider and External Auditor also attend the meetings.

## Remuneration

For the year ended 30 June 2025, the remuneration to the independent members for their role in the Audit and Risk Committee were as follows:

| Name          |          |
|---------------|----------|
| Andrew Dix    | \$12,200 |
| Binda Gokhale | \$9,760  |
| John Watson   | \$9,760  |

## Meetings with auditors

The Committee met with the External and Internal Auditors in the absence of management during the year as required.

## Annual work plan

The Committee established an Annual Work Plan based on its Charter responsibilities. The Plan is the foundation of all meeting agendas and enables the Committee to fully discharge its responsibilities. The Plan is reviewed and refreshed annually.

## Key activities

In the reporting period, the Committee has considered many matters. These included:

### Financial and performance reporting

- » Oversight of the preparation of the Annual Financial Report and Annual Performance Statement
- » Review of management financial reports
- » Review of Council's reporting under the Local Government Performance Reporting Framework (LGPRF)
- » Consideration and endorsement of changes in reporting standards and policies.

### Risk management

- » Consideration of regular reports on Council's risk profile and risk management activity
- » Oversight of the monitoring activity of high-risk areas by Council
- » Oversight of management responses to business continuity planning and testing activities
- » Oversight of management activity related to compliance management
- » Oversight of management's work done to mitigate and prevent fraudulent and corrupt behaviour in the organisation.

### Internal control environment

- » Monitoring outcomes of reviews by Council of key policies
- » Monitoring the impact of legislative changes on Council's operations
- » Consideration of the impact on Council of the outcomes of integrity body reports, including reports from Independent Broad-based Anti-Corruption Commission, Victorian Auditor General's Office, Local Government Inspectorate and Ombudsman Victoria.

### Internal and external audit

- » Review and endorsement of the internal audit plan
- » Consideration of the outcomes of internal audit reviews
- » Review and endorsement of the external audit plan
- » Consideration of the outcomes of the external audit
- » Monitoring the performance of the internal and external audit functions
- » Monitoring management performance in closing out audit recommendations.

### Facilitation of communication between audit functions and management

- » Meeting with the audit functions in the absence of management.

### Other key activities included:

- » Review of the Committee Charter and reporting to Council on recommended improvements
- » Assessment of the Committee's performance
- » Review of the Committee's strategic focus and risk appetite, with a view to enhancing the value it adds to Council.

The Committee's Chairperson, Andrew Dix, provided bi-annual reports to the Chief Executive Officer which summarised the activities of the Committee and provided any findings and recommendations in relation to the functions of the Committee. Six-monthly review reports were presented to the Chief Executive Officer at the 16 December 2024 and 30 June 2025 Audit and Risk Committee meetings.

## Internal audit activity

Council's internal audit activity is robust and is driven by a strategic three-year internal audit plan endorsed by the Committee. Internal audit reviews completed over 2024/25 financial year, in line with the approved internal audit plan, covered:

- » Digital Transformation
- » Climate Change (Adaption)
- » Safety (Occupational Health and Safety)
- » Volunteer Management.

The Committee ensures a close alignment of the internal audit plan with Council's strategic risk profile. Council continues to retain a strong focus on the completion of actions reported through audit activity.

## Internal audit service provider

Aster Advisory Pty Ltd successfully secured the internal auditing tender at Monash Council and commenced its work on 1 July 2024. The 2024/25 financial year was the first year completed of the contract. The Committee assessed the performance of Aster Advisory Pty Ltd during the 30 June 2025 meeting.

## External audit

Council's external audit service provider is HLB Mann Judd. The Committee monitors the work of and assesses the performance of HLB Mann Judd. This is the fourth year of service with HLB Mann Judd, following the change of service provider from the Auditor-General's Office as of 1 July 2021.

The Committee has a strong relationship with the external auditor and continues to be well engaged in the external audit process. The Committee monitors management responses to any recommendations made by HLB Mann Judd.

## Risk Management

Our Enterprise Risk and Opportunity Management Framework is based on the international standard for risk management, ISO 31000:2018, and provides a structured process for identifying and managing risk. The Framework was reviewed and updated in 2024 and is due for review in 2026.

The Monash Risk Management Committee meets regularly to review the strategic risk register, discuss new and emerging risks, review the effectiveness of organisational controls, and review the risk management culture. Operational risks are reviewed quarterly, with reports provided to the Committee. The internal audit function provides objective and independent assurance over the effectiveness of internal controls, risk management and governance activities. The Audit and Risk Committee is briefed on Council's strategic, operational and corporate risk activities at each meeting.



## Fraud and Corruption Control

In line with good governance, Council maintains a Fraud and Corruption Control Framework which brings together Monash's approach to prevention, detection and investigation of fraudulent and corrupt behaviour and is consistent with the Australian Standard on Fraud and Corruption Control (AS8001:2021).

The Fraud and Corruption Control Framework sets out how Council will work to mitigate and prevent fraudulent and corrupt behaviour in the organisation, identify instances of fraud and corruption, investigate these, resolve them appropriately and learn from our sector's experiences and incorporate these lessons into our internal controls.

There is a compulsory Fraud and Corruption Control training module that is assigned to all new starters upon commencement of employment to help:

- » Increase awareness on what is fraud and corruption in the workplace
- » Identify red flags for fraud and corrupt conduct
- » Know how to report matters or obtain advice internally and externally.

Council has established a Fraud and Corruption Prevention Steering Committee to ensure the appropriateness and adequacy of fraud and corruption controls. Members of the committee represent a range of Council functions including strategic procurement, finance, governance and legal, people and safety, planning, horticulture and corporate performance.



## Governance and Management Checklist

The Governance and Management Checklist shows the frameworks Council has for policies, community engagement, planning, monitoring, reporting and decision making.

This checklist is produced in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2014*. Some items in the checklist concern compliance with legislation, while others relate to matters regarded as good practice. Council has complied with all legislative requirements in the checklist. The results of our assessment against the checklist are set out below.

| Governance and Management Items |                                                                                                                                                                                                             | Assessment                                                                                                                         |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| <b>GC1</b>                      | <b>Community engagement policy</b><br><br>(Policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)                                  | COMPLIES<br><br>Date of adoption: 25 August 2020. The requirement date of adoption under the Act: 1 March 2021.                    |
| <b>GC2</b>                      | <b>Community engagement guidelines</b><br><br>(Guidelines to assist staff to determine when and how to engage with the community)                                                                           | COMPLIES<br><br>Date of commencement: 1 March 2022.                                                                                |
| <b>GC3</b>                      | <b>Financial Plan</b><br><br>(Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)                                       | COMPLIES<br><br>Date of adoption: 26 October 2021.<br>Requirement date of adoption under the Act: 31 October 2021 (every 4 years). |
| <b>GC4</b>                      | <b>Asset Plan</b><br><br>(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)                         | COMPLIES<br><br>Date of adoption: 23 June 2025.<br>Requirement date of adoption under the Act: 30 June 2025.                       |
| <b>GC5</b>                      | <b>Revenue and Rating Plan</b><br><br>(Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)                                                              | COMPLIES<br><br>Date of adoption: 23 June 2025.<br>Requirement date of adoption under the Act: 30 June 2025 (every 4 years).       |
| <b>GC6</b>                      | <b>Annual Budget</b><br><br>(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) | COMPLIES<br><br>Date of adoption: 27 May 2025.<br>Requirement date of adoption under the Act: 30 June 2024.                        |

| Governance and Management Items |                                                                                                                                                                                        | Assessment                                                                                         |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <b>GC7</b>                      | <b>Risk policy</b><br>(Policy outlining Council's commitment and approach to minimising the risks to council's operations)                                                             | COMPLIES<br><br>Date of commencement of current policy: 13 June 2024.                              |
| <b>GC8</b>                      | <b>Fraud policy</b><br>(Policy outlining Council's commitment and approach to minimising the risk of fraud)                                                                            | COMPLIES<br><br>Date of operation of current policy: 24 November 2023.                             |
| <b>GC9</b>                      | <b>Municipal Emergency Management Plan</b><br>(Plan under section 60ADB of the <i>Emergency Management Act 2013</i> for emergency mitigation, response and recovery)                   | COMPLIES<br><br>Dates of MEMPC meetings attended 18 July 2024; 14 November 2024; 13 February 2025. |
| <b>GC10</b>                     | <b>Procurement policy</b><br>(Policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by Council) | COMPLIES<br><br>Date of adoption: 31 October 2023.                                                 |
| <b>GC11</b>                     | <b>Business Continuity Plan</b><br>(Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)                   | COMPLIES<br><br>Date of commencement of current plan: 13 February 2025.                            |
| <b>GC12</b>                     | <b>Disaster Recovery Plan</b><br>(Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)                          | COMPLIES<br><br>Date of commencement of current plan: 18 July 2025.                                |
| <b>GC13</b>                     | <b>Complaint policy</b><br>(Policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)                                                    | COMPLIES<br><br>Date of commencement of the policy: 13 December 2022.                              |
| <b>GC14</b>                     | <b>Workforce Plan</b><br>(Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)                              | COMPLIES<br><br>Date of commencement of the policy: January 2022.                                  |
| <b>GC15</b>                     | <b>Payment of rates and charges hardship policy</b><br>(Approach to assisting ratepayers experiencing financial hardship or difficulty paying their fees)                              | COMPLIES<br><br>Date of commencement of the policy: 26 July 2022.                                  |

| Governance and Management Items             |                                                                                                                                                                                                                                                                                    | Assessment                                                                                                                                                 |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GC16 Risk management framework</b>       |                                                                                                                                                                                                                                                                                    | COMPLIES                                                                                                                                                   |
|                                             | (Framework outlining Council's approach to managing risks to Council's operations)                                                                                                                                                                                                 | Date of commencement of current framework: 23 July 2024.                                                                                                   |
| <b>GC17 Audit and Risk Committee</b>        |                                                                                                                                                                                                                                                                                    | COMPLIES                                                                                                                                                   |
|                                             | (Advisory committee of Council under sections 53 and 54 of the Act whose role is to oversee the integrity of a council's financial reporting, processes to manage risks to the council's operations and for compliance with applicable legal, ethical and regulatory requirements) | Date of establishment: 8 November 1995.                                                                                                                    |
| <b>GC18 Internal audit</b>                  |                                                                                                                                                                                                                                                                                    | COMPLIES                                                                                                                                                   |
|                                             | (Independent accounting professionals engaged by Council to provide analysis and recommendations aimed at improving Council's governance, risk and management controls)                                                                                                            | Date of engagement of current provider: 1 July 2024.                                                                                                       |
| <b>GC19 Performance reporting framework</b> |                                                                                                                                                                                                                                                                                    | COMPLIES                                                                                                                                                   |
|                                             | (A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> )                                                                                                   | Date of operation of current framework: 31 October 2019.                                                                                                   |
| <b>GC20 Council Plan report</b>             |                                                                                                                                                                                                                                                                                    | COMPLIES                                                                                                                                                   |
|                                             | (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)                                                                                          | Date of reports for this reporting period: 23 October 2024, 12 February 2025, 7 May 2025 and 23 July 2025.                                                 |
| <b>GC21 Quarterly budget reports</b>        |                                                                                                                                                                                                                                                                                    | COMPLIES                                                                                                                                                   |
|                                             | (Quarterly statements to Council under section 97(1) of the <i>Local Government Act 2020</i> , comparing actual and budgeted results and an explanation of any material variations)                                                                                                | Date of statements presented for this reporting period: 22 October 2024, 28 January 2025, 29 April 2025 and 24 September 2024 (annual financials 2023/24). |
| <b>GC22 Risk reporting</b>                  |                                                                                                                                                                                                                                                                                    | COMPLIES                                                                                                                                                   |
|                                             | (Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)                                                                                                                                  | Date of reports for this reporting period: 12 September 2024, 16 December 2024, 13 March 2025 and 30 June 2025.                                            |

| Governance and Management Items                                                                                                                                                                                                   | Assessment                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| <b>GC23 Performance reports</b><br><br>(Six-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)                           | <b>COMPLIES</b><br><br>Date of reports for this reporting period: 12 February 2025 and 12 September 2024 (annual report).            |
| <b>GC24 Annual Report</b><br><br>(Annual Report under sections 98, 99 and 100 of the <i>Local Government Act 2020</i> containing a report of operations and audited financial and performance statements)                         | <b>COMPLIES</b><br><br>Date of Council endorsement: 22 October 2024.                                                                 |
| <b>GC25 Councillor Code of Conduct</b><br><br>(Code under section 139 of the Act setting out the standards of conduct to be followed by councillors and other matters)                                                            | <b>COMPLIES</b><br><br>Date of last review and adopted: 26 October 2024.                                                             |
| <b>GC26 Delegations</b><br><br>(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) | <b>COMPLIES</b><br><br>Date of review under section 11(7): 31 October 2023.<br><br>Date of review under section 47(1): 3 April 2019. |
| <b>GC27 Meeting procedures</b><br><br>(Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)                                                                        | <b>COMPLIES</b><br><br>Date current governance rules adopted: 30 July 2024.                                                          |

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



Dr Andi Diamond  
Chief Executive Officer  
Dated: 22 October 2025



Cr Paul Klisaris  
Mayor  
Dated: 22 October 2025



# Statutory Information





# Tenders, Contracts and Procurement

## Procurement Policy Compliance

All procurement contracts executed during 2024/25 were compliant with Council's Procurement Policy and the *Local Government Act 2020*.

Throughout the year, Council's Procurement Policy was reviewed, incorporating internal consultation and external benchmarking. This process was conducted in preparation for its future presentation to Council.

- » Powerline shutdowns and live line tree pruning with United Energy Distribution Pty Ltd.

## Tenders and contracts

In 2024/25, Council publicly advertised 63 tenders and expressions of interest and ran 21 invited quotations and tenders in accordance with its Procurement Policy. These included:

- » Implementation of a project management system
- » Provision of an animal pound and after-hours service
- » Provision of Recycling and Waste Centre hook bin transport
- » Coleman Parade road rehabilitation
- » Brandon Park Reserve modular pavilion redevelopment.

A full list of awarded public tenders is also available from Council's website.

## Tender exemptions

In accordance with Council's Procurement Policy, the following tender exemptions were endorsed by the Executive Leadership Team on the grounds of being a genuine monopoly market:

- » Microsoft Enterprise Support Services with Microsoft Pty Ltd

## Procurement collaboration

Collaboration saves suppliers time and money with more valuable engagement opportunities and enables councils to share best practice procurement, resources and the ability to leverage improved commercial outcomes through aggregation.

As part of the Eastern Region Procurement Network (consisting of Boroondara, Knox, Maroondah, Manningham, Monash, Whitehorse and Yarra Ranges councils), Council has led and actively participated in several collaborative procurement activities:

| Collaborative procurement event                      | Participating councils                                                |
|------------------------------------------------------|-----------------------------------------------------------------------|
| Provision of horticultural chemicals and fertilisers | Monash-led, with Maroondah                                            |
| Immunisation software services                       | Monash-led, with Yarra Ranges                                         |
| Ancillary valuation services                         | Monash-led, with Knox                                                 |
| Building Works Panel                                 | Knox-led, with Monash                                                 |
| Specialised Consultancy Services Panel               | Manningham-led, with Monash, Knox, Whitehorse, Frankston and Bayside. |

Monash is leading a project to explore collaboration opportunities for capital works projects within the Eastern Region Procurement Network. Other potential collaboration opportunities include:

- » Traffic management services
- » Footpaths and kerb and channel maintenance
- » Drainage CCTV, cleaning, lining and patching services
- » Turf maintenance
- » Road and pavement condition surveys
- » Provision of organisational development services.

## Accounts Payable/ Invoicing

In 2024/25, Accounts Payable processed more than 26,000 invoices for payment.



# Public Transparency

The *Local Government Act 2020* requires Council to maintain a Public Transparency Policy. Under the policy, Council information will be made available on the Council website, at the Council offices and/or on request.

Council will facilitate access to Council information by making as much information publicly available as it can, providing in different formats and where appropriate in different languages.

In accordance with Council's Public Transparency Policy, Council generally makes the following types of information available:

- » Council agendas and minutes (other than for those items that are confidential under the *Local Government Act 2020*).
- » Plans, strategies, reports and policies adopted by Council.
- » Information that supports Council's decision-making.

- » Guidelines, manuals and processes that support permit and grant applications.
- » Statutory registers and other information as required by the Act and the Policy.

Some Council information may not be made publicly available. This will occur if the information is confidential, or if its release would be contrary to the public interest. This primarily includes information that is confidential under the *Local Government Act 2020*.



# Domestic Animal Management Plan

The Domestic Animal Management Plan 2021-2025 provides a strategic framework for policy direction and action plans related to animal management during the four-year period to 2025.

Key activities in 2024/25 included:

**Training updates:** Two officers attended Victorian Government Canine Anatomy and Identification Training and one officer commenced the Certificate IV in Animal Regulation and Management. Training was also delivered on the legislative requirements for powers of entry for officers.

**Promoting responsible pet ownership:** Officers provided information and advice on responsible pet ownership at a stand at the Family Fun Day and the Clayton Festival.

**Door knocks:** Door knocks were conducted in relation to unregistered dogs and cats.

**Council web page updates:** Information and advice on Council's website continues to evolve.

**Low-cost cat and dog vaccination sessions:** Vaccination sessions were held to provide animal healthcare accessible to all pet owners. Residents paid \$20 for each vaccination and health check. More than 275 dogs and cats were vaccinated at 10 sessions held between December 2024 to May 2025.

The Domestic Animal Management Plan 2026-2029 has been drafted for consultation and final adoption in the second half of 2025.

## Food Act Ministerial Directions

In accordance with Section 7E of the *Food Act 1984*, Council is required to publish a summary of any ministerial directions received during the financial year in its Annual Report. In 2024/25, no directions were received by Council.

## Freedom of Information

Monash Council is an agency to which the *Freedom of Information Act 1982* applies. Information on how to make a Freedom of Information request is available on Council's website or by contacting Council's Freedom of Information and Privacy Officer.

In accordance with sections 7(4AA) (a) and 7(4AA) (b) of the *Freedom of Information Act 1982*, Council is required to publish certain statements in its Annual Report or separately (such as on its website), concerning its functions and information available. This is known as a Part II Statement. This outlines the types of documents Council holds, its publications, details of process etc. This is available on Council's website.

# Public Interest Disclosures

Public Interest Disclosures are reports and complaints about wrongdoing in the public sector. These types of complaints are governed by the *Public Interest Disclosures Act 2012*.

Monash Council is committed to the aims and objectives of the legislation which aims to:

- a. Encourage and facilitate disclosures of:
  - i. Improper conduct by public officers, public bodies and other persons
  - ii. Detrimental action taken in reprisal for a person making a disclosure under this Act
- b. Provide protection for:
  - i. People who make those disclosures
  - ii. People who may suffer detrimental action in reprisal for those disclosures
- c. Provide for the confidentiality of the content of those disclosures and the identity of people who make those disclosures.

Council does not tolerate improper conduct by its employees, officers or councillors, nor the taking of reprisals against those who come forward to disclose such conduct. Council recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment. Council will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure. It will also afford natural justice to the person who is the subject of the disclosure.

Copies of Council's Public Interests Disclosures Procedure are available on request at Council's Civic Centre and on Council's website.

In 2024/25, Council received zero disclosures under the *Public Interest Disclosures Act 2012*.

# Road Management Act Ministerial Directions

In accordance with Section 22 of the *Road Management Act 2004*, Council must publish a copy of the summary of any ministerial directions in its Annual Report. No ministerial directions were received by Council in the 2024/25 year.

# Infrastructure and Development Contributions

In accordance with section 46GM and 46QD of the Planning and Environment Act 1987, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's report of operations. In 2024/25, Council received no infrastructure and development contributions.

