7 Presentation of officer reports

7.1 Annual Report

Abstract

This report is presented to Council for the endorsement of the Annual Report for the 2020-21 financial year **(refer Attachment 1).** At the conclusion of each financial year, Council prepares an Annual Report summarising financial and non-financial performance for the year. This report provides performance details on both the Annual Budget 2020-21 and the Council Plan 2017-21.

Section 329(7) of the *Local Government Act 2020* sets out that a Council's Annual Report for the 2020-21 financial year needs to be prepared in accordance with the requirements of the old *Local Government Act 1989.* For the 2021-22 financial year, the Annual Report will be prepared in accordance with the new Act.

As required by section 134 of the *Local Government Act 1989,* the Annual Report 2020-21 ('Annual Report") is considered at a meeting of Council, in order to present the report to the community. The required public notice has been undertaken advising the availability of the Annual Report and advertising details of the public meeting to consider the Annual Report.

The Financial and Performance Statements that form sections of the Annual Report have been presented to, and considered by, the Audit and Risk Committee, and endorsed by Council prior to lodgement with the Victorian Auditor-General. Council has since received reports from the Victorian Auditor-General indicating that the Financial and Performance Statements provide fair representations of Council's performance. The Auditor-General reports are included in the Annual Report.

The Annual Report fairly represents Council's operations, financial position and Council's performance in respect of the 2020-21 financial year. The information presented satisfies all legislative requirements.

Officers' recommendation

That Council resolves to note the Annual Report for the 2020-21 financial year, included as **Attachement 1,** in accordance with s 134 of the *Local Government Act 1989.*

Responsible director: Mans Bassi, Acting Director Customer and Transformation

1. Purpose

The purpose of this report is to present the Annual Report for the 2020-21 financial year at a Meeting of Council open to the Boroondara community as required by section 134 of the *Local Government Act 1989.*

2. Policy implications and relevance to community plan and council plan

This report is consistent with the Council Plan 2017-21 and the Boroondara Community Plan 2017-27. In particular, the report aligns with the Council Plan theme of Civic Leadership and Governance and the strategic objective "Ensure that ethical, financial and socially responsible decision making reflect community needs and are based on principles of accountability, transparency, responsiveness and consultation".

3. Background

At the conclusion of each financial year, Council prepares an Annual Report summarising financial and non-financial performance for the year. It is a summary of operational achievements and includes required statutory information for the financial year.

Development of the Annual Report is a legislative requirement set out in the *Local Government Act 2020* ('the new Act'), which replaced the *Local Government Act 1989* ('the old Act').

The new Act identifies the 2020-21 financial year as a transitional year where annual report requirements from the old act apply. Section 329(7) of the *Local Government Act 2020* sets out that a Council's Annual Report for the 2020-21 financial year will need to be prepared in accordance with the requirements of s131 of the old *Local Government Act 1989.* From the next financial year (2021-22), the Annual Report will be prepared in accordance with the new Act.

Under Section 131 of the *Local Government Act 1989*, councils are required to prepare an Annual Report in respect of each financial year consisting of three parts:

- Report of operations: Information about the operations of the Council including service performance indicator results, achievement of major initiatives and a governance and management checklist.
- Performance statement: Audited results achieved against the prescribed performance indicators and measures.
- Financial statements: Audited financial statements prepared in accordance with the Australian Accounting Standards.

Production of the Annual Report 2020-21 and submission of the report to the Minister for Local Government ensures compliance with this legislation.

4. Outline of key issues/options

The Annual Report provides the opportunity for the City of Boroondara to communicate to the community its achievements and challenges of the past financial year.

This Annual Report has been prepared from information provided by officers across all departments of Council.

The Financial and Performance Statements have previously been presented to, and considered by, the Audit and Risk Committee, and endorsed by Council prior to lodgement with the Victorian Auditor-General. Council has since received reports from the Victorian Auditor-General indicating that the Financial and Performance Statements provide fair representations of Council's performance. The Auditor-General reports are included in the Annual Report.

5. Consultation/communication

The Annual Report was sent to the Minister for Local Government on 30 September 2021. Section 131 and 134 of the *Local Government Act 1989* stipulate once the report has been submitted to the Minister, Council is required to give the public notice the Annual Report has been prepared and it can be inspected on Council's website as well as advertise the details of the public meeting to consider the Annual Report.

The following communication steps have been undertaken:

- 8 October 2021 – text version of report available on the Boroondara website.
- 9 October 2021 – Public Notice in the Herald Sun advertising the availability of the Annual Report, Audit Reports and Annual Report meeting details for 25 October 2021.
- 11 October 2021 – Public Notice in The Age advertising the availability of the Annual Report and meeting details for 25 October 2021.

Next steps:

- The website version of the Annual Report will be available in early November.
- The Annual Report will be distributed to Boroondara customer service centres and libraries.

6. Financial and resource implications

There are no resource implications as a result of this report.

7. Governance issues

The implications of this report have been assessed in accordance with the requirements of the Victorian Charter of Human Rights and Responsibilities.

The officers responsible for this report have no direct or indirect interests requiring disclosure.

8. Social and environmental issues

There are no direct impacts resulting from this report.

9. Conclusion

The Annual Report fairly represents Council's operations, financial position and Council's performance in respect of the 2020-21 financial year. The information presented satisfies all legislative requirements.

Manager: **Jennifer Reid, Manager Strategy and Performance**

Report officer: Georgina Wignall, Acting Coordinator Strategy, Planning and Reporting

City of Boroondara

Annual Report 2020-21

BOROONDARA
City of Harmony

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Welcome to the Annual Report 2020-21

The Local Government Act 2020 sets the framework for the establishment and operation of the City of Boroondara, which provides good governance for the benefit and wellbeing of the Boroondara community.

Council's roles include:

- taking into account the diverse needs of our community in decision-making
- providing leadership by establishing strategic objectives and monitoring achievements
- ensuring resources are managed in a responsible and accountable manner
- advocating the interests of our community to other communities and governments
- fostering community cohesion and encouraging active participation in civic life.

The City of Boroondara is committed to effective and sustainable forms of democratic and corporate governance to ensure Council and its administration meet community priorities. Our community has many opportunities to provide input into Council decisions, including community consultation programs, public forums and submissions to Special Committees of Council.

About this report

Purpose

The Annual Report 2020-21 documents Council's performance against the strategic indicators and commitments identified in the Council Plan 2017-21 and the Budget 2020-21.

On 11 December 2017, Council adopted the Boroondara Community Plan 2017-27*. The Boroondara Community Plan reflects our community's values, aspirations and priorities over the next 10 years. The Council Plan 2017-21 is structured around the same seven priority themes of the Boroondara Community Plan and describes the outcomes Council aims to achieve during its term. Underpinned by our vision and values, the plan's strategic objectives and strategies give Council a clear area of focus.

The diagram below depicts the structure of the Council Plan 2017-21.

*Building on the inaugural Boroondara Community Plan 2017-27 (BCP), Council has checked back in with the community during 2020-21 to capture changes to community priorities which have occurred since the development of the BCP. A renewed Boroondara Community Plan 2021-31 will be adopted by Council in October 2021.

The Budget 2020-21 defines actions that contribute to the successful delivery of the Council Plan 2017-21 during the financial year. The annual commitments detailed in the Budget 2020-2021 adopted in July 2020 map to the strategies of the Council Plan 2017-21.

This Annual Report is divided into four parts:
1. Report of Operations
2. Financial statements
3. Performance statement
4. Indexes.

The Report of Operations contains information about our community, our councillors, our organisation, and most importantly, how we performed throughout the year. The section on our performance is divided into the seven themes of the Council Plan 2017-21.

The financial statements and performance statement provide detailed information that fulfils Council's financial reporting requirements.

Indexes are included for ease of reference to the content of this report.

The table below lists the Themes and Strategic Objectives in the Council Plan 2017-21.

Theme	Strategic Objectives
Your Community, Services and Facilities	Community services and facilities are high quality, inclusive and meet a variety of needs now and into the future.
Your Parks and Green Spaces	Inviting and well-utilised community parks and green spaces.
The Environment	Our natural environment is healthy and sustainable for future generations.
Neighbourhood Character and Heritage	Protect the heritage and respect the character of the City to maintain amenity and liveability whilst recognising the need for appropriate, well-designed development for future generations.
Getting Around Boroondara	Travel options that are connected, safe, accessible, environmentally sustainable and well-designed.
Your Local Shops and Businesses	A vibrant local economy and shops that are accessible, attractive and a centre of community life.
Civic Leadership and Governance	Ensure that ethical, financial and socially responsible decision making reflect community needs and are based on principles of accountability, transparency, responsiveness and consultation.

Report of Operations

5 Council snapshot

7 Highlights of the year

9 Challenges and future outlook

The Report of Operations is our primary means of advising the Boroondara community about our operations and performance during the financial year.

Council snapshot

Vision

A vibrant and inclusive City, meeting the needs and aspirations of its community.

Purpose

We work together to deliver the community priorities and place our customers at the centre of everything we do.

Values

We will create a collaborative and customer-centric culture which connects our people to our purpose, inspires them to be their best, and provides a great place to work.

The six organisational values are outlined below:

Our values	What it means
Think customer experience	Always working with our customers' experience in mind and taking pride in supporting our community.
Act with integrity	Doing the right thing, speaking up when it's important and striving to live our values every day.
Treat people with respect	Valuing each person for who they are by listening, understanding and showing that we care.
Work together as 'one'	Working together constructively to break down silos, putting our shared needs first and moving forward in a unified way.
Explore better ways	Challenging the status quo to improve things through curiosity, courage and learning.
Own it, follow through	Taking responsibility for what is ours and following through to ensure great results.

City profile

- The City of Boroondara includes the suburbs of Ashburton, Balwyn, Balwyn North, Camberwell, Canterbury, Deepdene, Hawthorn, Hawthorn East, Kew and Kew East, and parts of Glen Iris, Surrey Hills and Mont Albert.
- Boroondara has an estimated residential population of **183,083 people** (as at 30 June 2020).
- **25%** of the population is aged between 0 and 19 years, and **34%** 50 years and over.
- Boroondara has the **fifth largest** population in Victoria of people aged 85 years and over.
- **31%** of Boroondara residents were born overseas.
- Boroondara residents were born in more than **145 countries** and speak more than **120 languages**.
- A **quarter** of Boroondara's employed residents work within the City of Boroondara and just **under a quarter** work in the City of Melbourne.
- The median household income in Boroondara was **$2,083** per week, compared to **$1,542** for Greater Melbourne.
- **14%** of Boroondara households live on less than **$650** a week.