# Disability Action Plan

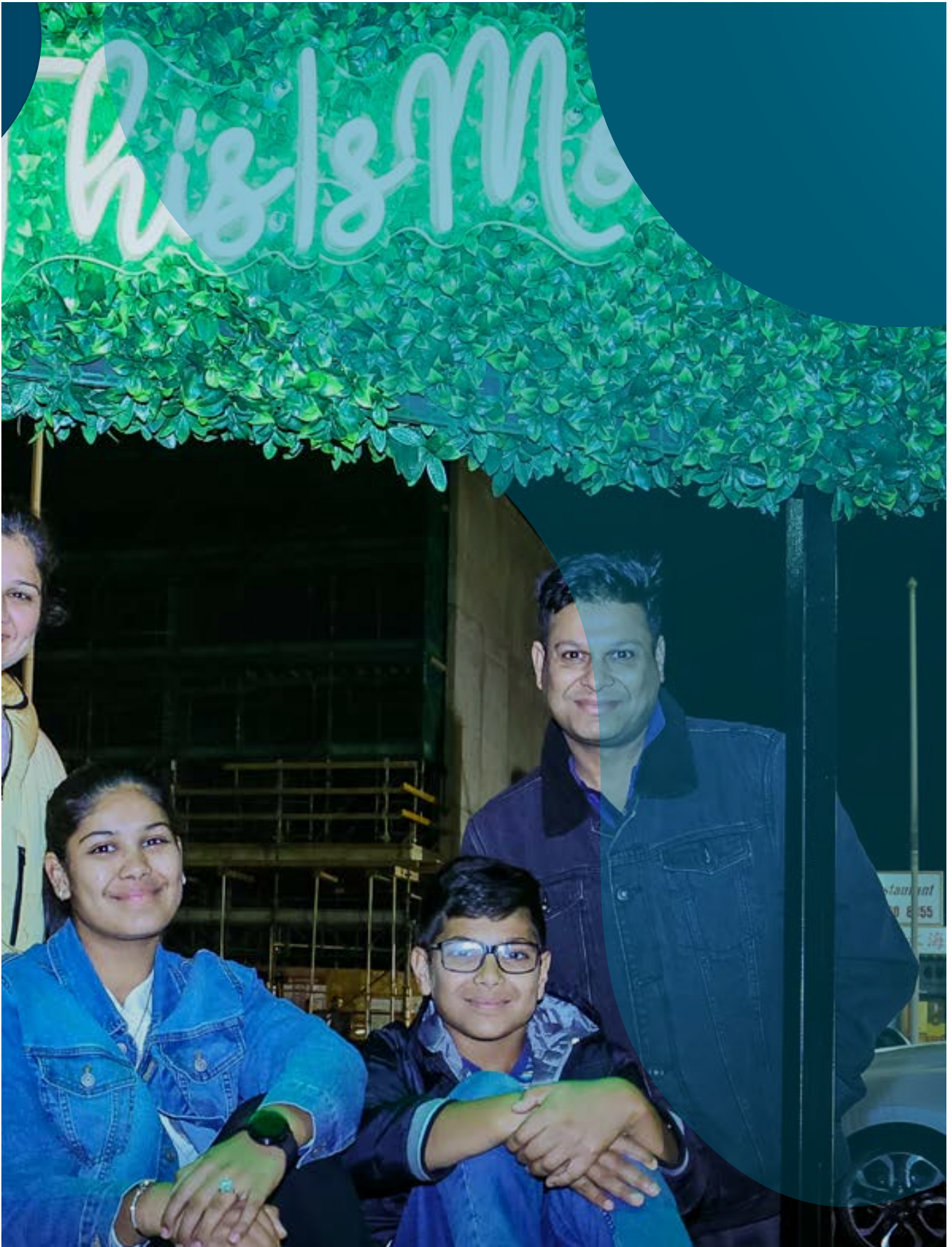
In accordance with section 38(3) of the *Disability Act 2006*, Council is required to report upon the implementation of its Disability Action Plan. Council's Disability Action Plan is incorporated into our Health and Wellbeing Plan 2021-2025.

Activities undertaken in 2024/25 are included in the Committees and Community Building section of this report, from page 43.





# 8 Performance Statement



# Certification of the Performance Statement

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



**SIMONE WICKES (CA)**  
**Principal Accounting Officer**  
Dated: 22 October 2025

In our opinion, the accompanying performance statement of *Monash City Council* for the year ended 30 June 2025 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.



**PAUL KLISARIS**  
**Mayor**  
Dated: 22 October 2025



**BRIAN LITTLE**  
**Deputy Mayor**  
Dated: 22 October 2025



**DR. ANDI DIAMOND**  
**Chief Executive Officer**  
Dated: 22 October 2025



## Independent Auditor's Report

### To the Councillors of Monash City Council

|                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Opinion</b>                                                     | <p>I have audited the accompanying performance statement of Monash City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2025</li> <li>• service performance indicators for the year ended 30 June 2025</li> <li>• financial performance indicators for the year ended 30 June 2025</li> <li>• sustainable capacity indicators for the year ended 30 June 2025</li> <li>• notes to the accounts</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Monash City Council in respect of the year ended 30 June 2025 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 APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| <b>Councillors' responsibilities for the performance statement</b> | <p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and 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>                                                                                                                                                                                                                                                                                                                                                                                                                                            |

|                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Auditor's responsibilities for the audit of the performance statement</b> | <p>As required by the <i>Audit Act 1994</i>, 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:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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</li> <li>• 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.</li> </ul> <p>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.</p> |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

MELBOURNE  
23 October 2025

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

# Section 1. Description of municipality

The City of Monash is a culturally diverse community in Melbourne's south-eastern suburbs, between 13 and 24 kilometres south-east of Melbourne's Central Business District.

Our City covers 81.5 square kilometres and includes the suburbs of Ashwood, Clayton, Glen Waverley, Hughesdale, Huntingdale, Mount Waverley, Mulgrave, Notting Hill, Oakleigh, Oakleigh East, and Wheelers Hill. Parts of Chadstone, Burwood and Oakleigh South are also included in Monash.

Monash is one of Melbourne's most populous municipalities, with an estimated residential population of 209,268 people living in more than 78,240 dwellings. Over the past year, the population in Monash has increased by 2.7 per cent, likely as a result of continued recovery from the pandemic years with a large international student resident population returning to the municipality.

Monash is regarded as a cosmopolitan city with a multicultural population. Monash has 52 per cent of residents speaking a language other than English at home and 50 per cent of our residents were born overseas, having come from more than 100 different countries.

In keeping with the Victorian Government's cap on rate increases, rate revenue was increased by 2.75 per cent and there was expected supplementary rate growth similar to the previous year (\$1.05 million). By controlling costs over many years, rates have been kept low. In the 2023/24 year, the average rate per property in Monash was \$1,654, compared with the state-wide average of \$1,883 and similar council average of \$1,878. In 2024/25, the average rate per property in Monash was \$1,697.

## Section 2. Service performance indicators

For the Year Ended 30 June 2025

| Service/Indicator/measure                                                                                                                        | Results     |             |             |                           |             | Material Variations and Comments                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|---------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                  | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target as per budget | 2025 Actual |                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Aquatic facilities</b>                                                                                                                        |             |             |             |                           |             |                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Utilisation</b>                                                                                                                               |             |             |             |                           |             |                                                                                                                                                                                                                                                                                                                                                                                                    |
| AF6 Utilisation of aquatic facilities<br>(Number of visits to aquatic facilities/Population)                                                     | 3.82        | 5.15        | 7.06        | 6.9                       | 7.44        | There was an 8 per cent increase in the recorded number of overall visits, compared to the previous financial year. Significant increases were noted at the Oakleigh Recreation Centre (ORC). This can be attributed to the growth in the member base. While the Monash Aquatic and Recreation Centre (MARC) and Clayton Aquatics and Health Club (CAHC) remain consistent with a slight increase. |
| <b>Animal management</b>                                                                                                                         |             |             |             |                           |             |                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Health and safety</b>                                                                                                                         |             |             |             |                           |             |                                                                                                                                                                                                                                                                                                                                                                                                    |
| AM7 Animal management prosecutions<br>(Number of successful animal management prosecutions/Total number of animal management prosecutions) x 100 | 100%        | 100%        | 100%        | 100%                      | 95%         | During this period, 20 prosecutions were brought to court. In one case, the court reviewed the facts and decided to dismiss the matter, resulting in a decrease in the number of successful prosecutions compared to previous years.                                                                                                                                                               |

| Service/Indicator/measure                                                                                                                                                                                                                                                                                                                                                                            | Results     |             |             |                           |             | Material Variations and Comments                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|---------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                      | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target as per budget | 2025 Actual |                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Food safety</b><br><b>Health and safety</b><br>FS4 Critical and major non-compliance outcome notifications<br><i>(Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/ Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises) x 100</i> | 100%        | 100%        | 100%        | 100%                      | 100%        | This result represents the 2024 calendar year, as per the performance reporting requirements. All non-conformances have been followed up and consistent to previous years.                                                                                                                                                                                            |
| <b>Governance</b><br><b>Satisfaction</b><br>G2 Satisfaction with community consultation and engagement<br><i>(community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i>                                                                                                                                                                                  | 68          | 72          | 71          | 72                        | 74          | Satisfaction with Council's community consultation and engagement rose by 3 per cent this year to 7.4 out of 10 – lifting Monash from a 'good' to a 'very good' rating. This was the equal-highest score recorded for Monash Council, and above the long-term average since 2016 of 7.2, though it remains just below the 2025 Metropolitan Melbourne average of 7.5. |

| Service/Indicator/measure                                                                                                                                                                                                                              | Results     |             |             |                           |             | Material Variations and Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|---------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                        | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target as per budget | 2025 Actual |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Libraries</b><br><b>Participation</b><br>LB7 Library membership<br><i>(Percentage of the population that are registered library members)</i><br>x100                                                                                                | N/A         | N/A         | 36.33%      | 50%                       | 36.59%      | Membership database was reviewed and de-duplicated, leading to a lower-than-expected figure. Also noting that this measure is still influenced by pandemic-related disruptions, given its three-year scope. Membership drive is underway to increase membership. As part of this, all aspects of the service are reviewed to reduce barriers to membership. Library service now has access to a new tool to accurately measure active membership for the last three years, including event attendees. |
| <b>Maternal and child health</b><br><b>Participation</b><br>MC4 Participation in the MCH service<br><i>(Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x 100</i>          | 74.54%      | 76.41%      | 74.50%      | 76%                       | 76.72%      | Participation in the Maternal and Child Health service has increased compared to 2023/24. Participation rates have met the expected target, reflecting improved recruitment efforts and the strategic use of funding for temporary contracts. Enhanced awareness and service delivery, aimed at supporting continuity of care between clients and practitioners, have contributed to increased attendance.                                                                                            |
| <b>Participation</b><br>MC5 Participation in the MCH service by Aboriginal children<br><i>(Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service) x 100</i> | 75.89%      | 88.98%      | 75.47%      | 75%                       | 81.65%      | Maternal and Child Health staff continue to provide a culturally sensitive service. Participation increased from 75.47 per cent in 2023/24 to 81.65 per cent in 2024/25, successfully meeting the target set. Council's Maternal and Child Health service continues to strive to be inclusive and welcoming, addressing the needs of First Nations and culturally diverse families.                                                                                                                   |

| Service/Indicator/measure                                                                                                                                                                                                                                                          | Results     |             |             |                           |             | Material Variations and Comments                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|---------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                    | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Target as per budget | 2025 Actual |                                                                                                                                                                                                                                                                                                              |
| <b>Roads</b><br><b>Condition</b><br>R2 Sealed local roads below the intervention level<br><i>(Percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)</i>                                                         | 98.5%       | 98.1%       | 99.3%       | 98.0%                     | 99.47%      | Programming of road resurfacing has increasingly been better planned at Monash. Council's continuous commitment to invest in the renewal of its road network has kept the number of roads classified as "very poor condition" to a low number.                                                               |
| <b>Statutory Planning</b><br><b>Service Standard</b><br>SP2 Planning applications decided within the relevant required time<br><i>(Percentage of planning application decisions made within the relevant required time)</i>                                                        | 76.19%      | 86.8%       | 86.10%      | 80.0%                     | 80.20%      | Council is committed to working with applicants and objectors to achieve good outcomes in planning determinations, hence additional time may be taken in negotiating land use and development issues. Council continues to review processes in view of continuous improvement and efficient decision making. |
| <b>Waste Collection</b><br><b>Waste diversion</b><br>WC5 Kerbside collection waste diverted from landfill<br><i>(Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins) x 100</i> | 55.88%      | 68.32%      | 71.37%      | 72.0%                     | 70.45%      | There continues to be a strong level of diversion from landfill, despite the removal of several tonnes of recyclable materials through the Container Deposit Scheme (CDS). Had these items remained in our waste streams, our diversion rate would be much greater.                                          |

## Section 3. Financial performance indicators

For the year ended 30 June 2025

| Dimension/<br>indicator/<br>measure                                                         | Results        |                |                |                                    |                | Forecast         |                  |                  |                  | Material Variations<br>and Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                             | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Target<br>as per<br>budget | 2025<br>Actual | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Efficiency</b>                                                                           |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Expenditure level</b>                                                                    | \$2,351.75     | \$2,519.84     | \$2,624.95     | \$2,623                            | \$2,682.38     | \$2,772.44       | \$2,808.33       | \$2,841.04       | \$2,872.43       | Total expenses increased by 2.2% compared to the previous year. This outcome was primarily influenced by several factors. Employee costs rose as a result of new budget initiatives and an increase in fixed-term staff associated with the Suburban Rail Loop Authority (SRLA) and other programs; these costs will be reimbursed by the respective organisations. Additionally, the statutory Superannuation Guarantee Levy increased from 11% to 11.5%. Material and services expenses also grew, largely due to the transfer of expenditure from the capital works program that could not be capitalised as assets. |
| E2 Total expenses per property assessment (Total expenses / Number of property assessments) |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Dimension/<br>indicator/<br>measure                                                                            | Results        |                |                |                                    |                | Forecast         |                  |                  |                  | Material Variations<br>and Comments                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Target<br>as per<br>budget | 2025<br>Actual | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |                                                                                                                                                                                                                                                                                                                                        |
| <b>Revenue level</b>                                                                                           |                |                |                |                                    |                |                  |                  |                  |                  | Depreciation further contributed to the increase, mainly reflecting the full-year impact of asset capitalisation from the 2023/24 capital works program.                                                                                                                                                                               |
| E4 Average rate per property assessment (General rates and Municipal charges / Number of property assessments) | \$1,558.97     | \$1,610.24     | \$1,654.09     | \$1,711                            | \$1,697.03     | \$1,767.84       | \$1,801.70       | \$1,835.93       | \$1,870.55       | The rate cap of 2.75% declared by the Minister for Local Government was applied to the 24/25 rate charges. This resulted in an increased ratio of 2.6% which includes 1.1% growth from new property assessments. Future trends are indicating similar level increases with a projected growth in rates and fluctuations in CPI levels. |
| <b>Liquidity</b>                                                                                               |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                        |
| <b>Working capital</b>                                                                                         |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                        |
| L1 Current assets compared to current liabilities (Current assets / Current liabilities) x 100                 | 179.68%        | 137.56%        | 106.22%        | 221.92%                            | 147.39%        | 223.26%          | 247.04%          | 208.77%          | 158.70%          | The higher liquidity ratio compared to the prior year is driven mainly by the value of assets held for sale. Council's budgeted liquidity ratio included a higher level of assets held for sale which are now expected to occur in the future.                                                                                         |

| Dimension/<br>indicator/<br>measure                                                                                                         | Results        |                |                |                                    |                | Forecast         |                  |                  |                  | Material Variations<br>and Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                             | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Target<br>as per<br>budget | 2025<br>Actual | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Unrestricted cash</b>                                                                                                                    |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| L2 Unrestricted cash compared to current liabilities (Unrestricted cash / Current liabilities) x 100                                        | 25.08%         | 48.29%         | -15.23%        | -0.87%                             | 8.61%          | 5.41%            | 165.56%          | 135.42%          | 87.99%           | The variation in this ratio is due to a \$22 million increase in cash held in short-term deposits (with maturity dates of 90 days or less) compared with the 2023/24 level. This change is primarily the result of proceeds from asset sales, mainly associated with land acquisitions proposed as part of the Suburban Rail Loop Authority (SRLA) Project. These proceeds are committed to fund the proposed Glen Waverley Library project. Although these funds contribute to a favourable variance for the unrestricted cash position, they are committed and quarantined within a discretionary reserve. If discretionary reserves are taken into account, Council's unrestricted cash position remains consistent over the next four years. |
| <b>Obligations Loans and borrowings</b>                                                                                                     |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| O2 Loans and borrowings compared to rates (interest and principal repayments on interest bearing loans and borrowings / Rate revenue) x 100 | 0.00%          | 0.00%          | 0.00%          | 0.00%                              | 0.00%          | 0.00%            | 0.00%            | 0.00%            | 0.00%            | Council achieved a debt-free status as at 30 June 2015. Future year budgets may require borrowings for various capital works projects. However, this will be considered and decided upon by Council at the appropriate time.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Dimension/<br>indicator/<br>measure                                                                                                                    | Results        |                |                |                                    |                | Forecast         |                  |                  |                  | Material Variations<br>and Comments                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                        | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Target<br>as per<br>budget | 2025<br>Actual | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |                                                                                                                                                                                                                              |
| <b>Loans and borrowings</b>                                                                                                                            |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                              |
| O3 Loans and borrowings repayments compared to rates.(Interest and principal repayments on interest bearing loans and borrowings / Rate revenue) x 100 | 0.00%          | 0.00%          | 0.00%          | 25.11%                             | 0.00%          | 31.58%           | 30.66%           | 0.00%            | 0.00%            | Council achieved a debt-free status as at 30 June 2015. Future year budgets may require borrowings for various capital works projects. However, this will be considered and decided upon by Council at the appropriate time. |
| <b>Indebtedness</b>                                                                                                                                    |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                              |
| O4 Non-current liabilities compared to own-source revenue (Non-current liabilities / Own-source revenue) x 100                                         | 5.62%          | 5.71%          | 4.88%          | 4.49%                              | 3.77%          | 3.62%            | 2.83%            | 2.26%            | 2.13%            | The growth in own-source revenue is driven by sale of Council land, higher statutory fees and fines as well as increased user fees at our leisure and aquatics centres.                                                      |

| Dimension/<br>indicator/<br>measure                                                                                                                      | Results        |                |                |                                    |                | Forecast         |                  |                  |                  | Material Variations<br>and Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                          | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Target<br>as per<br>budget | 2025<br>Actual | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Asset renewal and upgrade</b><br>O5 Asset renewal and upgrade compared to depreciation (Asset renewal and upgrade expenses/ Asset depreciation) x 100 | 148.41%        | 201.10%        | 207.30%        | 219.02%                            | 189.38%        | 163.48%          | 113.25%          | 197.97%          | 242.96%          | The reduction in this ratio compared to the previous year is attributable to increased depreciation expense resulting from additional assets being recorded, as well as a slightly lower Capital Works Program than the prior year. Council's expenditure on renewal and upgrades continues to exceed asset depreciation. Notwithstanding these variances, Council consistently maintains expenditure levels significantly above state averages, thereby supporting ongoing investment in asset renewal and upgrades. |
| <b>Operating position</b><br><b>Adjusted underlying result</b><br>OP1 Adjusted underlying surplus (or deficit) (Adjusted underlying surplus              | 1.11%          | -0.49%         | -3.37%         | 1.32%                              | 12.49%         | -0.49%           | -1.12%           | 0.24%            | 0.97%            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                                                                          |                |                |                |                                    |                |                  |                  |                  |                  | The improvement in the adjusted underlying surplus result is mainly attributed to the timing of Council asset sales. The sale of assets significantly affected the variance, along with the Council receiving 50% of 2025/26 Financial Assistance Grants in advance; as these grants have no associated obligations, grant income was recognised in 2024/25.                                                                                                                                                          |

| Dimension/<br>indicator/<br>measure                        | Results        |                |                |                                    |                | Forecast         |                  |                  |                  | Material Variations<br>and Comments |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------|----------------|----------------|----------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                            | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Target<br>as per<br>budget | 2025<br>Actual | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| {deficit} /<br>Adjusted<br>underlying<br>revenue) x<br>100 |                |                |                |                                    |                |                  |                  |                  |                  |                                     | Increased statutory fees and user fees also contributed to the favourable income result. These factors were partially offset by higher employee cost provisions, increased insurance premiums, Workcover expenses, depreciation, and the reclassification of certain capital expenditures as operating expenditures due to not meeting the capitalisation threshold.<br><br>Although the council projects an underlying deficit of (\$1.16m) or (0.49%) for 2025/26, this remains within established risk parameters. The council maintains sufficient liquidity to fulfill its financial commitments, and its operational position currently reflects a moderate surplus.<br><br>Projections suggest that the underlying position will become positive from 2027/28 onwards. Revenue generated through asset sales is classified as an exceptional occurrence and may result in significant fluctuations in the underlying position during applicable periods. |

| Dimension/<br>indicator/<br>measure                                                                                                     | Results        |                |                |                                    |                | Forecast         |                  |                  |                  | Material Variations<br>and Comments                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                         | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Target<br>as per<br>budget | 2025<br>Actual | 2026<br>Forecast | 2027<br>Forecast | 2028<br>Forecast | 2029<br>Forecast |                                                                                                                                                                                                                             |
| <b>Stability</b>                                                                                                                        |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                             |
| <b>Rates concentration</b>                                                                                                              |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                             |
| S1 Rates compared to adjusted underlying revenue<br><i>(Rate revenue / Adjusted underlying revenue) x 100</i>                           | 67.76%         | 66.06%         | 67.42%         | 66.57%                             | 57.25%         | 66.65%           | 65.58%           | 65.18%           | 65.21%           | While Council rate revenue increased by 2.75 per cent which includes growth in supplementary rates, adjusted underlying revenue increased by 22.3 per cent mainly due to land sale income has caused the ratio to decrease. |
| <b>Rates effort</b>                                                                                                                     |                |                |                |                                    |                |                  |                  |                  |                  |                                                                                                                                                                                                                             |
| S2 Rates compared to property values<br><i>(Rate revenue / Capital improved value of rateable properties in the municipality) x 100</i> | 0.16%          | 0.14%          | 0.15%          | 0.14%                              | 0.14%          | 0.18%            | 0.18%            | 0.18%            | 0.19%            | The variance reflects Council's capped rate increase of 2.75 per cent, alongside a 10 per cent average increase in property values across Monash, as part of the 2025 revaluation.                                          |

# Section 4. Sustainable capacity indicators

For the year ended 30 June 2025

| Indicator/measure                                                                              | Results        |                |                |                | Material Variations and Comments                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual |                                                                                                                                                                                                                                                                                                                                                         |
| <b>Population</b>                                                                              |                |                |                |                |                                                                                                                                                                                                                                                                                                                                                         |
| C1 Expenses per head of population<br>(Total expenses / Municipal population)                  | \$1,002.92     | \$1,092.72     | \$1,099.59     | \$1,105.66     | The ratio rose 0.5% from 2023/24, with total expenses up 3.4%. Council implemented an EBA increase and hired temporary staff, partially funded externally. The Superannuation Guarantee Levy increased to 11.5%, and depreciation grew due to asset capitalisation from the 2023/24 program. Future costs are expected to rise with CPI.                |
| C2 Infrastructure per head of Population<br>(Value of infrastructure / Municipal Population)   | \$5,114.18     | \$5,695.92     | \$5,909.23     | \$7,088.83     | The infrastructure asset class increased compared to 2023/24 primarily as a result of revaluation adjustments. This outcome was influenced by amendments to accounting standard AASB 13, as well as the completion of major projects within the 2024/25 capital works program. Furthermore, the municipality recorded a population growth rate of 2.7%. |
| C3 Population density per length of road<br>(Municipal population / Kilometres of local roads) | 257.79         | 253.52         | 265.05         | 276.81         | The increment is due to an increase in population and the road length used to calculate this KPI has decreased as a result of improved data quality.                                                                                                                                                                                                    |

| Indicator/measure                                                                                                                                                                        | Results        |                |                |                | Material Variations and Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                          | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Actual |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Own-source revenue</b>                                                                                                                                                                |                |                |                |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| C4 Own-source revenue per head of population<br>(Own-source revenue / Municipal population)                                                                                              | \$838.19       | \$921.50       | \$950.95       | \$1,101.62     | The growth in own-source revenue primarily resulted from the sale of Council land, a significant one-off event that substantially affected Council revenue. Furthermore, statutory fees and fines increased, alongside higher user fees at leisure and aquatics centres as operations returned to greater capacity.                                                                                                                                                                                                                                                                           |
| <b>Recurrent grants</b>                                                                                                                                                                  |                |                |                |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| C5 Recurrent grants per head of population<br>(Recurrent grants / Municipal population)                                                                                                  | \$114.13       | \$117.69       | \$80.99        | \$125.08       | The higher result for 2024/25 is mainly due to Commonwealth Financial Assistance grant funding received in 2024/25, which increased significantly compared to the previous year; a 150% increase over the 2023/24 allocation. This includes the full amount of the 2024/25 grant funding, including an advance payment of 50% of the 2025/26 allocation. Roads to Recovery funding increased in 2024/25 under a new funding agreement covering the period 2024 to 2028, which provides an increased annual allocation to Council. The municipality recorded a population growth rate of 2.7%. |
| <b>Disadvantage</b>                                                                                                                                                                      |                |                |                |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| C6 Relative socio-economic disadvantage<br>(Index of Relative Socio-economic Disadvantage by decile)                                                                                     | 9              | 9              | 9              | 9              | A score of 9 suggests City of Monash has low levels of disadvantage.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Workforce turnover</b>                                                                                                                                                                |                |                |                |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| C7 Resignations and terminations compared to average staff<br>(Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year) x 100 | 17.16%         | 15.67%         | 17.09%         | 13.75%         | Council experienced 114 terminations of permanent employees within the 2024/25 financial year. This was a reduction of 21 terminations against the previous financial year. Of the 114 terminations, 108 were voluntary, including eight retirements, which is an increase of eight when compared to the previous year. Of the six non-voluntary terminations, this is made up of four dismissals and two redundancies.                                                                                                                                                                       |

# Section 5.

## Notes to the accounts

For the year ended 30 June 2025

### 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 sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

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

The performance statement presents the actual results for the current year and 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 2025-26 to 2028-29 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.

The forecast figures included in the performance statement are those adopted by Council in its 2025/26 Adopted Budget on 27 May 2025 and which forms part of the Council Plan. The Adopted Budget 2025/26 includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The Adopted Budget 2025/26 can be accessed online through the Council website.

## 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</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> .                                                                                                                                                                                                                                                  |
| 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.                                                                                                                                                                                                                           |

### 3. Other matters

#### Overview of 2024/25

Council operations were again budgeted at full operating capacity incorporating the cost pressures associated with continuing existing services and the introduction of new services.

Inflationary rises continued to put pressure on budgets particularly where services are tied to contractual increases and industry price fluctuations such as insurance premiums and waste management costs. A stronger return to user pay services was expected in 2024/25 given this was heavily impacted by facility closures and freezing fee increments over several lockdown periods in previous years. However, Council financially managed again to deliver high quality services through innovative means to support the community.

Government grants at both State and Federal levels continued to support Council operations to fund some major capital projects and programs. Better community facilities have been built, upgraded, or expanded with government grant assistance to provide the community with modernised facilities and open space to enjoy. Council, in developing the capital works program for 2024/25, undertook extensive consideration and deliberation to determine the size of the program that is sustainable within the funding capacity of the long-term financial plan. Over the past two years Council delivered large multi-year capital works projects and achieved the highest ever level of capital works expenditure.



# 9 Financial Report



# Financials Contents

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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.



Principal Accounting Officer

Dated: 22 October 2025

**Simone Wickes CA**

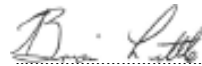
In our opinion, the accompanying financial statements presents fairly the financial transactions of the Monash City Council for the year ended 30 June 2025 and the financial position of the Council as of that date.

As at the date of signing, we are not aware of any circumstance 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.



Paul Klisaris  
Mayor



Brian Little  
Deputy Mayor



Andi Diamond  
Chief Executive Officer

Dated: 22 October 2025



## Independent Auditor's Report

### To the Councillors of Monash City Council

|                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Opinion</b>                                                | <p>I have audited the financial report of Monash City Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2025</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 2025 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 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>                                                                                                                                                                                                                                                                 |

|                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Auditor's responsibilities for the audit of the financial report</b> | <p>As required by the <i>Audit Act 1994</i>, 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.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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</li> <li>• evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors</li> <li>• 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.</li> <li>• 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.</li> </ul> <p>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.</p> |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

MELBOURNE  
23 October 2025

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

# Comprehensive Income Statement

## For the Year Ended 30 June 2025

|                                                                               | Note    | 2025           | 2024           |
|-------------------------------------------------------------------------------|---------|----------------|----------------|
|                                                                               |         | \$'000         | \$'000         |
| <b>Income/revenue</b>                                                         |         |                |                |
| Rates and charges                                                             | 3.1     | 151,372        | 145,990        |
| Statutory fees and fines                                                      | 3.2     | 14,364         | 12,944         |
| User fees                                                                     | 3.3     | 31,663         | 29,111         |
| Grants - operating                                                            | 3.4     | 26,617         | 16,971         |
| Grants - capital                                                              | 3.4     | 16,775         | 26,162         |
| Contributions - monetary                                                      | 3.5     | 6,196          | 5,476          |
| Contributions - non-monetary                                                  | 3.5     | 3,210          | 102            |
| Net (loss)/gain on disposal of property, infrastructure, plant and equipment  | 3.6     | 27,836         | 1,914          |
| Other income                                                                  | 3.7     | 4,143          | 3,617          |
| Share of net gain/ loss of joint operation accounted for by the equity method | 6.3     | 1,155          | (30)           |
| <b>Total income/revenue</b>                                                   |         | <b>283,331</b> | <b>242,257</b> |
| <b>Expenses</b>                                                               |         |                |                |
| Employee costs                                                                | 4.1(a)  | 100,154        | 94,736         |
| Materials and services                                                        | 4.2     | 88,962         | 87,891         |
| Depreciation                                                                  | 4.3     | 36,888         | 35,786         |
| Amortisation - intangible assets                                              | 4.4     | 2,945          | 2,934          |
| Depreciation - right-of-use assets                                            | 4.5     | 1,507          | 1,521          |
| Finance costs - leases                                                        | 4.6     | 140            | 181            |
| Other expenses                                                                | 4.7     | 783            | 753            |
| <b>Total expenses</b>                                                         |         | <b>231,379</b> | <b>223,802</b> |
| <b>Surplus/(deficit) for the year</b>                                         |         | <b>51,952</b>  | <b>18,455</b>  |
| <b>Other comprehensive income</b>                                             |         |                |                |
| Items that will not be reclassified to surplus or deficit in future periods   |         |                |                |
| Net asset revaluation gain/(loss)                                             | 9.1 (a) | 237,879        | 30,609         |
| <b>Total other comprehensive income</b>                                       |         | <b>237,879</b> | <b>30,609</b>  |
| <b>Total comprehensive result</b>                                             |         | <b>289,831</b> | <b>49,064</b>  |

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

# Balance Sheet

As at 30 June 2025

|                                                                        | Note    | 2025             | 2024             |
|------------------------------------------------------------------------|---------|------------------|------------------|
|                                                                        |         | \$'000           | \$'000           |
| <b>ASSETS</b>                                                          |         |                  |                  |
| <b>Current assets</b>                                                  |         |                  |                  |
| Cash and cash equivalents                                              | 5.1(a)  | 44,075           | 22,509           |
| Trade and other receivables                                            | 5.1(c)  | 14,896           | 22,008           |
| Other financial assets                                                 | 5.1(b)  | 69               | 69               |
| Prepayments                                                            | 5.2(a)  | 2,864            | 901              |
| Non-current assets classified as held for sale                         | 6.1     | 41,952           | 30,315           |
| Other assets                                                           | 5.2 (a) | 2,572            | 2,370            |
| <b>Total current assets</b>                                            |         | <b>106,428</b>   | <b>78,172</b>    |
| <b>Non-current assets</b>                                              |         |                  |                  |
| Property, infrastructure, plant and equipment                          | 6.2     | 4,052,662        | 3,791,871        |
| Right-of-use assets                                                    | 5.7     | 5,137            | 5,208            |
| Intangible assets                                                      | 5.2(b)  | 11,358           | 11,711           |
| Other assets                                                           |         | 678              | 697              |
| Investments in joint arrangement accounted for using the equity method | 6.3     | 260              | 224              |
| <b>Total non-current assets</b>                                        |         | <b>4,070,095</b> | <b>3,809,711</b> |
| <b>TOTAL ASSETS</b>                                                    |         | <b>4,176,523</b> | <b>3,887,883</b> |
| <b>LIABILITIES</b>                                                     |         |                  |                  |
| <b>Current liabilities</b>                                             |         |                  |                  |
| Trade and other payables                                               | 5.3(a)  | 25,161           | 29,180           |
| Trust funds and deposits                                               | 5.3(b)  | 21,039           | 18,190           |
| Contract and other liabilities                                         | 5.3(c)  | 3,332            | 5,184            |
| Provisions                                                             | 5.4     | 21,193           | 19,654           |
| Lease liabilities                                                      | 5.7     | 1,483            | 1,390            |
| <b>Total current liabilities</b>                                       |         | <b>72,208</b>    | <b>73,598</b>    |
| <b>Non-current liabilities</b>                                         |         |                  |                  |
| Provisions                                                             | 5.4     | 2,332            | 1,931            |
| Liabilities in joint arrangement accounted for using the equity method | 6.3     | 2,397            | 3,517            |
| Lease liabilities                                                      | 5.7     | 3,959            | 4,008            |
| <b>Total non-current liabilities</b>                                   |         | <b>8,688</b>     | <b>9,456</b>     |
| <b>TOTAL LIABILITIES</b>                                               |         | <b>80,896</b>    | <b>83,054</b>    |
| <b>NET ASSETS</b>                                                      |         | <b>4,095,627</b> | <b>3,804,829</b> |
| <b>EQUITY</b>                                                          |         |                  |                  |
| Accumulated surplus                                                    |         | 1,158,028        | 1,077,895        |
| Reserves                                                               | 9.1     | 2,937,599        | 2,726,934        |
| <b>TOTAL EQUITY</b>                                                    |         | <b>4,095,627</b> | <b>3,804,829</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 2025

|                                                                                   | Note | Total            | Accumulated surplus | Revaluation reserve | Other reserves |
|-----------------------------------------------------------------------------------|------|------------------|---------------------|---------------------|----------------|
|                                                                                   |      | \$'000           | \$'000              | \$'000              | \$'000         |
| <b>2025</b>                                                                       |      |                  |                     |                     |                |
| Balance at beginning of the financial year                                        |      | 3,804,829        | 1,077,895           | 2,702,199           | 24,735         |
| Surplus for the year                                                              |      | 51,952           | 51,952              | -                   | -              |
| Reclassification of revaluation reserve to Accumulated surplus upon sale of asset | 9.1  | -                | 23,189              | (23,189)            | -              |
| Transfers and Write-off                                                           | 9.1  | 967              | -                   | 967                 | -              |
| Net asset revaluation gain/(loss)                                                 | 9.1  | 237,879          | -                   | 237,879             | -              |
| Transfers from other reserves                                                     | 9.1  | -                | 12,714              | -                   | (12,714)       |
| Transfers to other reserves                                                       | 9.1  | -                | (7,722)             | -                   | 7,722          |
| <b>Balance at end of the financial year</b>                                       |      | <b>4,095,627</b> | <b>1,158,028</b>    | <b>2,917,856</b>    | <b>19,743</b>  |
| <b>2024</b>                                                                       |      |                  |                     |                     |                |
| Balance at beginning of the financial year                                        |      | 3,755,765        | 1,055,433           | 2,671,590           | 28,742         |
| Surplus for the year                                                              |      | 18,455           | 18,455              | -                   | -              |
| Net asset revaluation gain/(loss)                                                 | 9.1  | 30,609           | -                   | 30,609              | -              |
| Transfers from other reserves                                                     | 9.1  | -                | 9,390               | -                   | (9,390)        |
| Transfers to other reserves                                                       | 9.1  | -                | (5,383)             | -                   | 5,383          |
| <b>Balance at end of the financial year</b>                                       |      | <b>3,804,829</b> | <b>1,077,895</b>    | <b>2,702,199</b>    | <b>24,735</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 2025

|                                                                           | Note           | 2025<br>Inflows/<br>(outflows)<br>\$'000 | 2024<br>Inflows/<br>(outflows)<br>\$'000 |
|---------------------------------------------------------------------------|----------------|------------------------------------------|------------------------------------------|
| <b>Cash flows from operating activities</b>                               |                |                                          |                                          |
| Rates and charges                                                         |                | 150,908                                  | 146,450                                  |
| Statutory fees and fines                                                  |                | 14,364                                   | 12,944                                   |
| User fees                                                                 |                | 34,236                                   | 26,833                                   |
| Grants - operating                                                        |                | 28,779                                   | 16,959                                   |
| Grants - capital                                                          |                | 17,732                                   | 25,417                                   |
| Contributions - monetary                                                  |                | 6,196                                    | 5,476                                    |
| Interest received                                                         |                | 1,800                                    | 2,775                                    |
| Trusts and refundable deposits taken                                      |                | 3,280                                    | 1,682                                    |
| Other receipts                                                            |                | 1,358                                    | 796                                      |
| Net GST refund                                                            |                | 11,579                                   | 14,818                                   |
| Employee costs                                                            |                | (104,110)                                | (99,094)                                 |
| Materials and services                                                    |                | (104,810)                                | (108,235)                                |
| Trusts and refundable deposits repaid                                     |                | (431)                                    | 358                                      |
| Other payments                                                            |                | (923)                                    | (753)                                    |
| <b>Net cash provided by operating activities</b>                          | <b>9.2</b>     | <b>59,958</b>                            | <b>46,426</b>                            |
| <b>Cash flows from investing activities</b>                               |                |                                          |                                          |
| Proceeds from sale of investment                                          |                | -                                        | 3,500                                    |
| Payments for acquisition of property, infrastructure, plant and equipment |                | (91,405)                                 | (103,653)                                |
| Proceeds from sale of property, infrastructure, plant and equipment       |                | 54,403                                   | 4,556                                    |
| <b>Net cash used by investing activities</b>                              |                | <b>(37,002)</b>                          | <b>(95,597)</b>                          |
| <b>Cash flows from financing activities</b>                               |                |                                          |                                          |
| Repayment of lease liabilities                                            |                | (1,390)                                  | (1,492)                                  |
| <b>Net cash used by financing activities</b>                              |                | <b>(1,390)</b>                           | <b>(1,673)</b>                           |
| <b>Net (decrease)/ increase in cash and cash equivalents</b>              |                | <b>21,566</b>                            | <b>(50,844)</b>                          |
| Cash and cash equivalents at the beginning of the financial year          |                | 22,509                                   | 73,353                                   |
| <b>Cash and cash equivalents at the end of the financial year</b>         | <b>5.1 (a)</b> | <b>44,075</b>                            | <b>22,509</b>                            |

Financing arrangements

5.5

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 2025

|                                                                             | 2025          | 2024           |
|-----------------------------------------------------------------------------|---------------|----------------|
|                                                                             | \$'000        | \$'000         |
| <b>Property</b>                                                             |               |                |
| Land improvements                                                           | 315           | 235            |
| Buildings and building improvements                                         | 58,270        | 40,985         |
| <b>Total property</b>                                                       | <b>58,585</b> | <b>41,220</b>  |
| <b>Plant and equipment</b>                                                  |               |                |
| Plant, machinery and equipment                                              | 2,439         | 3,487          |
| Fixtures, fittings and furniture                                            | 385           | 479            |
| Computers and telecommunications                                            | 3,660         | 5,713          |
| Library books                                                               | 1,501         | 1,440          |
| <b>Total plant and equipment</b>                                            | <b>7,985</b>  | <b>11,119</b>  |
| <b>Infrastructure</b>                                                       |               |                |
| Roads                                                                       | 8,648         | 9,516          |
| Bridges                                                                     | 102           | 1,451          |
| Footpaths and cycleways                                                     | 6,671         | 4,496          |
| Drainage                                                                    | 1,890         | 7,456          |
| Recreational, leisure and community facilities                              | 8,178         | 29,541         |
| Waste management                                                            | -             | 112            |
| Parks, open space and streetscapes                                          | 4,623         | 3,777          |
| Off-street car parks                                                        | 110           | 444            |
| Other infrastructure                                                        | 683           | 832            |
| <b>Total infrastructure</b>                                                 | <b>30,905</b> | <b>57,625</b>  |
| <b>Total capital works expenditure</b>                                      | <b>97,475</b> | <b>109,964</b> |
| Less transferred to operating as unable to capitalise from work in progress | (1,971)       | (1,608)        |
| <b>Adjusted balance of capital works expenditure</b>                        | <b>95,504</b> | <b>108,356</b> |
| <b>Represented by:</b>                                                      |               |                |
| New asset expenditure                                                       | 3,429         | 2,008          |
| Asset renewal expenditure                                                   | 41,622        | 54,405         |
| Asset expansion expenditure                                                 | 24,187        | 33,773         |
| Asset upgrade expenditure                                                   | 28,236        | 19,778         |
| <b>Total capital works expenditure</b>                                      | <b>97,475</b> | <b>109,964</b> |
| Less transferred to operating as unable to capitalise from work in progress | (1,971)       | (1,608)        |
| <b>Adjusted balance of capital works expenditure</b>                        | <b>95,504</b> | <b>108,356</b> |

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

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 1 OVERVIEW

#### Introduction

The City of Monash was established by an Order of the Governor in Council on December 1994 and is a body corporate. The Council's main office is located at 293 Springvale Road, Glen Waverley, Victoria.