Fast facts

204 groups
received Council community grants

71,623
Indigenous trees, shrubs, grasses and groundcovers planted during the year

157,172
phone calls answered by customer service centre

1.54 million
library items borrowed

1,184
planning applications received

982,521
visits to Boroondara's leisure and aquatic centres

69,613
tonnes of waste collected from kerbside bins. **47,000** tonnes were diverted from landfill.

3,608
Volunteer referrals by the Boroondara Volunteer Resource Centre

569 kilometres
of local roads managed by Council

Highlights of the year

A summary of our achievements divided into the seven themes of our Council Plan 2017-21:

Theme 1: Your Community, Services and Facilities

Strategic objective: Community services and facilities are high quality, inclusive and meet a variety of needs now and into the future.

Achievements:

- Council issued building permits and performed mandatory building inspections for 68 Council-owned construction projects with an approximate total works cost of $200 million dollars including:
    - Kew Recreational Centre - $68m (under construction)
    - Canterbury Community Centre - $11.3m (under construction)
    - Balwyn Community Centre - $9.36m (completed and occupied)
    - Camberwell Community Centre - $8.1m (completed and occupied)
- The Library service developed two community books with children from the community, providing us with a snapshot of this point in history. The two books are titled 'Through my window: lockdown in Boroondara through kindergarten children's eyes' and 'Our Boroondara bubble: stories of how we got through lockdown in 2020'.
- Council ran the Boroondara Eisteddfod as a digital competition with hundreds of participants.
- The Boroondara Christmas at Home celebration provided an opportunity for community and professional artists to join together and provide an online concert for enjoyment with loved ones at home. The online concert was able to showcase local talent, combining with professional artists including Sylvie Paladino and Santa, to deliver an entertaining online performance.
- The Boroondara Volunteer Resource Centre, in partnership with Eastern Volunteers, received funding from the State Government to launch an online learning environment, the Volunteering Learning Hub, to build skills in COVID-Safe volunteering through the pandemic.
- Council provided over the phone tuition and support to older people to help raise their digital capability to ensure they were able to participate and remain connected to their community when events and activities were moved online. This work meant that over 400 older people were able to access Council's online Seniors Festival.

Theme 2: Your Parks and Green Spaces

Strategic objective: Inviting and well-utilised community parks and green spaces.

Achievements:

- Council delivered its first fenced dog play area at Gordon Barnard Reserve in Balwyn North.
- Council has facilitated the completion of shade structures at Yarra Bank.
- Community consultation and detailed design have been completed for construction of a new Regional Playground at Victoria Park.

Theme 3: The Environment

Strategic objective: Our natural environment is healthy and sustainable for future generations.

Achievements:

- In 2020-21, Council diverted over 47,000 tonnes of waste from landfill, with a landfill diversion rate rarely dropping below 69% on a month to month basis, positioning Boroondara as the top-performing municipality in waste.
- Council continued with phase two rollout of Food Organics and Garden Organics (FOGO) to multi-unit dwellings in October 2020.
- Council approved the draft Climate Action Plan for community consultation.

Theme 4: Neighbourhood Character and Heritage

Strategic objective: Protect the heritage and respect the character of the City to maintain amenity and liveability whilst recognising the need for appropriate, well-designed development for future generations.

Achievements:

- Council implemented an online registration system for property owners to register swimming pools and spas due to the introduction of new building legislation by the State Government.
- Council has completed the Municipal Wide Heritage Gap Study. The study identified approximately 5,000 additional properties for heritage protection, together with 10,000 properties already included in Heritage Overlays. Planning scheme amendments are being progressed to apply heritage planning controls to these properties.

Theme 5: Getting Around Boroondara

Strategic objective: Travel options that are connected, safe, accessible, environmentally sustainable and well-designed.

Achievements:

- Council provided its position to the Department of Transport in relation to the feasibility study for the Box Hill to Hawthorn Strategic Cycling Corridor.
- Council engaged in ongoing advocacy into the North East Link Project with key input into the Freeway Golf Course, Boroondara Tennis Centre and development of the Tree Canopy Replacement Plan.

Theme 6: Your Local Shops and Businesses

Strategic objective: A vibrant local economy and shops that are accessible, attractive and a centre of community life.

Achievements:

- Council successfully implemented the parklet and Outdoor Dining Program. The parklet and outdoor dining spaces have created new opportunities for hospitality businesses to accommodate more customers in a COVID-Safe manner.
- Council created the online Love Local Life platform and social media channels to showcase Boroondara businesses, with the aim of assisting residents and visitors to find products and services while supporting local.
- Council successfully delivered a suite of business support services online including business workshops, networking and free, accredited business mentoring.

Theme 7: Civic Leadership and Governance

Strategic objective: Ensure that ethical, financial and socially responsible decision making reflects community needs and is based on principles of accountability, transparency, responsiveness and consultation.

Achievements:

- Council has implemented several services online that allow the community to engage with Council at a time that suits their needs. This has allowed us to provide vital services online at a time when customers were unable to visit Council facilities in person due to COVID-19 lockdowns.
- Council prepared the Revenue and Rating Plan in accordance with the new Local Government Act 2020.

- Council implemented an online engagement platform to better engage with the community, resulting in a centralised database of feedback that provides Council with a better understanding of community sentiment on a range of issues across Boroondara.
- Council released its first chatbot on the Council website with pages relating to waste and sustainability. Chatbot will continue to evolve and answer a range of frequently asked questions from across different service areas.
- Council continued to be one of the top performing Council's in Victoria as measured by the Local Government Victoria Customer Satisfaction Survey.
- Successfully implemented the Fire Prevention Program, with 423 properties inspected and 70 requiring compliance action.

Challenges and future outlook

Challenges:

- Council experienced an accelerated volume of building applications to review and process.
- The demand for open space during COVID-19 lockdowns has led to a number of challenges with providing access for both the community and organised sport.
- There has been an increased use of parks by members of the public and their pets. Council has increased patrols of parks and open spaces to help educate park users on responsible pet ownership and the importance of cleaning up after their pets.
- An increased use of parks by the community meant public bins began to fill more quickly than usual. Council responded in a short time frame by installing additional bins and increasing service frequency.
- Maternal Child Health Nurses have been managing more complex presentations of parents, including increased family violence and mental health presentations.
- The delivery of projects has been impacted leading to extended timelines and delays to infrastructure projects.
- Council faced the challenge of undertaking community and stakeholder engagement activities remotely. This led to exploration and adoption of digital platforms which was challenging and time-consuming, but ultimately effective. For example, Council's large scale community consultation for the development of the refreshed Boroondara Community Plan 2021-31 took place both remotely and face-face.
- The local volunteer sector has been significantly impacted by the pandemic, shaking the confidence of prospective volunteers seeking opportunities and existing volunteers in returning to their roles.
- Community members have experienced anxiety, concern and frustration as a consequence of COVID-19 lockdowns and restrictions.
- It has been difficult for older people to maintain social connection during COVID-19 lockdowns, and isolation and loneliness can generate poor health outcomes for older people.

The Future:

Council will:

- Adopt and commence implementation of the Boroondara Community Plan 2021-31 incorporating the Council Plan 2021-25 and Municipal Public Health and Wellbeing Plan 2021-25
- Continue to rebuild community resilience following the COVID-19 pandemic through projects, services and activities to support the community to be healthy and well.
- Commence the development of the Boroondara Reconciliation Strategy.
- Support staff across the organisation to undertake Gender Impact Assessments on policies, programs and services as part of our requirements under the Gender Equality Act 2020.
- Introduce a Workplace Gender Equality Action Plan and four-year Workforce Plan as required by changes to the *Local Government Act 2020*.
- Continue to develop library programming that builds on community wellbeing and engagement through collaborative opportunities to work with teams across Council and community groups.
- Deliver the year one actions of the Climate Action Plan to create better green spaces by embedding new maintenance practices and expanding tree planting and renewal programs.
- Refine our processes with the new Customer Connect Centre for the benefit of our customers.
- Ensure all pools and spas are registered by owners, which can be done through Council's website.
- Continue to ensure we have a respectful workplace that allows staff to raise issues and review service levels through benchmarking or consultation with internal stakeholders and the community.
- Introduce to the organisation the recommendations from the Information Asset Audit, and increasing awareness of and compliance with the Public Records Act.
- Implement the findings of the channel survey (a survey of community members to determine their preferred ways of communicating with Council) to ensure our communication approach is effective at reaching community members.
- Continue to evolve Council's online chatbot to respond to the most sought after services online.
- Develop and deliver Council's Asset Plan by 30 June 2022 through deliberative engagement with the community, covering a minimum of 10 years information about maintenance, renewal, acquisition, expansion, upgrade, disposal and decommissioning of assets under Council's control.
- Continue to explore innovative ways to deliver arts and culture services to the community and support local artists to perform across different locations in Boroondara.
- Implement Council's Long Term Financial Plan and new Procurement Policy as part of the changes implemented through the *Local Government Act 2020*.
- Consult with the community and adopt the next iteration of Council's Economic Development and Tourism Plan.
- Consult with the community and adopt the Glenferrie Place Plan.
- Begin consultation on the Camberwell Junction Precinct Place Plan.
- Continue to implement the Transforming Boroondara roadmap of initiatives over the coming year.
- A hybrid model (online and in-house) of library events (e.g. storytimes) will continue across 2021 to meet community needs.

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Message from the Mayor

It is with great pleasure that I present the City of Boroondara's Annual Report 2020-21.

Although we continued to face collective challenges as a result of the COVID-19 pandemic, my fellow Councillors and I are proud of Council's achievements despite much uncertainty this past reporting year.

Supporting our residents, local business, and community organisations during this crisis has remained our top priority as we work together towards recovery from the impacts of COVID-19.

Through these trying times, we continued to deliver important services, projects and initiatives to meet the needs of our community as expressed in the Boroondara Community Plan - our key strategic document outlining the 10-year-vision for Boroondara based on what our community told us was most important to them.