#### Statement of compliance

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

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

#### Accounting policy information

##### 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.

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

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

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 1 OVERVIEW (cont.)

#### Accounting policy information

(cont)

##### 1.1 Basis of Accounting (cont.)

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

- » The fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- » The determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- » The determination of employee provisions (refer to Note 5.4)
- » The determination of landfill provisions (refer to Note 6.3)
- » The determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3).
- » The determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.7).

- » 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 Statements

For the Year Ended 30 June 2025

### 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 greater than 10 percent and \$1 million where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 28 May 2024.

The budget was based on assumptions that were relevant at the time of adoption of the budget. Council set guidelines and parameters for revenue and expense targets in this budget in order to meet Council's business plan and financial performance targets for both the short and long-term. The budget did not reflect expected changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

#### 2.1.1 Income/revenue and expenditure

|                                        | Budget<br>2025 | Actual<br>2025 | Variance       | Variance |     |
|----------------------------------------|----------------|----------------|----------------|----------|-----|
|                                        | \$'000         | \$'000         | \$'000         | %        | Ref |
| <b>Income/revenue</b>                  |                |                |                |          |     |
| Rates and charges                      | 151,333        | 151,372        | 39             | 0.0%     |     |
| Statutory fees and fines               | 11,772         | 14,364         | 2,592          | 22.0%    | 1   |
| User fees                              | 30,313         | 31,663         | 1,350          | 4.5%     | 2   |
| Contributions - monetary               | 8,589          | 6,196          | (2,393)        | (27.9%)  | 3   |
| Contributions - non-monetary           | -              | 3,210          | 3,210          | 100.0%   | 4   |
| Grants - operating (recurrent)         | 19,584         | 25,106         | 5,522          | 28.2%    | 5   |
| Grants - operating (non-recurrent)     | 428            | 1,511          | 1,083          | 253.0%   | 6   |
| Grants - capital (recurrent)           | 3,263          | 1,070          | (2,193)        | (67.2%)  | 7   |
| Grants - capital (non-recurrent)       | 14,262         | 15,705         | 1,443          | 10.1%    | 8   |
| Other revenue                          | 3,317          | 4,143          | 826            | 24.9%    | 9   |
| Profit from sale of assets             | -              | 27,836         | 27,836         | 100.0%   | 10  |
| Share of net profit of joint operation | -              | 1,155          | 1,155          | 100.0%   | 11  |
| <b>Total income/revenue</b>            | <b>242,861</b> | <b>283,331</b> | <b>40,470</b>  |          |     |
| <b>Expenses</b>                        |                |                |                |          |     |
| Employee costs                         | 96,567         | 100,154        | (3,587)        | (3.7%)   | 12  |
| Materials and services                 | 86,943         | 88,962         | (2,019)        | (2.3%)   | 13  |
| Depreciation                           | 35,171         | 36,888         | (1,717)        | (4.9%)   | 14  |
| Amortisation - intangible assets       | 3,200          | 2,945          | 255            | 8.0%     |     |
| Depreciation - right-of-use assets     | 1,392          | 1,507          | (115)          | (8.3%)   |     |
| Finance costs - leases                 | 140            | 140            | -              | 0.0%     |     |
| Other expenses                         | 926            | 783            | 143            | 15.4%    | 15  |
| <b>Total expenses</b>                  | <b>224,339</b> | <b>231,379</b> | <b>(7,040)</b> |          |     |
| <b>Surplus/(deficit) for the year</b>  | <b>18,523</b>  | <b>51,952</b>  | <b>33,430</b>  |          |     |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 2 ANALYSIS OF OUR RESULTS (cont.)

#### 2.1 Performance against budget (cont.)

##### (i) Explanation of material variations

| Variance Ref | Item                               | Explanation                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1            | Statutory fees and fines           | Statutory fees and fines were \$2.6 million (22 per cent) favourable to budget, primarily due to higher income from parking fees and associated court fines. Increased activity in business centres throughout the year led to more frequent parking patrols and enforcement which contributed to the increase.                                                                                     |
| 2            | User fees                          | User fees income exceeded budget by \$1.3 million (4.5 per cent) for the year. This favourable variance was driven by additional revenue from hall hire and rentals, also fees recovered in response to storm damage events, reimbursement of recycling education costs under the waste collection contract and project costs recovery relating to the Suburban Rail Loop Authority (SRLA) project. |
| 3            | Contributions - monetary           | Monetary contributions were \$2.4 million (27.9 per cent) unfavourable to budget. Mainly due to \$1.3 million shortfall in car parking contributions.                                                                                                                                                                                                                                               |
| 4            | Contributions - non-monetary       | Non-monetary contributions were \$3.2 million favourable to budget. This favourable variance is primarily due to unbudgeted capital contributions, including \$3.1 million relating to Dover Street Preschool and \$0.12 million in art donations received by the Museum of Australian Photography.                                                                                                 |
| 5            | Grants - Operating (recurrent)     | Operating recurrent grants are favourable to budget by \$5.5 million (28.2 per cent). This is largely due to the Australian Government decision to advance 50 per cent of the 2025/26 general purpose grant allocation totalling \$5.5 million. This advance payment, in addition to the current year's allocation, has resulted in a favourable variance for the financial year.                   |
| 6            | Grants - Operating (non-recurrent) | Operating non-recurrent grants are favourable to budget by \$1.1 million. Additional one-off funding was received for the Cladding remediation program (\$0.31 million) and Community Services programs (\$0.54 million) from Victorian Government.                                                                                                                                                 |
| 7            | Grants - Capital (recurrent)       | Capital recurrent grants are unfavourable to budget mainly due to the Roads to Recovery (RTR) program 2024-2029 was released in July 2024 after the budget was adopted and the funding allocation for 2024-25 was determined at \$1.07 million.                                                                                                                                                     |
| 8            | Grants - capital (non-recurrent)   | Capital non-recurrent grants are favourable to budget mainly due to the funding received for the Mini Roundabout Traffic Improvement Safety Program (\$0.93 million). Additional capital income grants were received during the year for specific capital projects, based on project milestones.                                                                                                    |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 2 ANALYSIS OF OUR RESULTS (cont.)

#### 2.1 Performance against budget (cont.)

##### (i) Explanation of material variations (cont.)

| Variance Ref | Item                                   | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9            | Other Revenue                          | Other revenue favourable to budget mainly due to expected recovery from a building insurance claim.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10           | Profit from Sale of Assets             | The profit from sale of assets totalled \$27.8 million during the year and this item is generally not a budgeted item included in the annual adopted budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 11           | Share of net profit of joint operation | Share of net profit of joint operation recognised at \$1.15 million in 2024/25 and this item is not a budgeted item included in the annual budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 12           | Employee costs                         | Employee costs exceeded budget by \$3.6 million (3.7 per cent), primarily due to a \$1.5 million increase in year-end provisions for WorkCover, superannuation, long service leave and annual leave. Additionally, actual costs included \$696,000 in unbudgeted expenses for fixed-term staff engaged in delivering SRLA and other projects where these costs are reimbursed by the respective organisations. A further \$208,000 was incurred due to departmental realignments aimed at enhancing service delivery to the community. Also, a \$647,000 shortfall in salary recoveries on capital projects contributed to the overall unfavourable variance. |
| 13           | Materials and services                 | Materials and services were unfavourable to budget by \$2 million. This is mainly due to the transfer from the capital works program (\$1.97 million) of expenditure on various projects that could not be capitalised as assets.                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 14           | Depreciation                           | Depreciation costs were \$1.7 million or 4.9 per cent unfavourable to budget. This relates to the high completion of capital works projects and related project capitalisation into assets. Council's capital works program for the 2024/25 year was \$107.5 million and a completion rate of 96.6 per cent of the adjusted target was achieved. This meant that a higher value of assets were capitalised during the year. Additional depreciation expense was incurred, mainly in June, as projects completed and were ready to be capitalised as an asset placed in service.                                                                               |
| 15           | Other Expenses                         | Other expenses were favourable to budget due to lower acquittal audit fees and allowances.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 2 ANALYSIS OF OUR RESULTS (cont.)

#### 2.1.2 Capital Works

|                                                                             | Budget<br>2025 | Actual<br>2025 | Variance      | Variance |     |
|-----------------------------------------------------------------------------|----------------|----------------|---------------|----------|-----|
|                                                                             | \$'000         | \$'000         | \$'000        | %        | Ref |
| <b>Property</b>                                                             |                |                |               |          |     |
| Land Improvements                                                           | -              | 315            | (315)         | 0.0%     |     |
| Buildings and Building improvements                                         | 66,473         | 58,270         | 8,203         | 12.3%    | 1   |
| <b>Total Property</b>                                                       | <b>66,473</b>  | <b>58,585</b>  | <b>7,888</b>  |          |     |
| <b>Plant and Equipment</b>                                                  |                |                |               |          |     |
| Plant, machinery and equipment                                              | 2,590          | 2,439          | 151           | 5.8%     |     |
| Fixtures, fittings and furniture                                            | 427            | 385            | 42            | 9.8%     |     |
| Computers and telecommunications                                            | 4,203          | 3,660          | 543           | 12.9%    | 2   |
| Library books                                                               | 1,498          | 1,501          | (3)           | (0.2%)   |     |
| <b>Total Plant and Equipment</b>                                            | <b>8,718</b>   | <b>7,985</b>   | <b>732</b>    |          |     |
| <b>Infrastructure</b>                                                       |                |                |               |          |     |
| Roads                                                                       | 7,830          | 8,648          | (818)         | (10.4%)  | 3   |
| Bridges                                                                     | 148            | 102            | 46            | 31.2%    | 4   |
| Footpaths and cycleways                                                     | 7,537          | 6,671          | 866           | 11.5%    | 5   |
| Drainage                                                                    | 925            | 1,890          | (965)         | (104.3%) | 6   |
| Recreational, leisure and community facilities                              | 9,995          | 8,178          | 1,817         | 18.2%    | 7   |
| Parks, open space and streetscapes                                          | 4,894          | 4,623          | 271           | 5.5%     |     |
| Off-street car parks                                                        | 80             | 110            | (30)          | (37.9%)  | 8   |
| Other Infrastructure                                                        | 885            | 683            | 202           | 22.9%    | 9   |
| <b>Total Infrastructure</b>                                                 | <b>32,294</b>  | <b>30,905</b>  | <b>1,390</b>  |          |     |
| <b>Total Capital Works Expenditure</b>                                      | <b>107,485</b> | <b>97,475</b>  | <b>10,010</b> |          |     |
| Less transferred to operating as unable to capitalise from work in progress | -              | (1,971)        | (1,971)       |          |     |
| <b>Adjusted Balance of Capital Works Expenditure</b>                        | <b>107,485</b> | <b>95,504</b>  | <b>8,039</b>  |          |     |
| <b>Represented by:</b>                                                      |                |                |               |          |     |
| New asset expenditure                                                       | 3,781          | 3,429          | 352           |          |     |
| Asset renewal expenditure                                                   | 45,897         | 41,622         | 4,275         |          |     |
| Asset expansion expenditure                                                 | 26,671         | 24,187         | 2,484         |          |     |
| Asset upgrade expenditure                                                   | 31,136         | 28,236         | 2,900         |          |     |
| <b>Total Capital Works Expenditure</b>                                      | <b>107,485</b> | <b>97,475</b>  | <b>10,010</b> |          |     |
| Less transferred to operating as unable to capitalise from work in progress | -              | (1,971)        | (1,971)       |          |     |
| <b>Adjusted Balance of Capital Works Expenditure</b>                        | <b>107,485</b> | <b>95,504</b>  | <b>8,039</b>  |          |     |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 2 ANALYSIS OF OUR RESULTS (cont.)

#### 2.1.2 Capital Works (cont.)

##### (i) Explanation of material variations (cont.)

| Variance Ref | Item                                           | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1            | Building and building improvements             | Buildings and building improvements is \$8.2 million or 12.3 per cent favourable to the adopted budget. Projects such as the Bogong Avenue multi-level car park extension project and the child and family hub developments which have completed construction and returned some surplus budgets. In addition, other larger building projects have had budget funding carried forward to 2025/26 due to budget rephasing for completion the following year. |
| 2            | Computers and telecommunications               | The rephasing of budgets for multi-year corporate initiatives, including Human Capital Management and Project and Risk Management, to the 2025/26 fiscal year is the primary factor contributing to the 12.9 per cent variance between budgeted and actual figures.                                                                                                                                                                                        |
| 3            | Roads                                          | The budget was overspent by \$0.82 million in this category mainly due to unplanned works for the Roundabout Traffic Movements Safety Program. External, unbudgeted grants also funded the project, leading to a positive income variance.                                                                                                                                                                                                                 |
| 4            | Bridges                                        | Budget savings with essential repairs and design works at the Oakleigh Golf Course Bridge.                                                                                                                                                                                                                                                                                                                                                                 |
| 5            | Footpaths and cycleways                        | The favourable budget variance of \$0.87 million for footpaths and cycleways is mainly related to budgets carried forward for completion in 2025/26. These mainly relate to the Cycling Connection between Scotchmans Creek Trail and Djerring Trail project, LAC Renewal Bellerive Ave Mount Waverley - Construction.                                                                                                                                     |
| 6            | Drainage                                       | The drainage project at Stocks Road, Mount Waverley was the main reason for the \$0.96 million over-expenditure in 2024/25, however this was due to an under-expenditure in 2023/24 with the project being completed under the allocated budget across the 2023/24/25 FYs.                                                                                                                                                                                 |
| 7            | Recreational, leisure and community facilities | Recreational, leisure and community facilities are \$1.82 million or 18.2 per cent favourable to budget. This category includes major projects including the upgrade construction of Mulgrave Reserve Playspace and the cricket net construction at Mount Waverley Reserve. Other projects due for completion in 2024/25 have budgets carried forward such as the Federal Reserve - Essex Heights Tennis Club Court Construction.                          |
| 8            | Off-street car parks                           | Minor variance to budget of \$0.03 million is mainly due to works related to unbudgeted projects for car park safety fencing.                                                                                                                                                                                                                                                                                                                              |
| 9            | Other infrastructure                           | Other infrastructure is \$0.2 million or 22.9 per cent favourable to budget. The main cause of this variance relates to the Hughesdale local area traffic management (LATM) project works which returned a surplus.                                                                                                                                                                                                                                        |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

#### 2.2.1 Analysis of Council results by program

##### Chief Executive

This division provides corporate management necessary to ensure the effective, efficient and innovative implementation of programs and communication of Council's achievement in policies and programs to external and internal audiences. It includes Communications, Customer Experience and People and Safety.

##### Corporate Services

This division works across the organisation to support departments to deliver services and projects that benefit Monash's diverse community. This entails planning, strategic discussion, continuous improvement, business assurance, monitoring and reporting. The division also manages Council processes in relation to tendering and procurement, coordinates the annual planning and budgeting processes, in addition to providing transactional support in relation to levying rates and charges, payments to suppliers and support organisation to embrace digital capabilities and efficiency.

##### Community Services

This division provides a wide range of customer-focused services which are relevant, of high quality, responsive to community needs and are accessible to all residents of Monash. It includes Active Monash, Aged and Community Support, Children, Youth and Family Services, Arts and Libraries, Community Strengthening and Economic Development.

##### City Development

This division aims to further develop the Council's environment through effective strategic city, environmental and social planning, building control and municipal regulation. It includes City Planning, Community Amenity, Engineering, Property and City Design and Strategic Planning.

##### City Services

This division's role is to efficiently provide and maintain City infrastructure and facilities to meet operating performance standards set by other divisions. It includes Capital Works, Facilities and Infrastructure Maintenance, Corporate Governance and Legal, Horticultural Services, Strategic Asset Management and Sustainable Monash.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 2.2 Analysis of Council results by program (cont.)

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

|                    | Income/<br>revenue | Expenses       | Surplus/<br>(deficit) | Grants<br>included<br>in<br>income/<br>revenue | Total<br>assets  |
|--------------------|--------------------|----------------|-----------------------|------------------------------------------------|------------------|
|                    | \$'000             | \$'000         | \$'000                | \$'000                                         | \$'000           |
| <b>2025</b>        |                    |                |                       |                                                |                  |
| Chief Executive    | 1,218              | 10,390         | (9,172)               | -                                              | -                |
| Corporate Services | 146,848            | 69,740         | 77,108                | 7,850                                          | 4,176,523        |
| Community Services | 31,916             | 51,693         | (19,777)              | 14,925                                         | -                |
| City Development   | 21,179             | 26,014         | (4,835)               | 1,087                                          | -                |
| City Services      | 82,170             | 73,542         | 8,628                 | 19,530                                         | -                |
|                    | <b>283,331</b>     | <b>231,379</b> | <b>51,952</b>         | <b>43,392</b>                                  | <b>4,176,523</b> |
| <b>2024</b>        |                    |                |                       |                                                |                  |
| Chief Executive    | 1,138              | 9,971          | (8,833)               | -                                              | -                |
| Corporate Services | 154,690            | 57,750         | 96,940                | 215                                            | 3,887,883        |
| Community Services | 31,467             | 52,031         | (20,564)              | 15,733                                         | -                |
| City Development   | 19,430             | 25,736         | (6,306)               | 740                                            | -                |
| City Services      | 35,562             | 78,344         | (42,782)              | 26,445                                         | -                |
|                    | <b>242,287</b>     | <b>223,832</b> | <b>18,455</b>         | <b>43,133</b>                                  | <b>3,887,883</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

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

|  | 2025   | 2024   |
|--|--------|--------|
|  | \$'000 | \$'000 |

#### 3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and all improvements. The valuation base used to calculate general rates for 2024/25 was \$106.276 billion (2023/24 \$97.521 billion). The 2024/25 rate in the dollar for residential was \$0.00136678 (2023/24 \$0.00144455) and for other properties \$0.00142607 (2023/24 \$0.00147110).

|                                          |                |                |
|------------------------------------------|----------------|----------------|
| General rates                            | 145,924        | 139,796        |
| Pension rebate                           | (1,021)        | (1,023)        |
| Cultural and recreational                | 209            | 210            |
| Supplementary rates and rate adjustments | 1,272          | 2,063          |
| Recycling and Waste Levy                 | 4,437          | 4,414          |
| Interest on rates and charges            | 551            | 530            |
| <b>Total rates and charges</b>           | <b>151,372</b> | <b>145,990</b> |

The date of the latest general revaluation of land for rating purposes within the municipality is 1 January 2024 and the valuation was first applied in the rating year commencing 1 July 2024. Annual rates and charges are recognised as revenues 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                         | 7,779         | 7,014         |
| Court recoveries                      | 1,857         | 1,735         |
| Town planning fees                    | 3,511         | 3,019         |
| Land Information Certificates         | 210           | 192           |
| Permits                               | 1,007         | 984           |
| <b>Total statutory fees and fines</b> | <b>14,364</b> | <b>12,944</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.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (cont.)