We invested a total of $75.68 million into community assets, with $5.5 million spent on our much-loved parks, open spaces and streetscapes and $8.4 million spent on enhancing community buildings.

We reached significant milestones on a number of capital projects, including commencement of construction at the new Kew Recreation Centre and Canterbury Community Precinct. We also completed the redevelopment of Camberwell Community Centre.
Alongside enhancements to community infrastructure, we have continued to invest in vital services to support our community. These investments include:

- $9.5 million in aged, disability and health services, including the delivery of 60,151 hours of in-home care for people over the age of 65 and 20,477 immunisations to infants, children and adults in Boroondara.
- $8.9 million in family and youth services, with 38 Council buildings leased for little or no cost to community organisations providing long day care, occasional care and kindergarten services.
- $9.5 million in library services, providing a seven day per week virtual and in-person service across Boroondara resulting in 1.25 million loans over the past year.

I am particularly proud of our ability to pivot and provide valuable services to our community despite the ongoing impacts of Victorian Government COVID-19 restrictions. The Boroondara Library Service offered a click and collect service, as well as a home delivery service, to ensure our residents maintained connections and could continue to enjoy our resources.

During the past year, we have diverted over 47,000 tonnes of waste from landfill thanks to our food organics and garden organics (FOGO) program. We delivered phase two of the FOGO service to multi-unit dwellings in October 2020, contributing to a landfill diversion rate of approximately 70 per cent on a month-to-month basis. This positions Boroondara as the top-performing municipality in waste diversion in Victoria.

We listened to the voices of our community, with hundreds sharing their ideas about the development of our Climate Action Plan. The draft Plan was presented for feedback in mid-2021, which will help guide our environmental sustainability commitments and actions over the next decade to help overcome the challenges of climate change.

Our community told us what was most important to them today in Boroondara to help renew our Boroondara Community Plan 2021-31. The new Plan which incorporates the 10-year Community Vision, Council Plan 2021-25 and Municipal Public Health and Wellbeing Plan 2021-25 is expected to be endorsed by 30 October 2021, outlining Council's priorities for the next 10-years.

To our residents, ratepayers, volunteers, local traders and community organisations - on behalf of Council, I thank you for your continued support over the past year. As we enter a new Council term, I also sincerely thank all Councillors who served during the past four-year term for their contribution to the Boroondara community.

I look forward to working together on our road to recovery over the year ahead.

Cr Garry Thompson
Mayor

Message from the CEO

As was the case during the release of the 2019-20 report, the COVID-19 pandemic has continued to impact the way we live, work, study and play in Boroondara. With this in mind, we have continued to prioritise and support the health and wellbeing of our community in accordance with our Boroondara Community Plan, Municipal Emergency Management Plan and Pandemic Plan.

The $4.5 million COVID-19 assistance package announced in April 2020 provided vital support for residents, businesses and community groups over the past year. We acknowledge that these times are tough, which is why ratepayers have also been able to seek assistance through Boroondara's existing Financial Hardship Policy.

Our COVID-19 hotline assisted in providing relief and referral services to residents in need, with 1402 calls received during the past reporting year.

We delivered a comprehensive 'Parklet and Outdoor Dining Program' from late-2020, creating new opportunities for hospitality businesses to accommodate more customers in a COVIDSafe way. By fast tracking applications for business to establish new and extended outdoor dining spaces on footpaths, private and public land, and temporary parklets in car parking bays, we encouraged foot traffic back into our local shopping precincts for the benefit of all Boroondara businesses and the broader community.

Due to the program's overwhelming popularity, plans to create a seasonal program are being explored.

I am delighted to announce that we delivered 86.4% of our Annual Commitments over the past reporting year, which are guided by the priorities contained in the Boroondara Community Plan.

As a Council, we remain dedicated to continually improving our service delivery wherever possible. That said, I am particularly proud of the fact City of Boroondara remains one of the top performing Councils in Victoria as measured in the Victorian Government's state-wide Local Government Community Satisfaction Survey.

Over the past reporting year, several of our services have now become available online, allowing our community to engage with us when they want, how they want. These enhancements were initiated based on feedback we received from our community.

We developed the Children and Young People Action Plan to help children in Boroondara grow into thriving, happy, and healthy adults. The Plan ensures we contribute to an environment where children and young people are valued, happy, healthy, safe and can actively participate in our community.

It has been particularly rewarding to see the third iteration of Boroondara's commitment to dealing with climate change. A new Climate Action Plan is well advanced to build upon the Our Low Carbon Future Strategies which preceded it. The community has been consulted and it is expected the plan will be adopted by Council prior to the end of October.

While it is important to celebrate all we've achieved over the past reporting year, it must be said that for the first time in its history, Council reported a net deficit. The net loss of $9.43 million for the 2020-21 reporting year was largely due to the impacts of COVID-19 on Council's revenue and expenditure streams. While we are still amid the global pandemic, I am confident our 2021-22 Budget provides a clear and measured path to recovery.

I sincerely thank our Boroondara community and everyone who has helped us deliver the best outcomes possible. I also thank Council staff for their commitment and ongoing efforts to deliver Council's diverse range of services, adapting to new working arrangements through multiple lockdowns and restrictions.

I look forward to another year of working together to deliver for Boroondara.

Phillip Storer
Chief Executive Officer

Financial summary

Financial summary

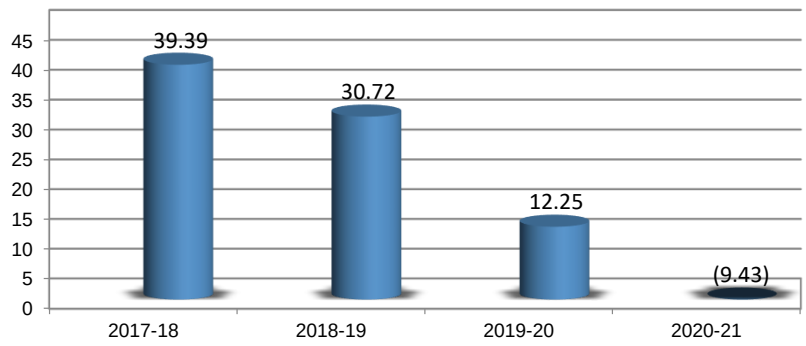
A summary of our performance is outlined below while detailed information is included within the Financial Statements and Performance Statement sections of this report.

Operating position

Council's net operating deficit for 2020-21 is $9.43 million. This deficit compares unfavourably to the original budget deficit of $7.39 million. The unfavourable variance is primarily due to revenue reductions and some expense impacts associated with COVID-19.

The adjusted underlying result of Council – after removing non-recurrent capital grant income, monetary contributions and non-monetary asset contributions – is ($20.93) million. The adjusted underlying result for 2020-21 is due to the continuing impacts of COVID-19 and resulting impacts on revenue and expenditure streams.

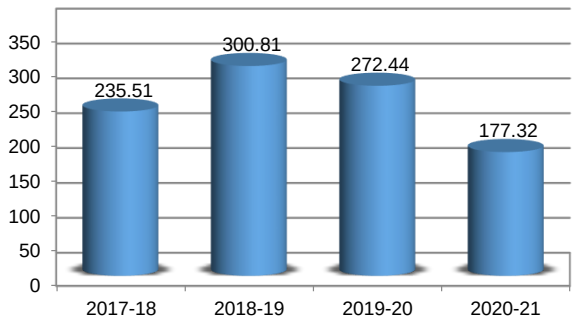
Net operating result ($ million)



Liquidity

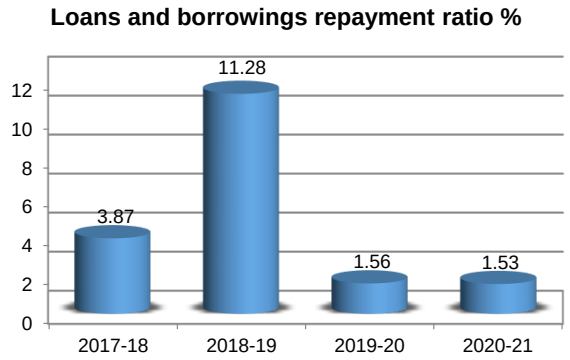
The working capital ratio, which assesses Council's ability to meet current commitments, is calculated by measuring our current assets as a percentage of current liabilities. Our result of 177.32% indicates a satisfactory financial position.

Working capital ratio %

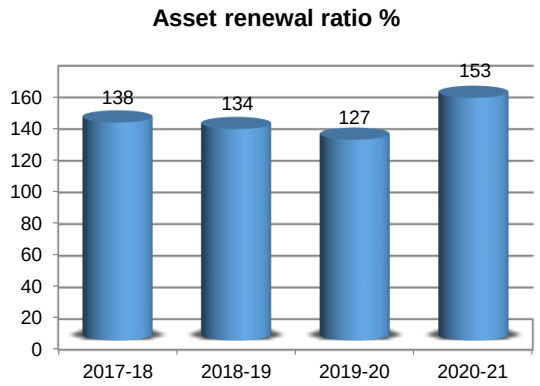


Obligations

Council ensures it maintains infrastructure assets at expected levels while continuing to deliver the services needed by the community. We invested $51.95 million including the renewal of buildings ($25.55 million), roads ($11.79 million) and drainage ($4.58 million) in renewal works during 2020-21. This was funded from capital grants of $5.16 million and cash flow from operations of $46.78 million. At the end of 2020-21, Council's loans and borrowings repayment ratio – measured by comparing interest-bearing loans and borrowing repayments to rate revenue – was 1.53%.



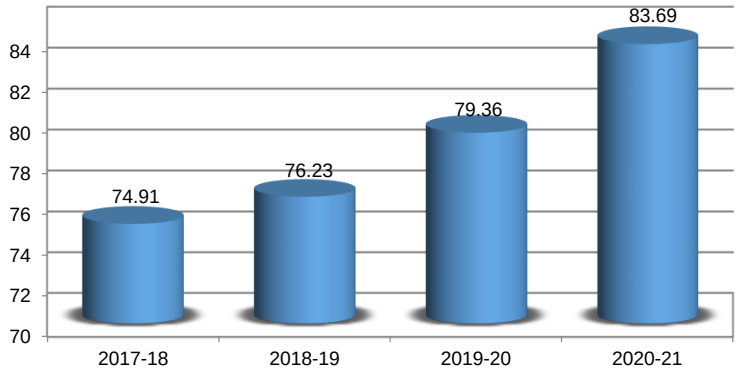
Asset renewal ratio is measured by comparing asset renewal expenditure to depreciation and was 153% in 2020-21. This is due to major renewal projects at Camberwell Community Centre, Ashburton Seniors Centre, Balwyn Park Masterplan, Camberwell Sportsground - Major Pavilion, West Hawthorn Preschool and Canterbury Tennis Pavilion.



Stability and efficiency

Council raises revenue from rates, user fees, fines, grants and contributions. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 83.69% for 2020-21. Council is very reliant on rates as a source of revenue because of statutory restrictions on many fees and charges and the inadequate increase in the payments from the Victorian Government to adequately fund services. The movement for 2020-21 was due to the impacts of COVID-19 on Councils revenue streams in non-rate revenue including user fees and charges and Council's support package to the community which waived fees for some services to community groups and local businesses. The average rate per property assessment is $2,050.

Rates concentration ratio %



Operations summary

Council delivers a broad range of services ranging from libraries, family and children's services, traffic regulation, open space, youth facilities, waste management and community strengthening; to business development, planning for appropriate development and ensuring accountability of Council's budget. These services and community infrastructure support the wellbeing and prosperity of our community. More details about our services are in the Our Performance section on page 53.

Economic factors

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. To ease the financial burden on Boroondara residents, local businesses and community groups, Council developed a $4.50 million support and relief package to help our local community through the challenging and uncertain times brought on by the coronavirus (COVID-19) pandemic. The support and relief package to help vulnerable members of our community commenced in April 2020 and has effect over both the 2019-20 and 2020-21 years.

A state of disaster was subsequently declared on 2 August 2020. The pandemic has continued to impact Council's financial operations in 2020-21.

Boroondara's profitability has been impacted by reduced access and usage of Council facilities and services due to forced closures. Additionally, Council increased expenses to support the community and local businesses during the COVID-19 outbreak. Council has also responded to calls from other levels of government to continue its capital works program to ensure that local government does its part in stimulating the economy post COVID-19.

Low interest rates and low inflation have led to reduced investment income returns for Council's cash holdings in 2020-21. The financial impacts of COVID-19 will not immediately cease in 2020-21. The fallout from COVID-19 and the continued impact on the Australian economy will continue to put greater pressure on investment income for Council and the local government sector.

Council's budget projects a return to surplus for the 2021-22 year. The budget has been developed on a post COVID-19 recovery of normal activity levels and continues to be closely monitored in line with current COVID-19 developments. The longer-term impact of COVID-19 on our community and on our operations is still uncertain with restrictions and COVID-19 safe settings continuing to impact Council's services and operational budgets. Despite the challenges, we continue to deliver what we promised while balancing the needs of our diverse community.

Underlying factors such as demand for Council services by residents is also increasing markedly because of population growth, as Boroondara welcomes more residents due to construction of medium to high density residential developments.

An associated issue is the reduction of the traditional backyard across areas of the municipality, created by Victorian Government planning rules for higher density, which has increased the demand by residents on Council's open space, parks and sporting facilities. The cost of land in the municipality to acquire and convert residential land to open space is prohibitive. Other solutions, such as undergrounding of car parking facilities, are also expensive and require careful analysis to maximise community benefit against limited Council resources.

Traffic and parking demands on local infrastructure are also increasing which is being experienced by all inner metropolitan councils.

In summary, Boroondara is facing external factors which are increasing demand on Council services and facilities while facing the need to maintain assets appropriately. Council's capacity to meet these obligations is challenged by the state government imposed cap on revenue; a cap the state does not apply to itself.

Major projects

Kew Recreation Centre redevelopment ($68.0 million over four years)
The Kew Recreation Centre is undergoing a major redevelopment that will see it transform into a modern facility that is suitable for all ages, abilities, and caters to a wide range of health and wellbeing needs. Demolition works were completed in February 2021 and construction works have now commenced. The new centre will create a facility for the community to improve or maintain health and wellbeing, play team sports, connect with others and meet specialised health needs.

The project is currently on track to be completed by mid-2023.

Canterbury Community Precinct ($11.3 million).
Council is creating a new precinct to provide early year's services and programs for all ages in our community. The precinct will house the Neighbourhood House, Maternal Child Health Services, Kindergarten, Occasional Care, Toy Library, Community Gardens, Interchange Inner East and the three local Historical Societies. These buildings will be renewed internally to include fit-for-purpose, modern facilities while protecting and preserving the neighbourhood heritage and character of the buildings for future generations to enjoy.

The project retains and renovates three existing buildings on site and constructs a substantial multipurpose new single storey building that seamlessly connects to the renovated former bowls club building. A new basement carpark and additional on grade parking will be set into a revitalised landscape, complementing the adjacent Canterbury Gardens.

Building works began in early 2021, with Stage 1 construction of the main new building and adjoining spaces are scheduled for completion by mid- 2022. Stage 2 covering renovations to the Historical Society Building are scheduled for completion at the end of 2022.

Ashburton Seniors centre ($6.99M)

Council has redesigned and rebuilt a brand new Ashburton Seniors Centre with the aim of creating a space that is easily accessible and better suited to deliver activities and services that benefit seniors in our community. Ashburton Seniors Centre was completely redeveloped to enhance and support the lifestyles of hundreds of over 55s that use the centre each week.

The new fit-for-purpose centre is a contemporary and accessible facility, providing opportunities for older residents to form social connections and participate in life-long learning, both of which can have positive effects on an individual's overall health and wellbeing. Samarinda Ashburton Aged Services will continue to manage the centre and provide important services for seniors and adults with a disability. Those activities and services will include Meals on Wheels program, exercise classes and three senior multicultural groups who meet at the centre weekly.

A virtual opening was held in September 2020.

Camberwell Community Centre ($8.1 million)
Camberwell Community Centre has been redeveloped in response to community need. The new purpose-built facility is designed to meet the demand for the centre's popular programs and activities now and into the future.

Camberwell Community Centre (Leighton and Chambly) is now co-located in this purpose-built facility in a central location. The new building has been designed to increase its size and more appropriately configured to accommodate all the centre's activities and programs in one location in Fairholm Grove. It is also home to the Camberwell Maternal and Child Health Centre, providing maternal and child health services in the middle of Camberwell for the first time.

The centre was officially opened on Friday 6 August 2021.

Alamein Neighbourhood and Learning Centre
Alamein Neighbourhood and Learning Centre provides a range of learning and community services that support the local community. With the building in poor condition and due for renewal, Council is upgrading the centre so that it can better deliver the variety of services and programs valued by centre users.

Key features of the upgrade include:

- a new reception space that is welcoming and enables confidentiality
- new office accommodation with a meeting room that can be used by visiting services
- a new kitchen and common area with an adjoining deck outside
- additional classroom space for a craft workshop and a computer room
- remote learning opportunities in classrooms, and
- bicycle parking and off street car parking, including a loading zone and accessible car park on the eastern side and a new car park to the western side.

The upgrade is due for completion in late 2021.

Major achievements

Parklets
Through consultation with traders, feedback from the community and direction from VicRoads and the Victorian Government, Council successfully implemented the Parklet and Outdoor Dining Program that required alterations to planning and local laws and provision of physical infrastructure.

These pop up outdoor dining spaces have created new opportunities for hospitality businesses to accommodate more customers in a COVID-Safe manner. To date, Council's Outdoor Dining program has played a significant role in recovery efforts by encouraging more foot traffic into our shopping centres for the benefit of all Boroondara businesses and the broader community. Plans to create a seasonal program are being explored.

Love Local Life Buy Local Initiative
Council's Love Local Life initiative continued throughout the year with the mission of showcasing the wide array of local businesses in our community. Enhancements to expand the reach and value of the Love Local Life website and directory were implemented. To facilitate increased business sign ups, a competition was launched in which all businesses listed up until end June 2021 went into a draw to win a $1,500 marketing and promotional package.

To raise the profile of Love Local Life, a monthly e-newsletter was also launched which profiles Boroondara's business community and informs residents and consumers about competitions and special offers.

Digital Literacy and the Online Boroondara 2020 Seniors Festival
Council focused on raising the digital literacy and capability of older people to ensure they were still able to participate and remain connected to their community during the pandemic when many events and activities were moved online. This included over the phone tuition and support sessions using Webex. Support has also been provided to senior groups to move to online QR code check in procedures to ensure that clubs can operate in a COVID-Safe manner.

The Boroondara Seniors Festival which runs each year as part of the Victorian Seniors Festival, successfully transitioned to an online gala event with over 400 older people simultaneously enjoying an hour of musical treats, hosted by renowned comedian Frank Woodley and including performances by Vika & Linda, and the Surrey Hills Neighbourhood Centre's Ukulele class 'The SCHNukers'. The online event closed with snippets from 25 interviews conducted with older adults from the community (via Webex).

Community Books - providing a unique snapshot of life during Melbourne's lockdown through children's eyes
The Library service developed two community books during the 2020-21 year. One was called 'Through my window: lockdown in Boroondara through kindergarten children's eyes'. This book was developed in mid-September 2020. Children who attended kindergarten throughout the pandemic in Boroondara joined a special online workshop with artist Nikita Hederics, in which they documented their day-to- day lives through their own words and artwork, by drawing their window at home and what they saw through it. The result is a unique view into life in Boroondara during Melbourne's extended lockdown, through the eyes of children aged 3 to 5.

The second community book 'Our Boroondara bubble' is a collection of stories and reflections of mostly primary school children, aged 4 to 12 of how we got through lockdown in 2020. Children were encouraged to create their own bubble stories by mixing up pictures and words showing things that really mattered to them, their daily activities, their feelings and fantasies, providing us a snapshot of this point in history. Both books can be read on Council's website or borrowed from Boroondara Library Service.

The Boroondara Volunteer Resource Centre - Volunteering Learning Hub
The Boroondara Volunteer Resource Centre, in partnership with Eastern Volunteers, received funding through the State Government and Volunteering Victoria to deliver an online learning environment to upskill the local volunteer sector through the COVID-19 pandemic.