|                                                   | 2025          | 2024          |
|---------------------------------------------------|---------------|---------------|
|                                                   | \$'000        | \$'000        |
| <b>3.3 User fees</b>                              |               |               |
| Aged, health and children's services              | 2,770         | 2,579         |
| Recreation fees                                   | 13,104        | 12,122        |
| Waste Transfer Station                            | 3,259         | 2,768         |
| Building services fees                            | 2,481         | 2,469         |
| Library fees and fines                            | 65            | 61            |
| Bin charges                                       | 3,240         | 3,049         |
| Lease charges                                     | 663           | 628           |
| Hire and rental charges                           | 1,355         | 1,284         |
| Other fees and charges                            | 4,726         | 4,151         |
| <b>Total user fees</b>                            | <b>31,663</b> | <b>29,111</b> |
| <b>User fees by timing of revenue recognition</b> |               |               |
| User fees recognised over time                    | 131           | 211           |
| User fees recognised at a point in time           | 31,532        | 28,900        |
| <b>Total user fees</b>                            | <b>31,663</b> | <b>29,111</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 Statements

For the Year Ended 30 June 2025

### NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (cont.)

|                                                    | 2025          | 2024          |
|----------------------------------------------------|---------------|---------------|
|                                                    | \$'000        | \$'000        |
| <b>3.4 Funding from other levels of government</b> |               |               |
| <b>Summary of grants</b>                           |               |               |
| Grants were received in respect of the following:  |               |               |
| Commonwealth-funded grants                         | 21,688        | 10,325        |
| State-funded grants                                | 21,704        | 32,808        |
| <b>Total grants received</b>                       | <b>43,392</b> | <b>43,133</b> |
| <b>(a) Operating grants</b>                        |               |               |
| <b>Recurrent - Australian Government</b>           |               |               |
| Financial assistance grants                        | 10,421        | 284           |
| Family and children                                | 1,534         | 1,550         |
| General home care                                  | 8,201         | 7,609         |
| <b>Recurrent - Victorian Government</b>            |               |               |
| Family and children                                | 575           | 450           |
| Maternal and child health                          | 2,076         | 1,770         |
| Libraries                                          | 1,320         | 1,348         |
| General home care                                  | -             | 2,027         |
| Youth services                                     | 101           | 91            |
| School crossing supervisors                        | 752           | 723           |
| Other                                              | 126           | 115           |
| <b>Total recurrent operating grants</b>            | <b>25,106</b> | <b>15,967</b> |
| <b>Non-recurrent - Victorian Government</b>        |               |               |
| Community                                          | 701           | 545           |
| Youth services                                     | 237           | 191           |
| Other                                              | 573           | 268           |
| <b>Total non-recurrent operating grants</b>        | <b>1,511</b>  | <b>1,004</b>  |
| <b>Total operating grants</b>                      | <b>26,617</b> | <b>16,971</b> |
| <b>(b) Capital grants</b>                          |               |               |
| <b>Recurrent - Australian Government</b>           |               |               |
| Roads to recovery                                  | 1,048         | 498           |
| <b>Recurrent - Victorian Government</b>            |               |               |
| Libraries                                          | 22            | 21            |
| <b>Total recurrent capital grants</b>              | <b>1,070</b>  | <b>519</b>    |
| <b>Non-recurrent - Australian Government</b>       |               |               |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (cont.)

|                                                 |               |               |
|-------------------------------------------------|---------------|---------------|
| Local Roads and Community Infrastructure (LRCI) | 484           | 384           |
|                                                 | <b>2025</b>   | <b>2024</b>   |
|                                                 | <b>\$'000</b> | <b>\$'000</b> |

#### **Non-recurrent - Victorian Government**

|                                                |               |               |
|------------------------------------------------|---------------|---------------|
| Buildings and building improvements            | 10,246        | 7,102         |
| Footpaths and cycleway                         | 324           | 391           |
| Parks, open space and streetscapes             | -             | 1,231         |
| Recreational, leisure and community facilities | 3,609         | 16,535        |
| Roads                                          | 931           | -             |
| Other                                          | 111           | -             |
| <b>Total non-recurrent capital grants</b>      | <b>15,705</b> | <b>25,643</b> |
| <b>Total capital grants</b>                    | <b>16,775</b> | <b>26,162</b> |
| <b>Total grants</b>                            | <b>43,392</b> | <b>43,133</b> |

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

##### **Operating**

|                                                                         |            |            |
|-------------------------------------------------------------------------|------------|------------|
| Balance at start of year                                                | 914        | 701        |
| Received during the financial year and remained unspent at balance date | 413        | 914        |
| Received in prior years and spent during the financial year             | (914)      | (701)      |
| <b>Balance at year end</b>                                              | <b>413</b> | <b>914</b> |

##### **Capital**

|                                                                         |            |              |
|-------------------------------------------------------------------------|------------|--------------|
| Balance at start of year                                                | 2,720      | 4,925        |
| Received during the financial year and remained unspent at balance date | 926        | 2,720        |
| Received in prior years and spent during the financial year             | (2,720)    | (4,925)      |
| <b>Balance at year end</b>                                              | <b>926</b> | <b>2,720</b> |

#### **(d) Recognition of grant income**

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

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

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

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

#### **Income recognised under AASB 1058 Income of Not-for-Profit Entities**

|                        |       |     |
|------------------------|-------|-----|
| General purpose grants | 7,978 | 215 |
|------------------------|-------|-----|

#### **Revenue recognised under AASB 15 Revenue from Contracts with Customers**

|                         |               |               |
|-------------------------|---------------|---------------|
| Specific purpose grants | 35,414        | 42,918        |
| <b>Total grants</b>     | <b>43,392</b> | <b>43,133</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 3 FUNDING FOR THE DELIVERY OF OUR SERVICES (cont.)

|                                                                                                                                               | 2025          | 2024         |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------|
|                                                                                                                                               | \$'000        | \$'000       |
| <b>3.5 Contributions</b>                                                                                                                      |               |              |
| Monetary                                                                                                                                      | 6,196         | 5,476        |
| Non-monetary                                                                                                                                  | 3,210         | 102          |
| <b>Total contributions</b>                                                                                                                    | <b>9,406</b>  | <b>5,578</b> |
| Contributions of non-monetary assets were received in relation to the following asset classes.                                                |               |              |
| Building                                                                                                                                      | 3,090         | -            |
| Other                                                                                                                                         | 120           | 102          |
| <b>Total non-monetary contributions</b>                                                                                                       | <b>3,210</b>  | <b>102</b>   |
| Monetary and non-monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset. |               |              |
| <b>3.6 Net Gain/(Loss) on disposal of property, infrastructure, plant and equipment</b>                                                       |               |              |
| <b>Land and buildings</b>                                                                                                                     |               |              |
| Proceeds from sale of assets                                                                                                                  | 53,129        | 3,564        |
| Impairment loss                                                                                                                               | (308)         | -            |
| Written-down value of assets disposed                                                                                                         | (25,759)      | (2,148)      |
| Gain on disposal of land and buildings                                                                                                        | 27,062        | 1,416        |
| <b>Plant and equipment</b>                                                                                                                    |               |              |
| Proceeds from sale of assets                                                                                                                  | 1,274         | 992          |
| Written-down value of assets disposed                                                                                                         | (500)         | (289)        |
| Gain on disposal of plant and equipment                                                                                                       | 774           | 703          |
| <b>Infrastructure</b>                                                                                                                         |               |              |
| Written-down value of assets disposed                                                                                                         | -             | (205)        |
| Loss on disposal of infrastructure and plant and equipment                                                                                    | -             | (205)        |
| <b>Total</b>                                                                                                                                  |               |              |
| Proceeds from sale of assets                                                                                                                  | 54,403        | 4,556        |
| Impairment loss                                                                                                                               | (308)         | -            |
| Written-down value of assets disposed                                                                                                         | (26,259)      | (2,642)      |
| <b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>                                                     | <b>27,836</b> | <b>1,914</b> |
| The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.                           |               |              |
| <b>3.7 Other income</b>                                                                                                                       |               |              |
| Interest                                                                                                                                      | 1,839         | 2,465        |
| Other income                                                                                                                                  | 2,304         | 1,152        |
| <b>Total other income</b>                                                                                                                     | <b>4,143</b>  | <b>3,617</b> |

Interest is recognised progressively 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.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 4 THE COST OF DELIVERING SERVICES

|                                                                                | 2025           | 2024          |
|--------------------------------------------------------------------------------|----------------|---------------|
|                                                                                | \$'000         | \$'000        |
| <b>4.1 (a) Employee Costs</b>                                                  |                |               |
| Salaries and Wages                                                             | 79,801         | 78,074        |
| Work cover                                                                     | 1,826          | 1,228         |
| Casual staff                                                                   | 9,027          | 8,992         |
| Superannuation                                                                 | 9,946          | 9,352         |
| Fringe Benefits Tax                                                            | 329            | 301           |
| Long Service Leave                                                             | 3,178          | 989           |
| Other Employee-related costs                                                   | 1,059          | 1,125         |
|                                                                                | 105,166        | 100,061       |
| Less: Amounts capitalised<br>(non-current assets constructed by Council)       | (5,012)        | (5,325)       |
| <b>Total Employee Costs</b>                                                    | <b>100,154</b> | <b>94,736</b> |
| <b>4.1 (b) Superannuation</b>                                                  |                |               |
| Council made contributions to the following funds:                             |                |               |
| <b>Defined benefit fund</b>                                                    |                |               |
| Employer contributions to Local Authorities Superannuation Fund (Vision Super) | 299            | 268           |
|                                                                                | <b>299</b>     | <b>268</b>    |
| Employer contributions at payable date                                         | -              | -             |
| <b>Accumulation funds</b>                                                      |                |               |
| Employer contributions to Local Authorities Superannuation Fund (Vision Super) | 3,916          | 3,937         |
| Employer contributions - Australian Super                                      | 1,282          | 1,075         |
| Employer contributions - Hesta Super                                           | 690            | 658           |
| Employer contributions - Hostplus                                              | 703            | 625           |
| Employer contributions - Rest Super                                            | 560            | 424           |
| Employer contributions - Aware Super Future Saver                              | 465            | 377           |
| Employer contributions - other                                                 | 1,819          | 1,393         |
|                                                                                | <b>9,435</b>   | <b>8,489</b>  |
| Employer contributions at payable date                                         | <b>212</b>     | <b>595</b>    |

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

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 4 THE COST OF DELIVERING SERVICES (cont.)

|                                                                                                       | 2025          | 2024          |
|-------------------------------------------------------------------------------------------------------|---------------|---------------|
|                                                                                                       | \$'000        | \$'000        |
| <b>4.2 Materials and Services</b>                                                                     |               |               |
| Waste Management Services                                                                             | 24,953        | 24,730        |
| Building Maintenance                                                                                  | 8,517         | 7,431         |
| General Maintenance                                                                                   | 14,755        | 15,958        |
| Local Law Services                                                                                    | 6,857         | 6,522         |
| Fleet Management                                                                                      | 960           | 1,083         |
| Legal costs                                                                                           | 1,882         | 2,246         |
| General Administration Costs                                                                          | 9,613         | 9,155         |
| Consultants                                                                                           | 2,180         | 2,194         |
| Utilities                                                                                             | 5,073         | 4,511         |
| Insurance                                                                                             | 3,174         | 2,905         |
| Information Technology                                                                                | 7,851         | 8,027         |
| Bad and doubtful debts                                                                                | (19)          | 13            |
| Other                                                                                                 | 3,167         | 3,116         |
| <b>Total Materials and Services</b>                                                                   | <b>88,962</b> | <b>87,891</b> |
| Expenses are recognised as they are incurred and reported in the financial year to which they relate. |               |               |
| <b>4.3 Depreciation</b>                                                                               |               |               |
| Buildings                                                                                             | 8,433         | 8,333         |
| Plant and Equipment                                                                                   | 5,454         | 5,599         |
| Infrastructure                                                                                        | 23,001        | 21,854        |
| <b>Total Depreciation</b>                                                                             | <b>36,888</b> | <b>35,786</b> |
| <b>4.4 Amortisation - intangible assets</b>                                                           |               |               |
| Intangible Assets                                                                                     | 2,945         | 2,934         |
| <b>Total amortisation - intangible assets</b>                                                         | <b>2,945</b>  | <b>2,934</b>  |
| <b>4.5 Depreciation - right-of-use assets</b>                                                         |               |               |
| Property                                                                                              | 443           | 443           |
| Gym equipment                                                                                         | 209           | 208           |
| Waste contract - vehicles                                                                             | 736           | 736           |
| Printers                                                                                              | 119           | 134           |
| <b>Total depreciation - right-of-use assets</b>                                                       | <b>1,507</b>  | <b>1,521</b>  |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 4 THE COST OF DELIVERING SERVICES (cont.)

|                                                                                                               | 2025          | 2024          |
|---------------------------------------------------------------------------------------------------------------|---------------|---------------|
|                                                                                                               | \$'000        | \$'000        |
| <b>4.6 Finance costs - leases</b>                                                                             |               |               |
| Interest - lease liabilities                                                                                  | 140           | 181           |
| <b>Total finance costs</b>                                                                                    | <b>140</b>    | <b>181</b>    |
| <b>4.7 Other expenses</b>                                                                                     |               |               |
| Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals | 75            | 75            |
| Auditor's remuneration - internal audit                                                                       | 162           | 133           |
| Councillor allowances                                                                                         | 546           | 545           |
| <b>Total other expenses</b>                                                                                   | <b>783</b>    | <b>753</b>    |
| <b>4.8 Provision for bad and doubtful debts</b>                                                               |               |               |
| Parking fine debtors                                                                                          | 1,754         | 1,598         |
| Sundry debtors                                                                                                | (22)          | 12            |
| Provision for bad and doubtful debts                                                                          | 1,732         | 1,610         |
| <b>Movement in provision for doubtful debts</b>                                                               |               |               |
| Balance at the beginning of the year                                                                          | 14,107        | 12,497        |
| Provisions adjusted during the year                                                                           | 1,732         | 1,610         |
| <b>Balance at the end of year</b>                                                                             | <b>15,839</b> | <b>14,107</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.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS

|                                                                   | 2025          | 2024          |
|-------------------------------------------------------------------|---------------|---------------|
|                                                                   | \$'000        | \$'000        |
| <b>5.1 Financial assets</b>                                       |               |               |
| <b>(a) Cash and cash equivalents</b>                              |               |               |
| Cash at bank                                                      | 4,059         | 7,491         |
| Cash on hand                                                      | 16            | 18            |
| Short-term deposits (with a maturity date of 90 days or less)     | 40,000        | 15,000        |
| <b>Total cash and cash equivalents</b>                            | <b>44,075</b> | <b>22,509</b> |
| <b>(b) Other financial assets</b>                                 |               |               |
| Other                                                             | 69            | 69            |
| <b>Total other financial assets</b>                               | <b>69</b>     | <b>69</b>     |
| <b>Total cash and cash equivalents and other financial assets</b> | <b>44,144</b> | <b>22,578</b> |

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

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, while term deposits with maturity dates greater than 12 months are classified as non-current.

#### (c) Trade and other receivables

##### Current

##### Statutory receivables

|                                                   |               |               |
|---------------------------------------------------|---------------|---------------|
| Rates receivable                                  | 9,136         | 8,672         |
| Parking infringements                             | 18,245        | 16,290        |
| Allowance for expected credit loss -infringements | (15,784)      | (14,029)      |
| Net GST Receivable                                | 1,705         | 2,513         |
|                                                   | <b>13,302</b> | <b>13,446</b> |

##### Non-statutory receivables

|                                                     |               |               |
|-----------------------------------------------------|---------------|---------------|
| Sundry debtors                                      | 1,650         | 8,640         |
| Allowance for expected credit loss - sundry debtors | (56)          | (78)          |
|                                                     | 1,594         | 8,562         |
| <b>Total trade and other receivables</b>            | <b>14,896</b> | <b>22,008</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. This model considers both historic and forward-looking information in determining the level of impairment.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

|  | 2025   | 2024   |
|--|--------|--------|
|  | \$'000 | \$'000 |

(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 overdue)                | 1,522        | 1,932        |
| Past due by up to 30 days                | 29           | 4,033        |
| Past due between 31 and 180 days         | 99           | 2,675        |
| <b>Total trade and other receivables</b> | <b>1,650</b> | <b>8,640</b> |

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$1.7 million (2024: \$8.6 million) were impaired. The amount of the allowance raised against these debtors was \$0.06 million (2024: \$0.08 million). 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.

#### 5.2 Non-Financial Assets

(a) Other Assets

|                           |              |              |
|---------------------------|--------------|--------------|
| Accrued Income            | 2,386        | 2,179        |
| Prepayments               | 2,864        | 901          |
| Other                     | 186          | 191          |
| <b>Total Other Assets</b> | <b>5,436</b> | <b>3,271</b> |

(b) Intangible Assets

**Gross carrying amount**

|                         |         |
|-------------------------|---------|
| Balance at 1 July 2024  | 24,198  |
| Additions               | 2,552   |
| Reclassification        | (1,601) |
|                         | 25,149  |
| Work in Progress        | 1,641   |
| Balance at 30 June 2025 | 26,790  |

**Accumulated amortisation**

|                         |          |
|-------------------------|----------|
| Balance at 1 July 2024  | (12,487) |
| Amortisation expense    | (2,945)  |
| Balance at 30 June 2025 | (15,432) |

**Net book value at 30 June 2024**

**Net book value at 30 June 2025**

**11,711**  
**11,358**

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

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

|  | 2025   | 2024   |
|--|--------|--------|
|  | \$'000 | \$'000 |

#### 5.3 Payables, trust funds and deposits and contract and other liabilities

##### (a) Trade and Other Payables

###### Current

###### Non-statutory Payables

|                                               |               |               |
|-----------------------------------------------|---------------|---------------|
| Operating Payables                            | 11,920        | 11,678        |
| Capital Payables                              | 9,490         | 12,868        |
| Employee Costs                                | 2,091         | 2,974         |
| Parking Infringements                         | 1,660         | 1,660         |
| <b>Total Current Trade and Other Payables</b> | <b>25,161</b> | <b>29,180</b> |

##### (b) Trust Funds and Deposits

###### Current

|                                               |               |               |
|-----------------------------------------------|---------------|---------------|
| Refundable Deposits                           | 19,917        | 16,549        |
| Retention Amounts                             | 192           | 317           |
| Fire Services Property Levy                   | 837           | 1,282         |
| Other Refundable Deposits                     | 93            | 42            |
| <b>Total Current Trust Funds and Deposits</b> | <b>21,039</b> | <b>18,190</b> |

##### (c) Contract and other liabilities

###### Current

|                                        |              |              |
|----------------------------------------|--------------|--------------|
| Grants received in advance - operating | 413          | 914          |
| Grants received in advance - capital   | 453          | 2,720        |
| Rates paid in advance                  | 1,666        | 1,180        |
| Other                                  | 100          | 14           |
| <b>Total contract liabilities</b>      | <b>2,632</b> | <b>4,828</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

|  | 2025   | 2024   |
|--|--------|--------|
|  | \$'000 | \$'000 |

#### (c) Contract and other liabilities (cont.)

##### Other liabilities

##### Current

|                                             |              |              |
|---------------------------------------------|--------------|--------------|
| Deferred capital grants                     | 700          | 356          |
| Total other liabilities                     | 700          | 356          |
| <b>Total contract and other liabilities</b> | <b>3,332</b> | <b>5,184</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."

##### Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of the below. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.4(c)."

##### Purpose and nature of items

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the Victorian Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the Victorian 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.

|  | Annual leave | Long service leave | Total   |
|--|--------------|--------------------|---------|
|  | \$ '000      | \$ '000            | \$ '000 |

#### 5.4 Provisions

##### 2025

|                                                                                                             |                |                 |                 |
|-------------------------------------------------------------------------------------------------------------|----------------|-----------------|-----------------|
| Balance at beginning of the financial year                                                                  | (8,079)        | (13,507)        | (21,586)        |
| Additional provisions                                                                                       | (6,810)        | (2,913)         | (9,723)         |
| Amounts used                                                                                                | 6,909          | 1,981           | 8,890           |
| Increase in the discounted amount arising because of time and the effect of any change in the discount rate | (294)          | (812)           | (1,106)         |
| <b>Balance at the end of the financial year</b>                                                             | <b>(8,274)</b> | <b>(15,251)</b> | <b>(23,525)</b> |

##### 2024

|                                                                                                             |                |                 |                 |
|-------------------------------------------------------------------------------------------------------------|----------------|-----------------|-----------------|
| Balance at beginning of the financial year                                                                  | (8,100)        | (14,058)        | (22,158)        |
| Additional provisions                                                                                       | (6,502)        | (2,265)         | (8,767)         |
| Amounts used                                                                                                | 6,640          | 1,541           | 8,181           |
| Decrease in the discounted amount arising because of time and the effect of any change in the discount rate | (117)          | 1,275           | 1,158           |
| <b>Balance at the end of the financial year</b>                                                             | <b>(8,079)</b> | <b>(13,507)</b> | <b>(21,586)</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

|                                                                          | 2025          | 2024          |
|--------------------------------------------------------------------------|---------------|---------------|
|                                                                          | \$'000        | \$'000        |
| <b>5.4 Provisions (Cont'd)</b>                                           |               |               |
| <b>(a) Employee provisions</b>                                           |               |               |
| <b>Current provisions expected to be wholly settled within 12 months</b> |               |               |
| Annual leave                                                             | 5,865         | 5,732         |
| Long service leave                                                       | 2,109         | 1,347         |
|                                                                          | <b>7,974</b>  | <b>7,079</b>  |
| <b>Current provisions expected to be wholly settled after 12 months</b>  |               |               |
| Annual leave                                                             | 2,409         | 2,347         |
| Long service leave                                                       | 10,810        | 10,228        |
|                                                                          | <b>13,219</b> | <b>12,575</b> |
| <b>Total current employee provisions</b>                                 | <b>21,193</b> | <b>19,654</b> |
| <b>Non-current</b>                                                       |               |               |
| Long service leave                                                       | 2,332         | 1,931         |
| <b>Total non-current employee provisions</b>                             | <b>2,332</b>  | <b>1,931</b>  |
| Aggregate carrying amount of employee provisions:                        |               |               |
| Current                                                                  | 21,193        | 19,654        |
| Non-current                                                              | 2,332         | 1,931         |
| <b>Total aggregate carrying amount of employee provisions</b>            | <b>23,525</b> | <b>21,585</b> |

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

#### Annual leave

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

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

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

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

#### 5.4 Provisions (Cont'd)

##### *Long service leave*

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

|                                 | 2025      | 2024      |
|---------------------------------|-----------|-----------|
|                                 | \$'000    | \$'000    |
| Increase in costs               | 3.00%     | 2.30%     |
| Weighted average discount rates | 4.20%     | 4.35%     |
| Settlement period range         | 2-5 years | 2-5 years |

#### 5.5 Financing arrangements

The Council has the following funding arrangements in place:

|                                         |        |        |
|-----------------------------------------|--------|--------|
| Credit card facilities                  | 100    | 100    |
| Transaction Negotiation Authority (TNA) | 21,500 | 21,500 |
| Total facilities                        | 21,600 | 21,600 |
| Used facilities                         | 17     | 17     |
| Unused facilities                       | 21,583 | 21,583 |
| Total facilities                        | 21,600 | 21,600 |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

#### 5.6 Commitments

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

##### (a) Commitments for expenditure

|                                | Not later than 1 year<br>\$'000 | Later than 1 year and not later than 2 years<br>\$'000 | Later than 2 years and not later than 5 years<br>\$'000 | Later than 5 years<br>\$'000 | Total<br>\$'000 |
|--------------------------------|---------------------------------|--------------------------------------------------------|---------------------------------------------------------|------------------------------|-----------------|
| <b>2025</b>                    |                                 |                                                        |                                                         |                              |                 |
| <b>Operating</b>               |                                 |                                                        |                                                         |                              |                 |
| Cleaning services              | 3,495                           | 37                                                     | 37                                                      | -                            | 3,569           |
| Domestic waste collection      | 28,187                          | 29,380                                                 | 20,366                                                  | 7,479                        | 85,412          |
| Other operating services       | 9,279                           | 1,604                                                  | 2,250                                                   | -                            | 13,134          |
| Printing and IT infrastructure | 6,896                           | 1,989                                                  | 2,860                                                   | -                            | 11,745          |
| Recycling                      | 1,631                           | 1,660                                                  | 3,574                                                   | -                            | 6,866           |
| Repairs and maintenance        | 2,142                           | 1,179                                                  | 264                                                     | -                            | 3,585           |
| Supply meals/foodstuffs        | 801                             | -                                                      | -                                                       | -                            | 801             |
| Traffic and parking management | 3,895                           | 3,959                                                  | 4,024                                                   | -                            | 11,878          |
| Utilities and fuel             | 1,523                           | 1,523                                                  | 4,568                                                   | 1,523                        | 9,136           |
| <b>Total operating</b>         | <b>57,849</b>                   | <b>41,332</b>                                          | <b>37,943</b>                                           | <b>9,001</b>                 | <b>146,125</b>  |
| <b>Capital</b>                 |                                 |                                                        |                                                         |                              |                 |
| Buildings                      | 4,928                           | 1,558                                                  | -                                                       | -                            | 6,485           |
| Infrastructure                 | 2,347                           | -                                                      | -                                                       | -                            | 2,347           |
| Roads                          | 5,434                           | -                                                      | -                                                       | -                            | 5,434           |
| <b>Total Capital</b>           | <b>12,708</b>                   | <b>1,558</b>                                           | <b>-</b>                                                | <b>-</b>                     | <b>14,266</b>   |
| <b>2024</b>                    |                                 |                                                        |                                                         |                              |                 |
| <b>Operating</b>               |                                 |                                                        |                                                         |                              |                 |
| Cleaning services              | 3,235                           | 2,850                                                  | -                                                       | -                            | 6,085           |
| Domestic waste collection      | 22,766                          | 14,707                                                 | 29,029                                                  | 6,100                        | 72,602          |
| Other operating services       | 12,080                          | 6,806                                                  | 1,498                                                   | -                            | 20,384          |
| Printing and IT infrastructure | 7,286                           | 3,817                                                  | 1,797                                                   | -                            | 12,900          |
| Recycling                      | 1,576                           | 1,620                                                  | 3,438                                                   | -                            | 6,634           |
| Repairs and maintenance        | 3,034                           | 1,674                                                  | 520                                                     | -                            | 5,228           |
| Supply meals/foodstuffs        | 661                             | -                                                      | -                                                       | -                            | 661             |
| Traffic and parking management | 3,951                           | 3,974                                                  | 8,431                                                   | -                            | 16,356          |
| Utilities and fuel             | 1,598                           | 1,523                                                  | 4,568                                                   | 1,523                        | 9,212           |
| <b>Total operating</b>         | <b>56,187</b>                   | <b>36,971</b>                                          | <b>49,281</b>                                           | <b>7,623</b>                 | <b>150,062</b>  |
| <b>Capital</b>                 |                                 |                                                        |                                                         |                              |                 |
| Buildings                      | 4,524                           | 4,212                                                  | 6                                                       | -                            | 8,742           |
| Infrastructure                 | 43,977                          | 347                                                    | -                                                       | -                            | 44,324          |
| <b>Total capital</b>           | <b>48,501</b>                   | <b>4,559</b>                                           | <b>6</b>                                                | <b>-</b>                     | <b>53,066</b>   |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

#### 5.7 Leases

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

- » The contract involves the use of an identified asset.
- » The Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use.
- » The 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 (2.44 per cent). 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 has elected to apply the temporary option which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 5 INVESTING IN AND FINANCING OUR OPERATIONS (cont.)

| Right-of-use assets       | Property     | Waste contract - vehicles | Gym equipment | Printers   | Total        |
|---------------------------|--------------|---------------------------|---------------|------------|--------------|
|                           | \$'000       | \$'000                    | \$'000        | \$'000     | \$'000       |
| <b>5.7 Leases (cont.)</b> |              |                           |               |            |              |
| Balance at 1 July 2024    | 1,478        | 3,496                     | 135           | 99         | 5,208        |
| Additions                 | -            | -                         | 989           | 447        | 1,436        |
| Depreciation charge       | (443)        | (736)                     | (209)         | (119)      | (1,507)      |
| Balance at 30 June 2025   | <b>1,035</b> | <b>2,760</b>              | <b>915</b>    | <b>427</b> | <b>5,137</b> |

|  | 2025   | 2024   |
|--|--------|--------|
|  | \$'000 | \$'000 |

#### Lease liabilities

Maturity analysis - contractual undiscounted cash flows

|                    |       |       |
|--------------------|-------|-------|
| Less than one year | 1,594 | 1,475 |
| One to five years  | 4,133 | 4,146 |

|                                                     |              |              |
|-----------------------------------------------------|--------------|--------------|
| Total undiscounted lease liabilities as at 30 June: | <b>5,727</b> | <b>5,621</b> |
|-----------------------------------------------------|--------------|--------------|

Lease liabilities included in the Balance Sheet at 30 June:

|                         |              |              |
|-------------------------|--------------|--------------|
| Current                 | 1,483        | 1,390        |
| Non-current             | 3,959        | 4,008        |
| Total lease liabilities | <b>5,442</b> | <b>5,398</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE

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

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

|                                                             | 2025<br>\$'000 | 2024<br>\$'000 |
|-------------------------------------------------------------|----------------|----------------|
| Land and buildings                                          | 41,952         | 30,315         |
| <b>Total non-current assets classified as held for sale</b> | <b>41,952</b>  | <b>30,315</b>  |

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

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

| Category            | Carrying amount 30 June 2024<br>\$'000 | Additions<br>\$'000 | Contributions<br>\$'000 | Revaluation<br>\$'000 | Depreciation<br>\$'000 | Disposal<br>\$'000 | Transfers In/<br>out<br>\$'000 | Adjustments and write-off<br>\$'000 | Carrying amount 30 June 2025<br>\$'000 |
|---------------------|----------------------------------------|---------------------|-------------------------|-----------------------|------------------------|--------------------|--------------------------------|-------------------------------------|----------------------------------------|
| Land                | 2,600,698                              | -                   | -                       | 5,186                 | -                      | -                  | -                              | (36,687)                            | 2,569,197                              |
| Buildings           | 302,036                                | -                   | 3,090                   | 43,182                | (8,433)                | (1,307)            | 67,368                         | 1,962                               | 407,898                                |
| Plant and equipment | 19,574                                 | -                   | -                       | -                     | (5,454)                | (501)              | 4,277                          | -                                   | 17,896                                 |
| Art works           | 9,612                                  | -                   | 120                     | -                     | -                      | -                  | 67                             | -                                   | 9,799                                  |
| Infrastructure      | 812,420                                | -                   | -                       | 189,511               | (23,001)               | -                  | 34,096                         | 171                                 | 1,013,197                              |
| Work in progress    | 47,531                                 | 94,923              | -                       | -                     | -                      | -                  | (105,808)                      | (1,971)                             | 34,675                                 |
| <b>Total</b>        | <b>3,791,871</b>                       | <b>94,923</b>       | <b>3,210</b>            | <b>237,879</b>        | <b>(36,888)</b>        | <b>(1,808)</b>     | <b>-</b>                       | <b>(36,525)</b>                     | <b>4,052,662</b>                       |

##### Summary of Work in Progress

| Category            | Opening WIP 30 June 2024<br>\$'000 | Additions<br>\$'000 | Transfer to operating<br>\$'000 | Transfers out<br>\$'000 | Closing WIP 30 June 2025<br>\$'000 |
|---------------------|------------------------------------|---------------------|---------------------------------|-------------------------|------------------------------------|
| Buildings           | 31,948                             | 58,585              | (117)                           | (67,368)                | 23,048                             |
| Plant and equipment | 1,029                              | 5,434               | (206)                           | (4,277)                 | 1,980                              |
| Art works           | -                                  | -                   | -                               | (67)                    | (67)                               |
| Infrastructure      | 14,554                             | 30,904              | (1,648)                         | (34,096)                | 9,714                              |
| <b>Total</b>        | <b>47,531</b>                      | <b>94,923</b>       | <b>(1,971)</b>                  | <b>(105,808)</b>        | <b>34,675</b>                      |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

| (a) Property                                      | Land - specialised | Land - non-specialised | Land under roads | Total land       | Buildings - specialised | Work in progress | Total property   |
|---------------------------------------------------|--------------------|------------------------|------------------|------------------|-------------------------|------------------|------------------|
|                                                   | \$'000             | \$'000                 | \$'000           | \$'000           | \$'000                  | \$'000           | \$'000           |
| At fair value 1 July 2024                         | 1,974,870          | 623,176                | 2,652            | 2,600,698        | 542,910                 | 31,948           | 3,175,556        |
| Accumulated depreciation at 1 July 2024           | -                  | -                      | -                | -                | (240,874)               | -                | (240,874)        |
|                                                   | <b>1,974,870</b>   | <b>623,176</b>         | <b>2,652</b>     | <b>2,600,698</b> | <b>302,036</b>          | <b>31,948</b>    | <b>2,934,682</b> |
| <b>Movements in fair value</b>                    |                    |                        |                  |                  |                         |                  |                  |
| Acquisition of assets at fair value               | -                  | -                      | -                | -                | -                       | 58,585           | 58,585           |
| Revaluation increment                             | 5,186              | -                      | -                | 5,186            | 82,622                  | -                | 87,808           |
| Fair value of assets disposed                     | -                  | -                      | -                | -                | (3,361)                 | -                | (3,361)          |
| Transfers to properties for resale                | (36,687)           | -                      | -                | (36,687)         | -                       | -                | (36,687)         |
| Transfers to operating                            | -                  | -                      | -                | -                | -                       | (117)            | (117)            |
| Asset contributions                               | -                  | -                      | -                | -                | 3,090                   | -                | 3,090            |
| Impairment losses recognised in operating results | -                  | -                      | -                | -                | (308)                   | -                | (308)            |
| Transfer to/(from) WIP                            | -                  | -                      | -                | -                | 67,368                  | (67,368)         | -                |
|                                                   | <b>(31,501)</b>    | <b>-</b>               | <b>-</b>         | <b>(31,501)</b>  | <b>149,411</b>          | <b>(8,900)</b>   | <b>109,010</b>   |
| <b>Movements in accumulated depreciation</b>      |                    |                        |                  |                  |                         |                  |                  |
| Depreciation and amortisation                     | -                  | -                      | -                | -                | (8,433)                 | -                | (8,433)          |
| Revaluation increments                            | -                  | -                      | -                | -                | (39,440)                | -                | (39,440)         |
| Impairment losses recognised in operating results | -                  | -                      | -                | -                | 2,270                   | -                | 2,270            |
| Accumulated depreciation of disposals             | -                  | -                      | -                | -                | 2,054                   | -                | 2,054            |
|                                                   | <b>-</b>           | <b>-</b>               | <b>-</b>         | <b>-</b>         | <b>(43,549)</b>         | <b>-</b>         | <b>(43,549)</b>  |
| At fair value 30 June 2025                        | 1,943,369          | 623,176                | 2,652            | 2,569,197        | 692,321                 | 23,048           | 3,284,566        |
| Accumulated depreciation at 30 June 2025          | -                  | -                      | -                | -                | (284,423)               | -                | (284,423)        |
| <b>Carrying amount</b>                            | <b>1,943,369</b>   | <b>623,176</b>         | <b>2,652</b>     | <b>2,569,197</b> | <b>407,898</b>          | <b>23,048</b>    | <b>3,000,143</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

| (b) Plant and equipment (at cost)            | Plant, machinery and equipment | Fixtures, fittings and furniture | Computer equipment | Library books  | Work in progress | Total plant and equipment |
|----------------------------------------------|--------------------------------|----------------------------------|--------------------|----------------|------------------|---------------------------|
|                                              | \$'000                         | \$'000                           | \$'000             | \$'000         | \$'000           | \$'000                    |
| At cost 1 July 2024                          | 35,577                         | 11,473                           | 6,881              | 9,782          | 1,029            | 64,742                    |
| Accumulated depreciation at 1 July 2024      | (21,686)                       | (9,836)                          | (5,908)            | (6,709)        | -                | (44,139)                  |
|                                              | <b>13,891</b>                  | <b>1,637</b>                     | <b>973</b>         | <b>3,073</b>   | <b>1,029</b>     | <b>20,603</b>             |
| <b>Movements in fair value</b>               |                                |                                  |                    |                |                  |                           |
| Acquisition of assets at cost                | -                              | -                                | -                  | -              | 5,434            | 5,434                     |
| Assets disposed at cost                      | (1,524)                        | (4)                              | (56)               | (6,590)        | -                | (8,174)                   |
| Transfers to operating                       | -                              | -                                | -                  | -              | (206)            | (206)                     |
| Transfer to/(from) WIP                       | 1,597                          | 521                              | 658                | 1,501          | (4,277)          | -                         |
|                                              | <b>73</b>                      | <b>517</b>                       | <b>602</b>         | <b>(5,089)</b> | <b>951</b>       | <b>(2,946)</b>            |
| <b>Movements in accumulated depreciation</b> |                                |                                  |                    |                |                  |                           |
| Depreciation and amortisation                | (3,295)                        | (608)                            | (667)              | (884)          | -                | (5,454)                   |
| Accumulated depreciation of disposals        | 1,314                          | 4                                | 53                 | 6,302          | -                | 7,673                     |
|                                              | <b>(1,981)</b>                 | <b>(604)</b>                     | <b>(614)</b>       | <b>5,418</b>   | <b>-</b>         | <b>2,219</b>              |
| At cost 30 June 2025                         | 35,650                         | 11,990                           | 7,483              | 4,693          | 1,980            | 61,796                    |
| Accumulated depreciation at 30 June 2025     | (23,667)                       | (10,440)                         | (6,522)            | (1,291)        | -                | (41,920)                  |
| <b>Carrying amount</b>                       | <b>11,983</b>                  | <b>1,550</b>                     | <b>961</b>         | <b>3,402</b>   | <b>1,980</b>     | <b>19,876</b>             |

| Art Works (At Fair Value)      | Art works    | Total art works |
|--------------------------------|--------------|-----------------|
|                                | \$'000       | \$'000          |
| At fair value 1 July 2024      | 9,612        | 9,612           |
|                                | <b>9,612</b> | <b>9,612</b>    |
| <b>Movements in fair value</b> |              |                 |
| Contributions                  | 120          | 120             |
| Transfer to/(from) WIP         | 67           | 67              |
|                                | <b>187</b>   | <b>187</b>      |
| At fair value 30 June 2025     | 9,799        | 9,799           |
| <b>Carrying amount</b>         | <b>9,799</b> | <b>9,799</b>    |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

| (c) Infrastructure                                | Roads           | Bridges        | Footpaths and cycleways | Drainage        | Recreational, leisure and community | Traffic management |
|---------------------------------------------------|-----------------|----------------|-------------------------|-----------------|-------------------------------------|--------------------|
|                                                   | \$'000          | \$'000         | \$'000                  | \$'000          | \$'000                              | \$'000             |
| At fair value 1 July 2024                         | 642,867         | 8,156          | 227,679                 | 504,183         | 77,530                              | 13,700             |
| Accumulated depreciation at 1 July 2024           | (275,696)       | (3,213)        | (151,319)               | (244,821)       | (20,350)                            | (6,184)            |
|                                                   | <b>367,171</b>  | <b>4,943</b>   | <b>76,360</b>           | <b>259,362</b>  | <b>57,180</b>                       | <b>7,516</b>       |
| <b>Movements in fair value</b>                    |                 |                |                         |                 |                                     |                    |
| Acquisition of assets                             | -               | -              | -                       | -               | -                                   | -                  |
| Revaluation increments/(decrements)               | 165,188         | (1,347)        | 61,274                  | 145,766         | -                                   | -                  |
| Impairment losses recognised in operating results | -               | (171)          | -                       | -               | -                                   | -                  |
| Fair value of assets disposed                     | -               | -              | -                       | -               | (54)                                | -                  |
| Transfers to operating                            | -               | -              | -                       | -               | -                                   | -                  |
| Reclassification/adjustments                      |                 |                |                         |                 |                                     |                    |
| Transfer to/(from) WIP                            | 9,515           | 51             | 5,489                   | 7,870           | 7,311                               | 321                |
|                                                   | <b>174,703</b>  | <b>(1,467)</b> | <b>66,763</b>           | <b>153,636</b>  | <b>7,257</b>                        | <b>321</b>         |
| <b>Movements in accumulated depreciation</b>      |                 |                |                         |                 |                                     |                    |
| Depreciation and amortisation                     | (5,972)         | (95)           | (3,276)                 | (5,002)         | (4,969)                             | (610)              |
| Accumulated depreciation of disposals             | -               | -              | -                       | -               | 54                                  | -                  |
| Impairment losses recognised in operating results | -               | 171            | -                       | -               | -                                   | -                  |
| Revaluation increments/(decrements)               | (67,888)        | 517            | (41,604)                | (72,224)        | -                                   | -                  |
|                                                   | <b>(73,860)</b> | <b>593</b>     | <b>(44,880)</b>         | <b>(77,226)</b> | <b>(4,915)</b>                      | <b>(610)</b>       |
| At fair value 30 June 2025                        | 817,570         | 6,689          | 294,442                 | 657,819         | 84,787                              | 14,021             |
| Accumulated depreciation at 30 June 2025          | (349,556)       | (2,620)        | (196,199)               | (322,047)       | (25,265)                            | (6,794)            |
| <b>Carrying amount</b>                            | <b>468,014</b>  | <b>4,069</b>   | <b>98,243</b>           | <b>335,772</b>  | <b>59,522</b>                       | <b>7,227</b>       |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