The platform, 'Volunteering Learning Hub', allows prospective volunteers and volunteer leaders to create an account to access free self-paced video learning modules. It includes four learning modules to help their volunteer program respond to the challenges and opportunities presented by COVID-19 and three modules to support volunteers in safely volunteering through the pandemic. One such module, 'Engage Volunteers from Diverse Backgrounds', is tailored to support community organisations in creating accessible volunteer roles.

A total of 56 volunteer leaders and 57 volunteers created a profile on the Hub, with a total 246 views across all learning content.

Retaining and renewing Rocket Park
As part of the Central Gardens playground renewal, Council listened to our community and successfully found a way to retain and renew the original rocket located in the park, and ensure this play piece remains a local landmark for Boroondara. Extensive background reports and design occurred to ensure the community request to 'save the rocket' could be safely delivered, with Boroondara being one of the few councils to find a way to retain play equipment from the 1960's.

Approving the draft Climate Action Plan for community consultation
After hearing from the Boroondara community, Council has developed a draft Climate Action Plan to deliver on the issues that are important to our community. Councils draft Climate Action Plan recognises the real and increasing threat to our environment, our health and wellbeing, and the quality of the lives of current and future generations as the result of our changing climate. Our proposed 10-year plan calls for action by individuals, businesses and all levels of government. This includes continuing to reduce greenhouse gas emissions and achieving net zero carbon neutrality in council operations by 2022, with broader community emissions reduced by 30 per cent by 2030.

Convenient e-forms and payments
Council continued to introduce convenient and consistent online e-forms to enable customers to request services online 24/7 and pay for services, if required, through multiple secure payment options like BPAY. One example was the successful implementation of an online registration system for property owners to register swimming pools and spas due to the introduction of new building legislation by the State Government. Other e-forms introduced were the:

- Tree Protection Local Law application and appeal forms
- Tree Enquiry e-form, which is now used by customers to enquire about removing, pruning or doing works near a tree on a private property or enquire about a tree on a neighbouring property.

Community Engagement Policy and Engage Boroondara - have your say on the future of your city
Committed to engaging with Boroondara's diverse community and stakeholders using appropriate, effective and inclusive engagement practices, Council adopted its new Community Engagement Policy 2021-26. The policy acknowledges participation in civic life is central to good health, developing strong and supportive networks and creating positive community spirit. The policy outlines how council will create genuine and transparent opportunities to enable community members to provide feedback about matters of interest to them through Council's formal decision-making processes.

Alongside the adoption of the policy, Council implemented an online community engagement platform where the community can more easily subscribe to engagement activities, give feedback and receive information on progress of projects and consultations. This will help Council to better engage with the community, resulting in a centralised database of community feedback that provides Council with a better understanding of community sentiment on a range of issues across Boroondara.

Children and Young People's Action Plan
Council's commitment to supporting children, young people and their families, saw the development and adoption of the Children and Young People's Action Plan. Through extensive community consultation with children, young people, parents/caregivers and service providers, Council is committed to strengthening existing partnerships and building new connections with key partners and agencies to represent their needs and aspirations in future commitments.

Online Governance
Throughout the COVID-19 pandemic, Council successfully introduced all Council meetings to be held virtually and available for the public to watch through livestreaming.

More achievements are included in the Boroondara Community Plan section on page 25.

Boroondara Community Plan

On 11 December 2017, Council adopted the Boroondara Community Plan 2017-27*. The Plan reflects our community's values, aspirations and priorities for the next 10 years. It was decided for the first time to integrate the Municipal Public Health and Wellbeing Plan into the Community Plan, and make the Plan Council's key strategic document. This was to ensure the community's health and wellbeing priorities are at the centre of everything we do.

Community consultation was undertaken during 2016-17 and 11,845 responses were received from people who live, work, study or play in the municipality. Based on the feedback from the community, the Community Plan is structured around seven priority themes:

- Your Community, Services and Facilities
- Your Parks and Green Spaces
- The Environment
- Neighbourhood Character and Heritage
- Getting Around Boroondara
- Your Local Shops and Businesses
- Civic Leadership and Governance

As shown in the below diagram, the Boroondara Community Plan directly informs the Council Plan including the Long Term Financial Strategy, annual commitments and strategic indictors, and the Municipal Strategic Statement and Council strategies, plans and actions.

*Building on the inaugural Boroondara Community Plan 2017-27 (BCP), Council has checked back in with the community during 2020-21 to capture changes to community priorities which have occurred since the development of the BCP. A renewed Boroondara Community Plan 2021-31 will be adopted by Council in October 2021.

2020-21 Boroondara Community Plan Case Studies

The Boroondara Community Plan is implemented through Annual commitments set out in Council's budget which are developed to address the strategic objectives identified under each of the seven priority themes. This section highlights the performance against these strategic objectives during the financial year.

Theme 1: Your Community, Services and Facilities

Strategic objective 1: Community services and facilities are high quality, inclusive and meet a variety of needs now and into the future.

Annual commitment: Commence construction of the Kew Recreation Centre to create a state of the art recreation facility to meet current and future community needs.

Project overview:
The Kew Recreation Centre (KRC) is currently undergoing a major redevelopment that will see it transform into a modern facility that is suitable for all ages, abilities, and caters to a wide range of health and wellbeing needs. This project is Council's biggest ever infrastructure project to-date and a major project within the Council Budget, with support from the State Government.

Project aims: The old centre was in poor condition and no longer met community expectations nor catered for future demographic growth and needs due to its poor layout and functionality.
The new centre aims to:

- provide facilities to accommodate all ages, abilities and fitness levels
- meet both the current and future needs of our growing community
- provide a wider range of options for improving health and wellbeing, and participating in team sports
- provide greater opportunity for community interaction and socialisation

Project outcomes: In-depth feasibility planning and community consultation has led to the development of a fun and engaging facility that will deliver what is important to our community. Throughout community consultation, we heard a lot of feedback about the desire for more spaces to cater to many different activities and user needs. As a result, the final design includes:

- a dedicated learn-to-swim pool
- a dedicated warm-water pool
- an indoor aqua play area
- spa and sauna
- new café area and landscaped forecourt
- enlarged gym and indoor program spaces
- crèche with outdoor play area
- all abilities sensory room.

Relocating the building to make better use of the site has provided space to build two indoor sports courts, which are much needed in the area. Increased and undercover parking, improved change room offerings and a high standard of accessibility features throughout have also been included based on community feedback.

Construction commenced in November 2020 and is now well underway, with the project currently on track to be completed by mid-2023. Demolition, excavation and early foundation works have been completed, with the new structure to take shape over the next year.

Theme 2: Your Parks and Green Spaces

Strategic objective 2: Inviting and well-utilised community parks and green spaces.

Annual commitment: Design and deliver additional "dog friendly play areas" within existing parks and reserves to provide enhanced opportunities for social interaction for owners and their dogs.

Project overview: Gordon Barnard Reserve fenced dog play area.
Fenced dog play areas have been growing in popularity. With increased pressure on the urban environment, they provide a space for dogs, and their owners, to socialise and exercise in a safe and controlled environment.

While there is approximately 219 hectares of open space designated as off-leash in Boroondara, there were no fenced dog play areas specifically designed to cater for dogs and their owners.
In response to community requests and changing community needs, Council has provided a fenced dog play area in a portion of Gordon Barnard Reserve in Balwyn North.

Project aims: Gordon Barnard Reserve was identified as the preferred location following an extensive site assessment process and community consultation held in March 2020. The area aims to provide a dedicated, fully enclosed space where dog owners can exercise, play, train and socialise with their dogs in a secured off-leash environment.

The project provides new activities, opportunities and experiences for people to enjoy the urban parklands with their dogs, while also providing infrastructure to support general use of the reserve.

Project outcomes: Feedback received from the community during the three phases of consultation has helped guide the project:

- Consultation on the proposed location: March 2020
- Consultation to amend Council's Order to establish the area as a designated, fenced dog off-leash area: August to September 2020
- Consultation on the draft concept design: January to February 2021

The final design has been developed based on community feedback, dog park specialist advice and industry design guidelines.
The area provides new opportunities to contribute to happy, healthy, well socialised dogs, and provides a space for dog owners to exercise and socialise with other dog owners and their canine companions.

The Gordon Barnard Reserve fenced dog play area is supported by the Victorian Government - Department of Environment, Land, Water and Planning through the Suburban Parks Program.

Theme 3: The Environment

Strategic objective 3: Our natural environment is healthy and sustainable for future generations.

Annual commitment: Implement initiatives including Backyard Biodiversity project, Wildlife not Weeds program and rollout of interpretative signage to enhance and maintain urban biodiversity sites across the municipality.

Project overview: Backyard Biodiversity Project.
Council's award winning Backyard Biodiversity Project has been running since 2010. The project encourages Boroondara residents to enhance a section of their garden with indigenous plants and other wildlife-friendly features to create invaluable spaces for our native wildlife.

In 2021, the program commenced in May and continued into June, and provided a range of offerings for participants, including:

- a series of workshops
- practical activities
- personalised advice from a landscape designer, focusing on planting with indigenous plants
- a tour of Victorian Indigenous Nurseries Co-operative (VINC)
- a voucher for 20 free tubestock plants.

Project aims: The project aims to engage residents living near Boroondara's biodiversity corridors, as well as across the municipality, to foster a love of the local environment and learn the skills to create a small habitat garden at home.

This year, the project had a particular focus on residents living near our Balwyn North Stepping Stone Corridor. This aimed to increase indigenous tree cover, shrubs, grasses and flowering plants in local gardens, providing links for wildlife in that area to travel safely onto creek corridors and the Yarra River.

Project outcomes: It is hoped that running the program in both targeted areas and across Boroondara will improve connectivity of our habitat corridors, as well as provide all residents the opportunity to benefit and increase uptake of indigenous gardening more broadly.

Two sets of workshops were delivered, providing tailored advice and support to 14 households in the Balwyn North Stepping Stone Corridor, and 23 households across the wider municipality. By participating in the project, residents gained the skills they needed to create a wildlife-friendly garden at home, creating valuable stepping stones for our native wildlife.