| (c) Infrastructure (cont.)                        | Parks, open spaces and streetscapes | Bicycle paths | Off-street car parks | Other infrastructure | Work in progress | Total infrastructure |
|---------------------------------------------------|-------------------------------------|---------------|----------------------|----------------------|------------------|----------------------|
|                                                   | \$'000                              | \$'000        | \$'000               | \$'000               | \$'000           | \$'000               |
| At fair value 1 July 2024                         | 58,356                              | 12,501        | 17,024               | 9,239                | 14,554           | 1,585,789            |
| Accumulated depreciation at 1 July 2024           | (34,131)                            | (4,947)       | (9,806)              | (8,348)              | -                | (758,815)            |
|                                                   | <b>24,225</b>                       | <b>7,554</b>  | <b>7,218</b>         | <b>891</b>           | <b>14,554</b>    | <b>826,974</b>       |
| <b>Movements in fair value</b>                    |                                     |               |                      |                      |                  |                      |
| Acquisition of assets                             | -                                   | -             | -                    | -                    | 30,904           | 30,904               |
| Revaluation increments/ (decrements)              | -                                   | -             | -                    | -                    | -                | 370,881              |
| Impairment losses recognised in operating results | -                                   | -             | -                    | -                    | -                | (171)                |
| Fair value of assets disposed                     | -                                   | -             | -                    | -                    | -                | (54)                 |
| Transfers to operating                            | -                                   | -             | -                    | -                    | (1,648)          | (1,648)              |
| Transfer to/(from) WIP                            | 3,436                               | -             | -                    | 103                  | (34,096)         | -                    |
|                                                   | <b>3,436</b>                        | <b>-</b>      | <b>-</b>             | <b>103</b>           | <b>(4,840)</b>   | <b>399,912</b>       |
| <b>Movements in accumulated depreciation</b>      |                                     |               |                      |                      |                  |                      |
| Depreciation and amortisation                     | (2,006)                             | (393)         | (498)                | (180)                | -                | (23,001)             |
| Accumulated depreciation of disposals             | -                                   | -             | -                    | -                    | -                | 54                   |
| Impairment losses recognised in operating results | -                                   | -             | -                    | -                    | -                | 171                  |
| Revaluation increments/ (decrements)              | -                                   | -             | -                    | -                    | -                | (181,199)            |
|                                                   | <b>(2,006)</b>                      | <b>(393)</b>  | <b>(498)</b>         | <b>(180)</b>         | <b>-</b>         | <b>(203,975)</b>     |
| At fair value 30 June 2025                        | 61,792                              | 12,501        | 17,024               | 9,342                | 9,714            | 1,985,701            |
| Accumulated depreciation at 30 June 2025          | (36,137)                            | (5,340)       | (10,304)             | (8,528)              | -                | (962,790)            |
| <b>Carrying amount</b>                            | <b>25,655</b>                       | <b>7,161</b>  | <b>6,720</b>         | <b>814</b>           | <b>9,714</b>     | <b>1,022,911</b>     |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

##### (d) Acquisition

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

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

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

| Asset recognition threshold and description periods | Depreciation Period | Threshold Limit \$ |
|-----------------------------------------------------|---------------------|--------------------|
| Land and Buildings                                  |                     |                    |
| -Land                                               | Indefinite          | 1                  |
| -Land under roads                                   | Indefinite          | 1                  |
| -Buildings                                          | 25 - 250 Years      | 1                  |
| Plant machinery and equipment                       | 2 - 20 Years        | 1,000              |
| Furniture, fittings and office equipment            | 2 - 10 Years        | 1,000              |
| Art work                                            | Indefinite          | 1                  |
| Plant and equipment                                 |                     |                    |
| -Computer equipment                                 | 3 - 7 Years         | 1                  |
| -Library books                                      | 2 - 7 Years         | 1                  |
| Infrastructure                                      |                     |                    |
| -Roads                                              | 25 - 150 Years      | 1,000              |
| -Footpaths and cycleways                            | 10-80 Years         | 1,000              |
| -Bridges                                            | 50 - 100 Years      | 1,000              |
| -Drainage                                           | 100 Years           | 1,000              |
| -Recreational, leisure and community                | 10 - 100 Years      | 1,000              |
| -Parks, open spaces and streetscapes                | 10 - 100 Years      | 1,000              |
| -Bicycle paths                                      | 30 Years            | 1,000              |
| -Off-street car parks                               | 25 - 40 Years       | 1,000              |
| -Traffic management                                 | 20 - 25 Years       | 1,000              |
| -Other infrastructure                               | 10 - 50 Years       | 1,000              |
| Intangible assets                                   | 3 - 15 Years        | 1,000              |
| Right-of-use assets                                 | 2 - 10 Years        | 10,000             |

##### (e) Land under roads

Council recognises land under roads post 1 July 2008 at fair value.

##### (f) Repairs and maintenance

Routine maintenance, repair costs and minor renewal costs are expensed as incurred. 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 assets are expensed.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

##### (g) Depreciation of property, infrastructure, plant and equipment, infrastructure

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives and 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 to prior year except for some buildings for which the useful life threshold was revised from 50 to 100 years following the valuation process as it was assessed that these buildings remained operational for a longer period than what was initially estimated.

During the financial year, Council reviewed the useful life, and applicable depreciation rates, of all asset classes, in accordance with Australian Accounting Standard AASB 116 "Property, Plant & Equipment".

##### (h) Revaluation

Subsequent to the initial recognition of property and infrastructure assets (except for recreational, leisure and community, parks, open spaces and streetscapes, bicycle paths, traffic management, off-street car parks and other infrastructure), are measured at fair value, being the amount for which the assets could be exchanged subsequent to initial recognition. At reporting date each year, Council reviews the carrying value of the individual classes of assets to ensure that each asset materially approximates their fair value. Where the carrying value materially differs from the fair value, the class of assets is revalued.

Fair value valuations are determined in accordance with a valuation hierarchy, changes to which can only occur if an external change in the restrictions or limitations on the 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 valuation of land, buildings and infrastructure (roads, bridges, footpaths, cycleways and drainage) assets on a cycle of two years, except for art work which is four years. The valuations are performed either by appropriately experienced Council officers or independent experts engaged by Council.

| Asset class             | Revaluation frequency |
|-------------------------|-----------------------|
| Land                    | 2 years               |
| Buildings               | 2 years               |
| Art work                | 4 years               |
| Roads                   | 2 years               |
| Bridges                 | 2 years               |
| Footpaths and cycleways | 2 years               |
| Drainage                | 2 years               |

Where assets are revalued, the revaluation increments arising from the valuations are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had previously been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments have been included in the asset revaluation reserve for that class of asset in which case the decrement is debited to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2025      | 2024      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$'000    | \$'000    |
| <p><b>Specialised land and land under roads</b> is valued using a market-based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5 per cent and 95 per cent. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$36 and \$4,449 per square metre.</p>                                                                                                                                                                              | 1,946,021 | 1,977,522 |
| <p><b>Specialised buildings</b> are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement cost is calculated on a square metre basis and ranges from \$250 to \$5,800 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 30 years to 250 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.</p> | 407,898   | 302,036   |
| <p><b>Infrastructure assets (roads, bridges, footpaths, cycleways and drainage)</b> are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 10 years to 150 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.</p>                             | 1,013,197 | 812,420   |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

##### (i) Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer William Robbins (CPV, API Membership No : 101237) of Herron Todd White.

For land and buildings, fair value is market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

Any significant movements in the unobservable inputs for land 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, the next full revaluation of these assets will be conducted in 2025/26.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

|                       | Level 1  | Level 2        | Level 3          | Date of valuation | Type of valuation |
|-----------------------|----------|----------------|------------------|-------------------|-------------------|
| Council               | \$'000   | \$'000         | \$'000           |                   |                   |
| Non-specialised land  | -        | 623,176        | -                | 1-Jun-25          | Full              |
| Specialised land      | -        | -              | 1,946,021        | 1-Jun-25          | Full              |
| Specialised buildings | -        | -              | 407,898          | 1-Jun-25          | Full              |
| <b>Total</b>          | <b>-</b> | <b>623,176</b> | <b>2,353,919</b> |                   |                   |

##### Reconciliation of specialised land

|                               | 2025             | 2024             |
|-------------------------------|------------------|------------------|
| Council                       | \$'000           | \$'000           |
| Land under roads              | 2,652            | 2,652            |
| Parks, reserves and other     | 1,943,369        | 1,974,870        |
| <b>Total specialised land</b> | <b>1,946,021</b> | <b>1,977,522</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.2 Property, infrastructure, plant and equipment (cont.)

##### (j) Valuation of infrastructure

Valuation of infrastructure assets (roads, bridges, footpaths, cycleways and drainage) is in accordance with a valuation undertaken by the Strategic Asset Management Acting Coordinator, Sanjog Baral - Bachelor of Engineering ( Civil ).

The date and type of the current valuation is detailed in the following table. An index-based revaluation was conducted in the current year, with reference to contracts awarded in 2024 and the Road and Bridge Construction Price Index for Victoria. The next full revaluation of these assets will be conducted in 2026/27.

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2025 are as follows:

|                         | Level 1 | Level 2 | Level 3        | Date of valuation | Type of valuation |
|-------------------------|---------|---------|----------------|-------------------|-------------------|
| Council                 | \$'000  | \$'000  | \$'000         |                   |                   |
| Roads                   | -       | -       | 468,014        | 30-Jun-25         | Index             |
| Bridges                 | -       | -       | 4,069          | 30-Jun-25         | Index             |
| Footpaths and cycleways | -       | -       | 98,243         | 30-Jun-25         | Index             |
| Drainage                | -       | -       | 335,772        | 30-Jun-25         | Index             |
| <b>Total</b>            | -       | -       | <b>906,098</b> |                   |                   |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.3 Investments in Joint Arrangement Accounted For Using The Equity Method

##### Regional Landfill Clayton South Unincorporated Joint Arrangement

Under an agreement dated 23 September 1986, the former City of Oakleigh (now vested in the Monash City Council) was contracted to purchase a 16.8 per cent interest in the landfill site situated at 654 – 718 Clayton Road, Clayton South from the former City of Camberwell at a cost of \$0.84 million.

While the site was closed in December 2015, City of Camberwell continues to manage the site to ensure compliance with relevant environmental standards. Under Clause 2.2 of the purchase agreement Council receives 16.8 per cent of any net operating surplus and pays 16.8 per cent of any net operating deficit of the operations of the Clayton South Landfill Joint Arrangement. Council's share of net operating profit for the year ended 30 June 2025 was \$1.16 million (2024 loss of \$0.03 million), which has been recognised as an income in the Comprehensive Income Statement.

The value of the joint investment in the Clayton South Landfill has been revalued at year end to reflect Council's share of net assets recorded in the unaudited accounts of the Joint operation at 30 June 2025 and is included in the Balance Sheet as follows:

| REGIONAL LANDFILL CLAYTON SOUTH JOINT OPERATION           |                 |                 |
|-----------------------------------------------------------|-----------------|-----------------|
| Balance Sheet                                             |                 |                 |
| As at 30 June 2025                                        |                 |                 |
|                                                           | 2025            | 2024            |
|                                                           | \$'000          | \$'000          |
| Current Assets                                            | 1,702           | 1,453           |
| Current Liabilities                                       | (1,255)         | (1,219)         |
| Net Current Assets                                        | 447             | 234             |
| Non-Current Liabilities                                   | (13,166)        | (19,833)        |
| <b>Net Liability</b>                                      | <b>(12,719)</b> | <b>(19,599)</b> |
| Contribution-Re Land                                      | 1,659           | 1,659           |
| Retained earnings                                         | (14,378)        | (21,258)        |
| <b>Deficit</b>                                            | <b>(12,719)</b> | <b>(19,599)</b> |
| <b>Share of Monash City Council (16.8%)</b>               |                 |                 |
| <b>Movements</b>                                          |                 |                 |
| Share in Joint Operation Equity as at 1 July              | (3,292)         | (3,262)         |
| Share of net (loss)/ profit of joint operation            | 1,155           | (30)            |
| <b>Share in Joint Operation Equity as at 30 June 2025</b> | <b>(2,137)</b>  | <b>(3,292)</b>  |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 6 ASSETS WE MANAGE (cont.)

#### 6.3 Investments in Joint Arrangement Accounted For Using The Equity Method (cont.)

| REGIONAL LANDFILL CLAYTON SOUTH JOINT OPERATION                                               |                |                |
|-----------------------------------------------------------------------------------------------|----------------|----------------|
| Balance Sheet                                                                                 |                |                |
| As at 30 June 2025                                                                            |                |                |
|                                                                                               | 2025           | 2024           |
|                                                                                               | \$'000         | \$'000         |
| <b>Represented in Council's Balance Sheet - Equity</b>                                        |                |                |
| Non-current assets - investment in joint arrangement accounted for using the equity method    | 260            | 224            |
| Non-current liability - investment in joint arrangement accounted for using the equity method | (2,397)        | (3,517)        |
| <b>Net liability</b>                                                                          | <b>(2,137)</b> | <b>(3,293)</b> |

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

At the reporting date the Joint Venture recognised a provision for rehabilitation works which is measured at the present value of the Joint Venturers' best estimate of the costs associated with remediation of the site. Remediation is expected to be completed by 2050. The landfill in its current state, is not yet "settled".

The calculation of the provision is based on a review of the annual and planned equipment replacement aftercare costs of the site. These costs have been inflated at 2.85 per cent per year. The long-term liability is discounted to its present value using the Group 100 discount rate forecasts, which are derived from Australian corporate bond yields.

The provision is assessed at the end of each reporting period in order to ensure it accurately reflects the cost of closing and restoring the site.

A review has been undertaken during the 2020/21 financial year and as at August 2022 by James Mackenzie of Mackenzie Environmental Pty Ltd on estimates of future costs to operate the closed landfill site in accordance with the Environment Protection Act 2017 (the Act). The increase in provision relates to the expected post closure maintenance period costs. The provision is based on the best information available to management at year-end. This indicates aftercare costs of approximately \$1.1 million annually.

The major works remaining before the landfill settles: Gas infrastructure

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 7 PEOPLE AND RELATIONSHIPS

#### 7.1 Council and key management remuneration

##### (a) Related parties

*Parent entity*

Monash City Council

Subsidiaries and associates

Interests in Regional Landfill Clayton South Joint Operation is detailed in note 6.3.

##### (b) Key Management Personnel

Key Management Personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Monash City Council. The councillors, Chief Executive Officer and Executive Directors are deemed KMP.

Details of KMP at any time during the year are:

|                                                             | 2025      | 2024      |
|-------------------------------------------------------------|-----------|-----------|
|                                                             | No        | No        |
| <b>Key Management Personnel - Councillors</b>               |           |           |
| <b>From 1 July 2024 to 30 June 2025</b>                     |           |           |
| Councillor Paul Klisaris (Mayor 12 November - 30 June 2025) | 1         | 1         |
| Councillor Stuart James*                                    | 1         | 1         |
| Councillor Shane McCluskey*                                 | 1         | 1         |
| Councillor Josh Fergeus*                                    | 1         | 1         |
| Councillor Brian Little (Deputy Mayor)*                     | 1         | 1         |
| Councillor Geoff Lake*                                      | 1         | 1         |
| Councillor Theo Zographos (1 July to 26 Oct 2024)           | 1         | 1         |
| Councillor Rebecca Paterson*                                | 1         | 1         |
| Councillor Anjalee De Silva*                                | 1         | 1         |
| Councillor Elisha Lee (12 November to 30 June 2025)         | 1         | -         |
| Councillor Cameron Little (12 November to 30 June 2025)     | 1         | -         |
| Councillor Nicky Luo ( Mayor 1 July - 26 October 2024 )     | 1         | 1         |
| Councillor Tina Samardzija (1 July - 26 October 2024)       | 1         | 1         |
| <b>Total number of councillors</b>                          | <b>13</b> | <b>11</b> |

\* These councillors held this position until 26 October 2024 and re-elected on 12 November 2024.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 7 PEOPLE AND RELATIONSHIPS (cont.)

#### (b) Key Management Personnel (Cont.)

|                                                                                                          | 2025      | 2024      |
|----------------------------------------------------------------------------------------------------------|-----------|-----------|
|                                                                                                          | No        | No        |
| <b>Key Management Personnel - Officers</b>                                                               |           |           |
| Dr Andi Diamond (Chief Executive Officer)                                                                | 1         | 1         |
| Simone Wickes (Director Corporate Services)                                                              | 1         | 1         |
| Russell Hopkins (Director Community Services) (left 4 July 2025)                                         | 1         | 1         |
| Tanya Scicluna (Director Community Services) (Started 26 May 2025)                                       | 1         | -         |
| Peter Panagakos (Director City Development)                                                              | 1         | 1         |
| Jarrold Doake (Director City Services)                                                                   | 1         | 1         |
| Joanne Robertson (Executive Manager Communications, Customer Experience, Facilities) (left 2 July 2025)  | 1         | 1         |
| Imogen Kelly (Executive Manager Communications, Customer Experience, Facilities) (Started 19th May 2025) | 1         | -         |
| Tracy Shoshan (Executive Manager People and Safety) (left 14 February 2025)                              | 1         | 1         |
| Victoria Blackman (Executive Manager People and Safety) (Started 22 April 2025)                          | 1         | -         |
| <b>Total of Chief Executive Officer and other Key Management Personnel</b>                               | <b>10</b> | <b>7</b>  |
| <b>Total number of Key Management Personnel</b>                                                          | <b>23</b> | <b>18</b> |

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

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

**Short-term employee benefits** include amounts such as wages, salaries, fringe benefits tax, 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.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 7 PEOPLE AND RELATIONSHIPS (cont.)

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

|                                                                | 2025         | 2024         |
|----------------------------------------------------------------|--------------|--------------|
|                                                                | \$'000       | \$'000       |
| Total remuneration of key management personnel was as follows: |              |              |
| Short-term employee benefits                                   | 2,628        | 2,692        |
| Post-employment benefits                                       | 265          | 257          |
| Long-term employee benefits                                    | 10           | (2)          |
| <b>Total</b>                                                   | <b>2,903</b> | <b>2,947</b> |

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

|                       | 2025      | 2024      |
|-----------------------|-----------|-----------|
|                       | No.       | No.       |
| \$9,000 - \$9,999     | 2         | -         |
| \$20,000 - \$29,999   | 2         | -         |
| \$30,000 - \$39,999   | 6         | 8         |
| \$50,000 - \$59,999   | -         | 1         |
| \$60,000 - \$69,999   | 2         | 1         |
| \$100,000 - \$109,999 | 1         | 1         |
|                       | <b>13</b> | <b>11</b> |

Chief Executive Officer and Executive Officers whose total remuneration from Council and any related entities, fall within the following bands:

|                       |           |          |
|-----------------------|-----------|----------|
| \$20,000 - \$29,999   | 2         | -        |
| \$40,000 - \$49,999   | 1         | -        |
| \$160,000 - \$169,999 | 1         | -        |
| \$170,000 - \$179,999 | -         | 1        |
| \$210,000 - \$219,999 | -         | 1        |
| \$230,000 - \$239,999 | 1         | 1        |
| \$250,000 - \$259,999 | -         | 1        |
| \$310,000 - \$319,999 | 1         | 1        |
| \$320,000 - \$329,999 | 1         | -        |
| \$330,000 - \$339,999 | 2         | 1        |
| \$340,000 - \$349,999 | -         | 1        |
| \$520,000 - \$529,999 | -         | 1        |
| \$530,000 - \$539,999 | 1         | -        |
|                       | <b>10</b> | <b>8</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 7 PEOPLE AND RELATIONSHIPS (cont.)