Theme 4: Neighbourhood Character and Heritage

Strategic objective 4: Protect the heritage and respect the character of the City to maintain amenity and liveability whilst recognising the need for appropriate, well-designed development for future generations.

Annual commitment: Protect the City's heritage by continuing a municipal wide heritage assessment of all properties not currently subject to a heritage overlay in Boroondara Planning Scheme.

Project overview: Municipal Wide Heritage Gap Study.
Council's Municipal Wide Heritage Gap Study (MWHGS) aims to protect valued heritage places and precincts by including them in a Heritage Overlay control. Council continues to lead a proactive program of heritage assessments to identify and protect valued heritage places of local significance through the introduction of Heritage Overlays.

Council has been assessing dwellings, commercial buildings and public buildings in Boroondara not already protected by Heritage Overlays. Studies for Canterbury, Camberwell, Kew and Hawthorn were completed between 2016 and 2017. Hawthorn, Kew East and Mont Albert were completed in 2017 and 2018. Balwyn is the subject of separate studies.

Project aims: The Heritage Overlay is vital in enabling Council to protect heritage places of local significance. Inclusion of properties and precincts in the Heritage Overlay triggers the need to obtain a planning permit from Council for demolition, alterations and additions and new buildings. This helps us to protect and retain our important history for future generations.

Glen Iris and Ashburton heritage gap studies
During the 1920s and 1930s (interwar period), significant residential development in Glen Iris saw the emergence of California bungalows, Old English Revival, Spanish Mission, Mediterranean, Moderne and Art Deco styles. In Ashburton, there was also significant residential and commercial development during the interwar and early post-war periods.

The seventh Municipal Wide Heritage Gap Study has been prepared for the suburb of Glen Iris. The study proposes permanently including 15 individually significant places and four heritage precincts in Heritage Overlays. The amendment was exhibited during February and March 2021. The Study has now been adopted and identifies properties and precincts to be of local heritage significance to have a heritage overlay under the Boroondara Planning Scheme.

The eighth study to be prepared is for the suburb of Ashburton. The study has been completed and proposes nine individual heritage places and two heritage precincts be added to Heritage Overlays.

Project outcomes: Council has carried out preliminary consultation with each study area including any affected property owners and occupiers of land nominated for inclusion in a Heritage Overlay. Planning Scheme amendments to introduce Heritage Overlays into the Boroondara Planning Scheme for Glen Iris and Ashburton are currently being progressed.

The Municipal Wide Heritage Gap Study has identified approximately 5,000 additional properties for heritage protection across the municipality, together with 10,000 properties already included in Heritage Overlays. This is the third highest number of properties protected by a municipality in Victoria.

As a result of the Municipal Wide Heritage Gap Study, the community will benefit from:

- identification and protection of all heritage places in Boroondara for current and future generations
- places and precincts that demonstrate aesthetic, social or historical values important to Boroondara are protected
- a stronger local identity and character.

For more information about how we are protecting and preserving the heritage of Boroondara, visit www.boroondara.vic.gov.au/heritage

Theme 5: Getting Around Boroondara

Strategic objective 5: Travel options that are connected, safe, accessible, environmentally sustainable and well-designed.

Annual commitment: Explore opportunities and implement actions to enhance wayfinding lighting on paths and shared paths to increase use and improve safety.

Project overview: Anniversary Trail missing link complete.
The Anniversary Trail is a popular trail for many by foot and bike within Boroondara. In April 2016, Council resolved to realign the Anniversary Trail between Riversdale Road and Prospect Hill Road at Riversdale Park, Camberwell. In order to achieve this, Council had to seek approval from the Department of Education and Training and the Minister for Education for the exchange of land required to realign the trail and complete the missing link.

Significant works including the relocation of the existing car park to the western section of Riversdale Park were also required. The works were implemented in two stages to minimise disruption to the surrounding community.

Project aims: The aim of creating this link was to improve the level of safety and access for cyclists and pedestrians by avoiding the on road section of the previous trail and allowing for a continuous 12km off road path for cyclists and pedestrians.

Project outcomes: This new shared path was completed in October 2020 and now provides a family-friendly off-road access route for cyclists and pedestrians of all ages to enjoy.

The works undertaken included:

- Construction of a new 3.0m wide shared path between the rear of Spencer Road properties and the East Camberwell Tennis Club and Camberwell High School.
- Widening and reconstruction of the existing shared path in Riversdale Park to current standards.
- A pedestrian path for tennis club patrons next to the new shared path separated by a new tennis club boundary fence.
- Relocation of the existing car park in Riversdale Park further west and replacement of the existing car park with open space.
- Closing of the existing vehicle access point at the Spencer Road / Riversdale Road intersection to vehicular traffic and construction of a new vehicle access further north in Spencer Road.
- Removal of vegetation and trees and new plantings and landscaping to supplement.
- Energy efficient LED lighting along the shared path and the car park.
- Shared path line marking and signage.
- Upgrading the existing rear property fences for Spencer Road residents adjacent to the new shared path in line.

Theme 6: Your Local Shops and Businesses

Strategic objective 6: A vibrant local economy and shops that are accessible, attractive and a centre of community life.

Annual commitment: Implement a Placemaking approach in the Glenferrie and Maling Road precincts to shape and design our public spaces and shopping centres, to increase social interaction, economic viability and enhance the health and wellbeing of our community.

Project overview: Glenferrie and Maling Road Placemaking projects.
We are embarking on a new way of improving our public places in Boroondara - Placemaking. It involves listening carefully to the needs and aspirations of our local communities and responding with projects to enhance the vibrancy and economic viability of our centres, create opportunities for social connections and improve our community's health and wellbeing.

A placemaking framework has been developed to support current and future opportunities to improve our public spaces in partnership with local communities.

A Place Plan for Maling Road was adopted in 2020, and we are currently implementing some of the short-term projects and initiatives including tree lighting and vacant shopfront window decorations.

Placemaking projects to revitalise Glenferrie Road in Hawthorn are currently underway, and we are exploring future opportunities for the precinct by developing a dedicated draft Place Plan.

Project aims:
The draft Glenferrie Place Plan will be the guiding document for the future of the precinct, setting out key initiatives to achieve the community's vision for the area:

> "*Glenferrie will be a vibrant and accessible place where everyone feels welcome. The streets and public spaces will offer more greenery and opportunities for people to meet, shop, learn and hold events. The local economy and community will flourish, with people and businesses representing the area's rich diversity*."

The Maling Road Place Plan was endorsed in 2020 and is currently guiding key initiatives and projects aimed to fulfil the community's vision for the precinct:

> "Maling road will offer a unique village feel, with its heritage character and diversity of shops complemented by playful and vibrant spaces attracting people of all ages and backgrounds, morning to evening."

Project outcomes:
In early 2020, over 1,100 people shared their ideas and blue-sky thinking to enhance the Glenferrie Road precinct. The results of this consultation helped shape the Glenferrie Road Place Vision - a document that brings together a collective vision for the future of the precinct to guide Council's efforts in creating a place that is vibrant and welcoming. It served as the first step in developing a comprehensive plan for the future of Glenferrie Road.

In August and September 2020, more than 700 people helped to prioritise key opportunities to improve the precinct via an online survey and interactive online workshops. The feedback from both stages of consultation will inform the future draft Glenferrie Road Place Plan - a document full of projects and initiatives to revitalise the precinct now and into the future. The draft Plan is expected to be delivered in 2021-2022.

Over 1,200 people shared their big ideas to revitalise Maling Road during community engagement held in late 2019. These ideas informed the development of the Maling Road Place Vision. This document brings together the community's feedback and initial research about the area.

In May 2020, the community helped to prioritise the key opportunities identified in the Place Vision. This input alongside thorough place analysis has contributed to the Maling Road Place Plan. This document contains projects and initiatives to improve Maling Road now and into the future.

Theme 7: Civic Leadership and Governance

Strategic Objective 7: Ensure that ethical, financial and socially responsible decision making reflect community needs and are based on principles of accountability, transparency, responsiveness and consultation.

Annual commitment: Undertake consultation for the review and refresh of the Boroondara Community Plan 2021-2031 incorporating the Council Plan 2021-25 and Municipal Public Health and Wellbeing Plan 2021-25, to assist Council to deliver on priorities most important to the community.

Project overview: Boroondara Community Plan 2021-31.
The Boroondara Community Plan is our key strategic document which outlines what the community values most in the City of Boroondara, and demonstrates how Council will practically bring our community's vision to life. Our plans, processes, strategies, budget decisions and operational actions are informed by this Plan to ensure we're delivering what is important for those that live, work, study and play in Boroondara.

The 10-year Plan was initially developed in 2017, informed by 11,845 responses received during community consultation - Council's largest consultation activity to date. Throughout 2020-21, we began the process of renewing the Boroondara Community Plan to ensure it reflects the current needs and aspirations of our community.

Project aims: Every four years, Council is legislatively required to work with the community to update our 10-year vision under the *Local Government Act 2020*. The Act requires all Victorian councils to work with the community to develop or update a long-term vision by October 2021 through deliberative engagement practices. It also fulfils our commitment we made in 2017 to 'keep in touch with the community'. By using some of the questions from the initial consultation for the development of the Boroondara Community Plan, we established benchmarks to compare the community's needs and aspirations each time the Plan is reviewed in line with the new Council term. Consulting with our community through a large scale survey in December and January, followed by deliberative workshops in March and April, is consistent with the consultation method undertaken to develop the Boroondara Community Plan in 2016-17.

Project outcomes: In December and January, more than 4,700 people told us what's most important to them during Stage 1 consultation. People had their say via Engage Boroondara, our new online engagement platform.

In March and April, over 200 people representative of Boroondara's diverse community participated in a series of workshops. During the workshops, participants considered the findings from stage 1 of consultation, as well a range of issues, to help guide decisions about where Council should focus its resources in both the medium and long term.

This deliberative engagement process allowed us to collect robust information to inform the update of the Boroondara Community Plan. The findings showed us the seven priority themes that emerged in 2017 are still relevant to our community, with some more important than ever.

The draft Plan is expected to be released for public comment in September 2021, with the final Plan expected to be presented to Council in late-October 2021 for consideration and endorsement.

Our response to COVID-19 pandemic

To continue providing support to our communities to prepare for, respond to and recover from COVID-19, Council activated various relief and recovery responses in line with our Municipal Emergency Management Plan and Pandemic Plan.

- Over 1,400 calls were received through the COVID support hotline this financial year. 50 of these were cases where people had more complex issues and were provided with further support.
- Over 23,500 meals were provided by local community organisations this financial year.

Coronavirus support hotline
The dedicated coronavirus support hotline continues to provide emergency relief and referral services to residents wanting advice and support during COVID-19. There were over 1,400 calls to the hotline this financial year. Psychological First Aid training is available to call centre staff enabling them to better respond to callers and to support their own wellbeing.

Coronavirus hub on website
A dedicated COVID-19 hub is well established on the website, providing timely and clear information for residents and businesses on closures and changes to Council services and Council's response to the pandemic. Links to information on key health messages, testing sites, vaccination hubs and key contact details for various support services are also provided.

A Relief and Recovery Community Services Directory provides guidance and contact details on where residents can get assistance for a wide range of issues such as food and shopping, counselling, accommodation, finances and legal issues. A fact sheet with important COVID-19 related information translated into the five main languages spoken in Boroondara is also available.

Financial Relief package and parking modifications
A $4.5 million financial assistance package continues to provide tangible support to residents, businesses and community groups during COVID-19. This package contains a range of initiatives, including the waiver of various types of permit fees. Ratepayers are able to seek assistance through Boroondara's existing Financial Hardship Policy.

Council continues to apply a modified parking enforcement approach where appropriate, including improved access to parking resources, longer parking times at key locations impacting community members and traders (e.g. shopping strips).

Support for local businesses
Council has partnered with the Local Jobs Program to support the growth of the hospitality workforce in Boroondara. By engaging with local traders associations, hospitality traders and training providers the program seeks to address a resourcing gap for the hospitality industry.

To support local cafes and restaurants, Council launched the COVID-19 Business Concierge and Hospitality Support Program, this outreach program is designed to be an engagement, support and guidance program supporting businesses in meeting their requirements in operating under COVID-19 restrictions.

Love Local Life, a local business website and directory was developed to promote Council's business community online and provide local businesses with marketing opportunities to highlight unique offerings, products and services. This initiative encourages residents to assist in economic recovery throughout the municipality by supporting and buying local to mitigate the impacts of COVID-19 on local businesses.

Support for community groups
To support sporting clubs, Council implemented a range of initiatives. This included reducing some seasonal licence fees for sporting clubs, including half of the summer season sportsground tenancy fees and utilities charges.

When there was capacity for some sporting clubs to re-open, COVID Safe Plans were developed by clubs and reviewed by Council to ensure requirements relating to social distancing and hygiene were planned for and implemented.

A number of forums have been held with sporting clubs to discuss COVID-related issues and a COVID resource guide was also developed. Further, a specific forum on mental health was held to help clubs navigate these difficult times.

An initiative called "Play On Boroondara' was developed, with the main objective being to support sport and recreation clubs and the community return to sport participation after COVID-19 restrictions eased. The event was made up of three weeks of free come and try activities at Boroondara sport and recreation clubs and included 60 activities/sessions suitable for a range of ages.

Activities and events move online
Exhibitions, events and workshop were made available online, enabling people to continue being socially engaged. This included the implementation of an online shop, allowing art sales to continue in support of local artists.

School holiday programs continued with online performances, workshops and events, and activity packs which were posted out to participants allowing them to engage with the arts from home. The Boroondara Creative Network stayed connected through online meetings.

The home library book delivery service was expanded so people can order library materials to be delivered to them at home with many library activities moving online including children's story times, book clubs, local and family history workshops and the Boroondara Photograph Competition.

Creative engagement was focused in the public realm, including installation of murals and ground decals, enabling our community to enjoy and experience art when civic and cultural facilities were closed.

An inaugural Boroondara Christmas at Home celebration was delivered online showcasing community and professional artists collaborating together and an online concert for the enjoyment of those at home.

When restrictions had eased temporarily, more than 100 hours of live music performances was delivered to local shopping centres and precincts providing outdoor entertainment for the community to support the recovery of the local economy. The traditional Summer in the Park outdoor program was also adapted, with a series of small outdoor cinema and live performances being delivered to the community, across all wards in a COVID-Safe environment.

Coordination with community organisations providing support
Weekly meetings have continued to be held with local community organisations providing food and material aid to share experiences, resolve issues and ensure there is sufficient resources to meet demand. Approximately 23,500 meals were provided this financial year. A contingency plan for food and material aid exists in the event of one of the key providers had to close due to COVID infection.

Some Neighbourhood Houses and Council's aged services team have continued to run errands and provide shopping support to those residents without any other support.

Community connections
An agreement for Council to manage the Community Activation and Social Isolation Initiative (CASI) with the Department of Health and Human Services has continued. Residents who need social, practical and emotional support are provided with advice and support, including those who are referred through the State COVID-19 hotline, managed by the Australian Red Cross.
The importance of community connectedness was promoted online and Connection Cards were created to encourage people to get to know and provide support to their neighbours. Information was also provided on how Council services were modified so people could stay connected in different ways.

Social support calls were made to residents who required any of the above supports and included contacting elderly residents experiencing social isolation due to being house-bound.

To address social isolation in young people, Council ran a program in May and June 2020, providing them with the opportunity to participate in a wide range of recreational and sport activities to increase social connection and awareness of local activities and participating groups.
Council also communicated important health information and updates to eligibility for the national COVID-19 vaccine program to vulnerable persons in Boroondara with a campaign being rolled out through Council's communication channels. Priority communities were provided with promotional material to distribute to client groups to increase awareness and uptake of the COVID-19 vaccine program.

Support for the local volunteer sector
Council has provided tailored COVID support to prospective volunteers, volunteers and leaders of volunteers through a range of free resources and services. This included the promotion of dedicated COVID-19 roles on behalf of organisations, the delivery of two dedicated COVID-19 forums with a presentation by the Department of Health and recognition of COVID-19 community response through two special Boroondara Volunteer of the Year Award categories. Council also received a joint State Government grant alongside Eastern Volunteers to deliver an online learning environment, the Volunteering Learning Hub. The Hub delivers nine learning modules to build skills and confidence in the local volunteer sector, with simple, self-guided online modules which focus on COVID-Safe volunteering, managing mental wellbeing and accessible volunteering.

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Our Council

City profile – Boroondara

The City of Boroondara includes the suburbs of Ashburton, Balwyn, Balwyn North, Camberwell, Canterbury, Deepdene, Hawthorn, Hawthorn East, Kew and Kew East, and parts of Glen Iris, Surrey Hills and Mont Albert.

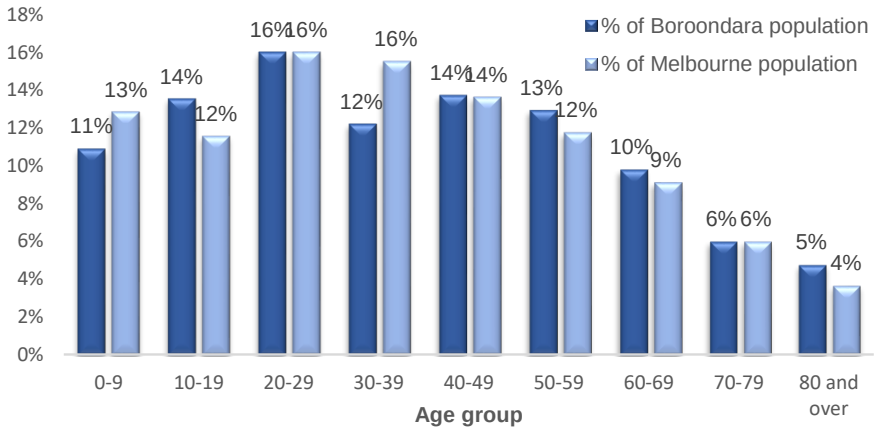
History

This area is the traditional land of the Wurundjeri Woi-wurrung people. After surveying the area in 1837, Robert Hoddle declared it the 'Parish of Boroondara' and because the area was densely wooded, he took the word from the Woi-wurrung language, translating it as 'where the ground is thickly shaded'.

The first local government body was the Boroondara District Road Board, formed in 1854, which encompassed the areas that were to become Hawthorn, Kew and Camberwell. With the amalgamation of these cities in June 1994, the City of Boroondara was created.

Population

Boroondara has an estimated residential population of 183,023 people (at 30 June 2020). Compared with Greater Melbourne, we have a smaller proportion of young children and people aged 30 to 39, but a larger proportion of 10 to 19 year olds and people over 50 years. Of all 79 Victorian local government areas, Boroondara has the fifth largest population of people aged 85 years and over. At the 2016 Census 3.8% of the population needed assistance with daily living tasks.



Where are we from?

Boroondara is culturally and linguistically diverse with residents coming from over 145 countries and speaking more than 120 languages. The proportion of Boroondara residents who were born overseas increased from 25.5% in 2006 to 30.9% in 2016.

At the 2016 Census, the majority of overseas born Boroondara residents had been born in a country where English is not a main language. Between 2006 and 2016 there was a large increase in the number of residents born in China and India in particular, and 45% of Boroondara residents who first arrived in Australia to live between 2006 to 2016 were born in one of these two countries.

Education hub

By area, Boroondara has one of the highest concentrations of schools of all Victorian local government areas, with 58 secondary, primary and special education schools, including 12 combined primary and secondary schools, as well as Swinburne University, Swinburne TAFE, the Hawthorn-Melbourne English Language Centre, and two Universities of the Third Age. Currently, 74 organisations offer a kindergarten program in Boroondara spanning across standalone kindergartens, long day care centres and independent schools.
The City also has 11 neighbourhood and community centres where residents can participate in programs focussing on health and wellbeing, languages, creative pursuits, the arts, cooking and technology.

Work and income

As at the 2016 Census, a quarter of Boroondara's employed residents work within the City of Boroondara and just under a quarter work in the City of Melbourne. Household income levels in Boroondara are higher than the Greater Melbourne average. At the 2016 Census, the median household income in Boroondara was $2,083 per week, compared to $1,542 for Greater Melbourne. Nonetheless, 14% of all Boroondara households are living on less than $650 a week.