#### (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.

|  | 2025   | 2024   |
|--|--------|--------|
|  | \$'000 | \$'000 |

Total remuneration of other senior staff was as follows:

|                                   |              |              |
|-----------------------------------|--------------|--------------|
| Short-term employee benefits      | 3,849        | 3,687        |
| Other long-term employee benefits | 87           | 77           |
| Post-employment benefits          | 416          | 422          |
| <b>Total</b>                      | <b>4,352</b> | <b>4,186</b> |

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

|                                                                                               | 2025          | 2024          |
|-----------------------------------------------------------------------------------------------|---------------|---------------|
| Income range:                                                                                 | No.           | No.           |
| \$170,000 - \$179,999                                                                         | 1             | 1             |
| \$180,000 - \$189,999                                                                         | 1             | -             |
| \$190,000 - \$199,999                                                                         | 2             | 4             |
| \$200,000 - \$209,999                                                                         | 4             | 4             |
| \$210,000 - \$219,999                                                                         | 2             | 6             |
| \$220,000 - \$229,999                                                                         | 3             | 3             |
| \$230,000 - \$239,999                                                                         | 3             | 3             |
| \$240,000 - \$249,999                                                                         | 4             | 1             |
|                                                                                               | <b>20</b>     | <b>22</b>     |
|                                                                                               | <b>\$'000</b> | <b>\$'000</b> |
| Total remuneration for the reporting year for other senior staff included above, amounted to: | 4,352         | 4,186         |

#### 7.2 Related party disclosure

##### (a) Transactions with related parties

During the period Council entered into no reportable transactions with related parties.

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

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties: NIL

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

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party as follows: NIL

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

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party are as follows: NIL

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### 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 nonoccurrence of one or more uncertain future events not wholly within the control of the Council.

As at 30 June 2025, there are no potential contingent assets (2024:nil).

##### (b) Contingent liabilities

Contingent liabilities are:

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

#### Superannuation

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

#### Landfill

In addition to providing for ongoing rehabilitation and remediation Council's own former landfill site which sites outside the City of Monash boundary

that may incur liabilities. The former tip site located at Spring Valley Reserve in the City of Greater Dandenong. This site was managed by the former City of Springvale under the overall management of a Regional Group. At balance date, Council is unable to accurately assess whether it is liable, validity of the claims or the financial implications of such works and as such, at this time, in each case is unable to accurately measure and recognise as a provision.

#### Legal Matters

The Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors. As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

#### Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

#### MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the Scheme (to 30 June 2027). At the end of the liability period, an adjustment payment may be required (or received). The determination of any adjustment payment is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by WorkSafe Victoria.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 8 MANAGING UNCERTAINTIES (cont.)

#### (c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

| Community organisation | 2025<br>Outstanding<br>loan liability | Waverley<br>Hockey<br>Club<br>liability | Council<br>guarantee<br>limit | Year loan<br>commenced | Year<br>loan<br>end |
|------------------------|---------------------------------------|-----------------------------------------|-------------------------------|------------------------|---------------------|
| Waverley Hockey Club   | \$233,514                             | \$50,000                                | \$200,000                     | 2023/24                | 2038/39             |
|                        | \$233,514                             | \$50,000                                | \$200,000                     |                        |                     |

#### 8.2 Change in Accounting Standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025, there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

AASB 13 *Fair Value Measurement* has been amended. This applies to the 2024/25 financial year as a result of AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

These amendments:

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

assets made an error in applying the existing requirements of AASB 13 .

In December 2022, the AASB added authoritative AASB 13 *Fair Value Measurement* amendment implementation guidance in relation to:

- » highest and best use (HBU) - to specify circumstances where an entity needs to consider whether the highest and best use of its non-financial assets differs from its current use or if it is highly probable that the asset will be used for an alternative purpose to its current use. For example, assets currently held for sale or designated as "surplus to requirements".
- » developing unobservable inputs - to clarify circumstances where an entity can use its own assumptions to develop unobservable inputs. If both the market selling price of a comparable asset and some market participant data required to measure the fair value of the asset are not observable, then an entity shall use its own assumptions as a starting point to develop unobservable inputs.
- » application of the cost approach - guidance on how entities should apply the 'cost approach' to measure the fair value of their non-financial assets.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 8 MANAGING UNCERTAINTIES (cont.)

Essentially, all costs that would be incurred by a market participant buyer to acquire or construct an asset should be included in the replacement cost.

Amendments to AASB 13 has detailed what costs are to be included in the Replacement Cost of an Asset. This requires the inclusion, where applicable, of site preparation costs, disruption costs (such as traffic management costs) and costs to restore another entity's assets in underlying valuations.

AASB 2022-6 *Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants* which makes changes to AASB 101 *Presentation of Financial Statements* that apply for the 2024-25 reporting period.

AASB 2022-6 amends AASB 101 *Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement.

The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

#### 8.3 Financial instruments

##### (a) Objectives and Policies

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

##### (b) Market Risk

Market risk is the risk that the fair value or future cash flows of the Council's 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. The Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes the Council's 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*. We manage interest rate risk by adopting an investment policy that ensures:

- » diversification of investment product
- » monitoring of return on investment
- » benchmarking of returns and comparison with budget.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 8 MANAGING UNCERTAINTIES (cont.)

#### 8.3 Financial instruments (Cont.)

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

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

##### (c) Credit risk

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

- » Council has a policy for establishing credit limits for the entities dealt with;
- » Council may require collateral where appropriate; and
- » Council only invests surplus funds with financial institutions which have a recognised credit rating specified in its investment policy.

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

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

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

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

##### (d) Liquidity risk

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

To help reduce these risks, Council:

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

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade.

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 (base rates are sourced from Reserve Bank of Australia):

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 8 MANAGING UNCERTAINTIES (cont.)

#### 8.4 Fair value measurement

- » A parallel shift of +1.25 per cent and -1.25 per cent in market interest rates (AUD) from year-end rates of 0.125 per cent.

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.

#### **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.

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

The AASB 13 amendments apply prospectively, comparative figures have not been restated.

Council has had material changes in asset values as a result of applying the amendments.

The AASB 13 amendments impact on Council's financial statements was assessed and includes site preparation, disruption and restoration costs as applicable. This as follows:

| Category         | \$ '000 | %  | Management Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------|---------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Buildings        | 1,093   | 3  | The application of AASB 13 in Council's revaluation process resulted in a \$1.1 million increment to the building valuations, representing a material impact of 3 per cent as acknowledged by management.                                                                                                                                                                                                                                                                                              |
| Land Under Roads | -       | -  | Monash has considered the application of fair value measurement to land under roads. Due to the restricted nature of this assets class and the absence of an active market, AASB 13 amendment impact is assessed to be immaterial.                                                                                                                                                                                                                                                                     |
| Land             | -       | -  | Monash has reviewed the impact of AASB 13 amendments on land and concluded this to be immaterial.                                                                                                                                                                                                                                                                                                                                                                                                      |
| Infrastructure   | 34,205  | 18 | The impact of AASB 13 amendments were considered as part of Council's revaluation process. The net impact of AASB 13 amendment for infrastructure was assessed to be material amounting to \$34.2 million, representing an increment to fair value of circa 18 per cent. Council acknowledges that the impact of AASB 13 amendments on infrastructure assets is more pronounced due to the costs needed to be incurred in relation to site preparations, disruption, demolition and restoration costs. |

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:

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 8 MANAGING UNCERTAINTIES (cont.)

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.

#### ***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 to sell 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 operating 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.

Assessment of the impairment of assets has been undertaken as part of Monash internal work plan and the total amount of impairment write-downs in 2024/25 (\$0.48 million) and 2023/24 (nil).

#### **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 Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS

#### 9.1 Reserves

|                                         | Balance at beginning of reporting period | Share of increase / (decrease) on revaluation | Amounts transferred to accumulated surplus | Transfers/ Write-off | Balance at end of reporting period |
|-----------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------|----------------------|------------------------------------|
| (a) Asset revaluation reserves          | \$'000                                   | \$'000                                        |                                            | \$'000               | \$'000                             |
| <b>2025</b>                             |                                          |                                               |                                            |                      |                                    |
| <b>Property</b>                         |                                          |                                               |                                            |                      |                                    |
| Land                                    | 2,273,774                                | 5,186                                         | (23,189)                                   | -                    | 2,255,771                          |
| Buildings                               | 112,646                                  | 43,182                                        | -                                          | 311                  | 156,139                            |
| <b>Infrastructure</b>                   |                                          |                                               |                                            |                      |                                    |
| Roads and footpaths                     | 138,794                                  | 116,970                                       | -                                          | -                    | 255,764                            |
| Drainage                                | 164,606                                  | 73,542                                        | -                                          | -                    | 238,148                            |
| Other infrastructure                    | 9,196                                    | (1,001)                                       | -                                          | 656                  | 8,851                              |
| <b>Other</b>                            |                                          |                                               |                                            |                      |                                    |
| Plant and equipment                     | 11                                       | -                                             | -                                          | -                    | 11                                 |
| Library books                           | 250                                      | -                                             | -                                          | -                    | 250                                |
| Art collection                          | 2,922                                    | -                                             | -                                          | -                    | 2,922                              |
| <b>Total asset revaluation reserves</b> | <b>2,702,199</b>                         | <b>237,879</b>                                | <b>(23,189)</b>                            | <b>967</b>           | <b>2,917,856</b>                   |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS (cont.)

#### 9.1 Reserves

|                                         | Balance at beginning of reporting period | Share of increase / (decrease) on revaluation | Amounts transferred to accumulated surplus | Transfers/ Write-off | Balance at end of reporting period |
|-----------------------------------------|------------------------------------------|-----------------------------------------------|--------------------------------------------|----------------------|------------------------------------|
| (a) Asset revaluation reserves          | \$'000                                   | \$'000                                        |                                            | \$'000               | \$'000                             |
| <b>2024</b>                             |                                          |                                               |                                            |                      |                                    |
| <b>Property</b>                         |                                          |                                               |                                            |                      |                                    |
| Land                                    | 2,266,084                                | 7,690                                         | -                                          | -                    | 2,273,774                          |
| Buildings                               | 89,892                                   | 25,995                                        | (3,241)                                    | -                    | 112,646                            |
| <b>Infrastructure</b>                   |                                          |                                               |                                            |                      |                                    |
| Roads and footpaths                     | 138,794                                  |                                               | -                                          | -                    | 138,794                            |
| Drainage                                | 164,606                                  |                                               | -                                          | -                    | 164,606                            |
| Other infrastructure                    | 9,196                                    |                                               | -                                          | -                    | 9,196                              |
| <b>Other</b>                            |                                          |                                               |                                            |                      |                                    |
| Plant and equipment                     | 11                                       | -                                             | -                                          | -                    | 11                                 |
| Library books                           | 250                                      | -                                             | -                                          | -                    | 250                                |
| Art collection                          | 2,757                                    | 165                                           | -                                          | -                    | 2,922                              |
| <b>Total asset revaluation reserves</b> | <b>2,671,590</b>                         | <b>33,850</b>                                 | <b>(3,241)</b>                             | <b>-</b>             | <b>2,702,199</b>                   |

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

| (b) Statutory reserve           |               |              |                 |               |
|---------------------------------|---------------|--------------|-----------------|---------------|
| <b>2025</b>                     |               |              |                 |               |
| Drainage reserve                | 4,048         | 791          | (116)           | 4,723         |
| Parking reserve                 | 4,333         | 909          | (2,301)         | 2,941         |
| Public open space reserve       | 7,150         | 6,022        | (10,297)        | 2,875         |
| <b>Total statutory reserves</b> | <b>15,531</b> | <b>7,722</b> | <b>(12,714)</b> | <b>10,539</b> |
| <b>2024</b>                     |               |              |                 |               |
| Drainage reserve                | 6,935         | 1,003        | (3,890)         | 4,048         |
| Parking reserve                 | 4,333         | -            | -               | 4,333         |
| Public open space reserve       | 8,270         | 4,380        | (5,500)         | 7,150         |
| <b>Total statutory reserves</b> | <b>19,538</b> | <b>5,383</b> | <b>(9,390)</b>  | <b>15,531</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS (cont.)

#### **Drainage reserve**

New property developments are required to make a contribution towards Council's strategic drainage system where the development may impact on the drainage system. These funds are maintained by catchment area and when any strategic drainage projects are undertaken funds in that catchment area's account are utilised to fund these works.

#### **Parking reserve**

Currently where a development is considered to increase the parking requirements of a centre, the developer is required to pay a predetermined amount per additional parking space required.

#### **Public Open Space Reserve (POS)**

The Monash Planning Scheme requires that a person who proposes to subdivide land must make a contribution to the Council for public open space (being a percentage of the land intended to be used for residential, industrial or commercial purposes, or a percentage of the site value of such land, or a combination of both). If no amount is specified, a contribution for public open space may still be required under section 18 of the *Subdivision Act 1988*. These funds are then used to either upgrade recreational facilities in existing open space areas or provide additional open space in the municipality.

#### **9.1 Reserves (Cont.)**

|                              | Balance at<br>beginning<br>of reporting<br>period | Transfer<br>from<br>accumulated<br>surplus | Transfer to<br>accumulated<br>surplus | Balance<br>at end of<br>reporting<br>period |
|------------------------------|---------------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------------|
| (c) Discretionary reserves   | \$'000                                            | \$'000                                     | \$'000                                | \$'000                                      |
| <b>2025</b>                  |                                                   |                                            |                                       |                                             |
| Development reserve          | 3,704                                             | -                                          | -                                     | 3,704                                       |
| Superannuation reserve       | 5,500                                             | -                                          | -                                     | 5,500                                       |
| Total discretionary reserves | 9,204                                             | -                                          | -                                     | 9,204                                       |
| <b>2024</b>                  |                                                   |                                            |                                       |                                             |
| Development reserve          | 3,704                                             | -                                          | -                                     | 3,704                                       |
| Superannuation reserve       | 5,500                                             | -                                          | -                                     | 5,500                                       |
| Total discretionary reserves | 9,204                                             | -                                          | -                                     | 9,204                                       |

#### **Development reserve**

This is a discretionary reserve to provide for future capital upgrades.

#### **Superannuation reserve**

This is a discretionary reserve to provide funding towards any future call to top-up the Defined Benefit category of Vision Super.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS (cont.)

#### 9.2 Reconciliation of cash flows from operating activities to surplus

|                                                                              | 2025          | 2024          |
|------------------------------------------------------------------------------|---------------|---------------|
|                                                                              | \$'000        | \$'000        |
| <b>Surplus for the year</b>                                                  | 51,952        | 18,455        |
| <b>Non-cash adjustments:</b>                                                 |               |               |
| Depreciation                                                                 | 36,888        | 35,786        |
| Amortisation - intangible assets                                             | 2,945         | 2,934         |
| Amortisation - right-of-use assets                                           | 1,507         | 1,521         |
| Net (gain)/loss on disposal of property, infrastructure, plant and equipment | (27,836)      | (1,914)       |
| Non-monetary contributions                                                   | (3,210)       | (102)         |
| Capitalised salaries ( Note 4.1 )                                            | (5,012)       | (5,325)       |
| Share of (gain)/ loss from Clayton Joint Venture                             | (1,155)       | 30            |
| <b>Change in operating assets and liabilities</b>                            |               |               |
| (Increase)/decrease in trade and other receivables                           | 7,114         | (5,014)       |
| (Increase)/decrease in prepayments                                           | (1,963)       | (186)         |
| (Increase)/decrease in other assets                                          | (189)         | 3,712         |
| Increase/(decrease) in trust funds and deposits                              | 2,849         | 2,125         |
| Increase/(decrease) in contracts and other liabilities                       | (1,852)       | (1,517)       |
| Increase/(decrease) in trade and other payables                              | (4,019)       | (3,506)       |
| Increase/(Decrease) in Current Provisions                                    | 1,538         | (1,034)       |
| (Decrease)/Increase in Non-Current Provisions                                | 401           | 461           |
| <b>Net cash provided by operating activities</b>                             | <b>59,958</b> | <b>46,426</b> |

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS (cont.)

#### 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 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 2025, this was 11.5 per cent as required under Superannuation Guarantee (SG) legislation (2024: 11 per cent)).

##### **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 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.

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Council is a contributing employer) was 105.4 per cent. The financial assumptions used to calculate the VBI were:

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

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025. The VBI is used as the primary funding indicator. Because the VBI was above 100 per cent, the 30 June 2024 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 Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS (cont.)

#### 9.3 Superannuation (Cont.)

##### **Employer contributions**

###### (a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5 per cent of members' salaries (11 per cent in 2023/24). 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.

##### **Funding calls**

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

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.

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS (cont.)

#### 9.3 Superannuation (Cont.)

##### The 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

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

|                                         | 2024<br>(Interim)<br>\$m | 2023<br>(Triennial)<br>\$m |
|-----------------------------------------|--------------------------|----------------------------|
| » A VBI Surplus                         | 108.4                    | 85.7                       |
| » A total service liability surplus     | 141.4                    | 123.6                      |
| » A discounted accrued benefits surplus | 156.7                    | 141.9                      |

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 2024.

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 2024.

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 2024.

##### The 2025 triennial actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category. Vision Super has advised that the VBI at 30 June 2025 was 110.5 per cent. Monash Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

|                        |        |
|------------------------|--------|
| Net investment returns | 5.7%pa |
| Salary information     | 3.5%pa |
| Price inflation (CPI)  | 2.6%pa |

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

#### 9.3 Superannuation (Cont.)

## Notes to the Financial Statements

For the Year Ended 30 June 2025

### NOTE 9 OTHER MATTERS (cont.)

#### The 2023 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                                             | 2023                    |
|-----------------------|--------------------------------------------------|-------------------------|
|                       | Triennial investigation                          | Triennial investigation |
| Net investment return | 5.6% pa                                          | 5.7% pa                 |
| Salary inflation      | 2.5% pa for two years and<br>2.75% pa thereafter | 3.50% pa                |
| 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 2025 are detailed below:

|                          |                 |                        | 2025  | 2024  |
|--------------------------|-----------------|------------------------|-------|-------|
| Scheme                   | Type of Scheme  | Rate                   | \$000 | \$000 |
| Vision Super             | Defined Benefit | 11.50%<br>(2024:11.0%) | 299   | 268   |
| Vision Super             | Accumulation    | 11.50%<br>(2024:11.0%) | 3,916 | 3,937 |
| Australian Super         | Accumulation    | 11.50%<br>(2024:11.0%) | 1,282 | 1,075 |
| Hesta Super              | Accumulation    | 11.50%<br>(2024:11.0%) | 690   | 658   |
| Hostplus                 | Accumulation    | 11.50%<br>(2024:11.0%) | 703   | 625   |
| Rest Super               | Accumulation    | 11.50%<br>(2024:11.0%) | 560   | 424   |
| Aware Super Future Saver | Accumulation    | 11.50%<br>(2024:11.0%) | 465   | 377   |
| Other funds              | Accumulation    | 11.50%<br>(2024:11.0%) | 1,819 | 1,393 |

In addition to the above contributions, Council has nil liability payments to Vision Super for 2024/25.

## **Notes to the Financial Statements**

**For the Year Ended 30 June 2025**

### **NOTE 10** **Change in Accounting Policy**

There have been no changes to accounting policies in the 2025 and 2024 financial year.



Monash Civic Centre | 293 Springvale Road, Glen Waverley, 3150 | 8.30am to 5pm | Monday to Friday  
Oakleigh Service Centre | 3 Atherton Road, Oakleigh, 3166 | 8.30am to 5pm | Monday to Friday  
9518 3555 | [www.monash.vic.gov.au](http://www.monash.vic.gov.au) | [mail@monash.vic.gov.au](mailto:mail@monash.vic.gov.au) | NRS 1800 555 660

**Monash Interpreter Service**

|     |           |          |           |          |           |       |           |                 |           |
|-----|-----------|----------|-----------|----------|-----------|-------|-----------|-----------------|-----------|
| 普通话 | 4713 5001 | Việt Ngữ | 4713 5003 | हिंदी    | 4713 5005 | 한국어   | 4713 5010 | தமிழ்           | 4713 5021 |
| 廣東話 | 4713 5002 | Ελληνικά | 4713 5004 | Italiano | 4713 5008 | සිංහල | 4713 5020 | Other languages | 4713 5000 |