The Census figures do not reflect the impacts of the COVID-19 pandemic on usual work patterns. During 2020-21, many employed residents worked from home due to COVID-19 restrictions and it is anticipated that hybrid models of working (working from home some days, and on-site other days) will continue to be embraced.

Where do we shop?

Boroondara has a strong retail/commercial sector. Boroondara has 53 shopping centres and strips, with the main shopping strips located at Camberwell Junction, Glenferrie Road, Hawthorn and Kew Junctions.

How do we live?

At the 2016 Census, Boroondara had 69,282 dwellings, ranging from separate houses (55% of all dwellings) to medium and high density dwellings, which are more commonly found in Hawthorn and Hawthorn East. Boroondara's housing market is one of the most expensive in Victoria. About 1.1% of Boroondara's housing is social housing (provided for non-profit purposes), which includes community-based and public housing.

Transport

The City has extensive train, tram and bus transport routes, but still has areas without easy access to public transport. Our sustainable transport network continues to expand, with over 57km of on-road bicycle lanes on arterial and local roads. The City also has 35km of shared paths across major trails, including the Gardiners Creek, Anniversary/Outer Circle, Main Yarra and Koonung trails.

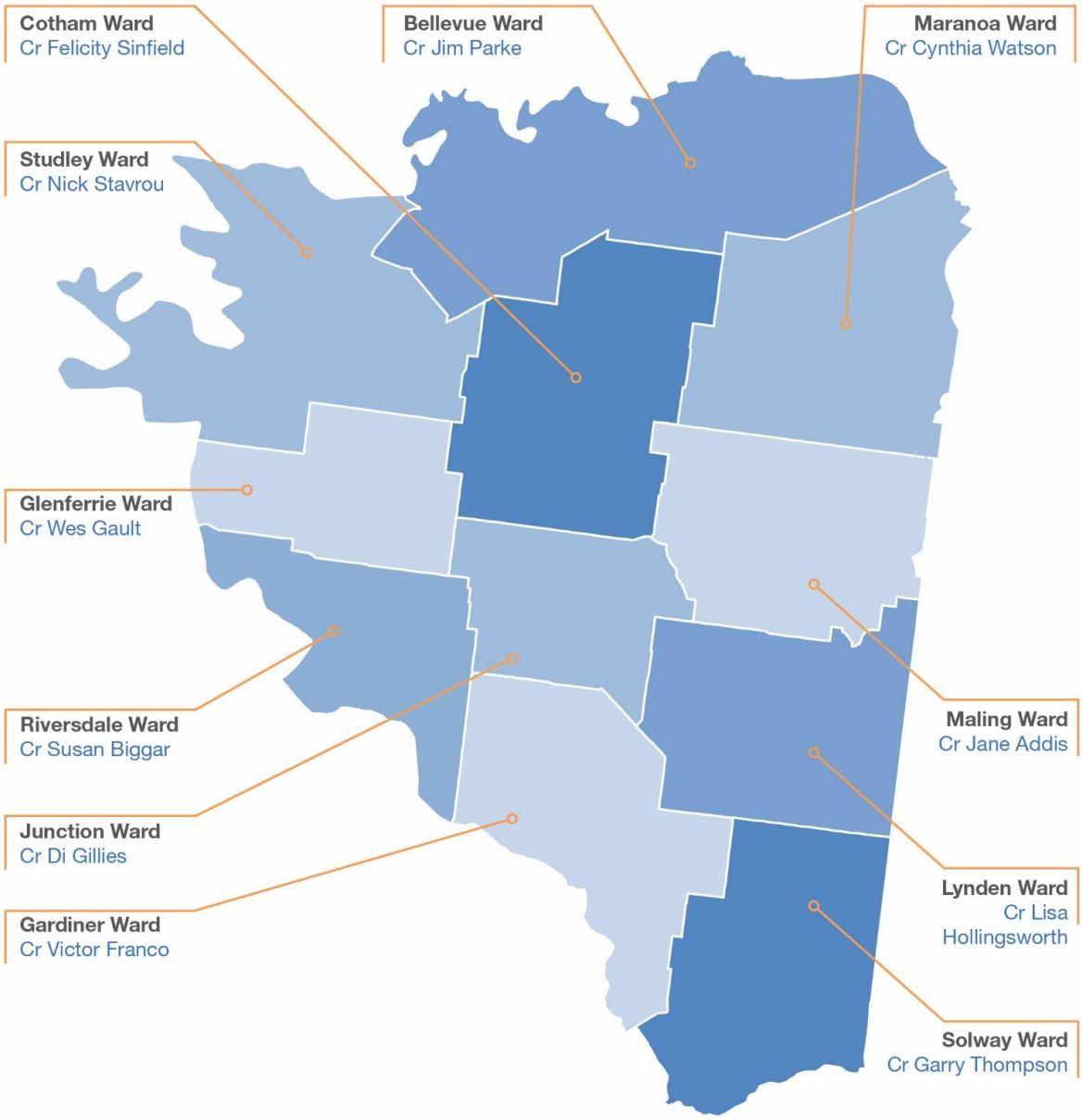
Open spaces

The City is rich in its biodiversity and array of flora and fauna; it has about 600 hectares of open space. Boroondara has retained its green and leafy streets, parks and gardens and the majority of residents have access to public open space close to their home.

Like other municipalities, a challenge ahead will be to maintain the standard of our current environment, liveability and heritage amidst the impacts of climate change, water shortages, increased pollution, and increasing population densities and development.

For more information and statistics about the City of Boroondara, go to
https://www.boroondara.vic.gov.au/about-council/history-and-demographics

Council wards



City of Boroondara's 11 Council wards

The names of the wards were chosen to reflect the communities they represent. Ward names have significance for the areas covered, honouring significant people and landmarks in Boroondara's rich history.

A detailed map of the City and the ward boundaries is included on page 39.

Council offices

Camberwell office
8 Inglesby Road, Camberwell

Postal address
Private Bag 1
Camberwell VIC 3124

Website: www.boroondara.vic.gov.au
Telephone: 9278 4444
Email: boroondara@boroondara.vic.gov.au

Our Councillors

On Thursday 9 July 2020, the Victorian Minister for Local Government formally announced a change to Boroondara's electoral structure following a review by the Victorian Electoral Commission (VEC). There was an increase in ward and councillor numbers from 10 to 11. The new ward was named Riversdale Ward, and is located to the south-west where it shares a boundary with Glenferrie, Junction and Gardiner Wards. This addition also resulted in a number of boundary changes across the municipality.

The City of Boroondara's 11 Council wards in 2020-21 are represented by individual councillors, each elected by members of the community for a four-year term of office. The 11 councillors are the elected representatives of all residents and ratepayers across the City. They are responsible for setting the strategic direction of the municipality, developing policy, identifying service standards and monitoring the performance of the organisation. On 24 October 2020, the Boroondara community elected this Council for a four year term.

Cr Garry Thompson, Mayor

Solway Ward

First elected: October 2016
Mayor: 2020-21

T 9278 4457
M 0417 153 512
E garry.thompson@boroondara.vic.gov.au

Cr Jim Parke

Bellevue Ward

First elected: October 2012
Mayor: 2015-16 and 2017-18

T 9835 7840
E jim.parke@boroondara.vic.gov.au

Cr Felicity Sinfield

Cotham Ward

First elected: October 2016

T 9835 7841
M 0418 793 573
E felicity.sinfield@boroondara.vic.gov.au

Cr Victor Franco

Gardiner Ward

First elected: October 2020

T 9835 7842
M 0482 888 635
E victor.franco@boroondara.vic.gov.au

Cr Wes Gault

Glenferrie Ward

First elected: October 2020

T 9835 7849
M 0482 999 393
E wes.gault@boroondara.vic.gov.au

Our Councillors (continued)

Cr Di Gillies
Junction Ward
First elected: October 2020

T 9835 7843
M 0482 999 919
E di.gillies@boroondara.vic.gov.au

Cr Lisa Hollingsworth
Lynden Ward
First elected: October 2016

T 9835 7844
M 0417 908 485
E lisa.hollingsworth@boroondara.vic.gov.au

Cr Jane Addis
Maling Ward
First elected: October 2012
Mayor: 2018-19

T 9835 7845
M 0409 267 902
E jane.addis@boroondara.vic.gov.au

Cr Cynthia Watson, Deputy Mayor
Maranoa Ward
First elected: October 2016
Mayor: 2019-20

T 9835 7846
M 0419 488 204
E cynthia.watson@boroondara.vic.gov.au

Cr Susan Biggar
Riversdale Ward
First elected: October 2020

T 9835 7810
M 0482 999 959
E susan.biggar@boroondara.vic.gov.au

Cr Nick Stavrou
Studley Ward
First elected: October 2020

T 9835 7848
M 0482 999 209
E nick.stavrou@boroondara.vic.gov.au

THE COMEBACK TRAIL TENET
BURNT ORANGE HERESY

Our people

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Organisational structure

Council is the governing body that appoints a Chief Executive Officer (CEO), who has responsibility for the day-to-day leadership of the organisation. The CEO, four directors and an executive manager form an Executive Leadership Team to lead the organisation:

Phillip Storer
Chief Executive Officer

T 9278 4455

Office of the CEO includes:

- Chief Financial Office
- Governance and Legal

Senior officers reporting directly to the CEO who form the Executive Leadership Team:

Shiran Wickramasinghe
Director Urban Living

T 9278 4800

Areas of responsibility:

- Building services
- Civic Services
- Strategic and Statutory Planning

Carolyn McClean
Director Community Support

T 9278 4600

Areas of responsibility:

- Arts and Culture
- Community Planning and Development
- Health and Wellbeing Services
- Library Services
- Local Economies, Placemaking and Active Ageing

Bruce Dobson
Director Customer and Transformation

T 9278 4300

Areas of responsibility:

- Customer and Communication
- Strategy and Performance
- Transformation and Technology

Senior officers reporting directly to the CEO who form the Executive Leadership Team:

Daniel Freer
Director Places and Spaces

T 9278 4500

Areas of responsibility:

- Asset and Capital Planning
- Capital Projects
- Environmental Sustainability and Open Spaces
- Facilities, Waste and Infrastructure
- Traffic and Transport

Carolyn Terry
Executive Manager People, Culture and Development

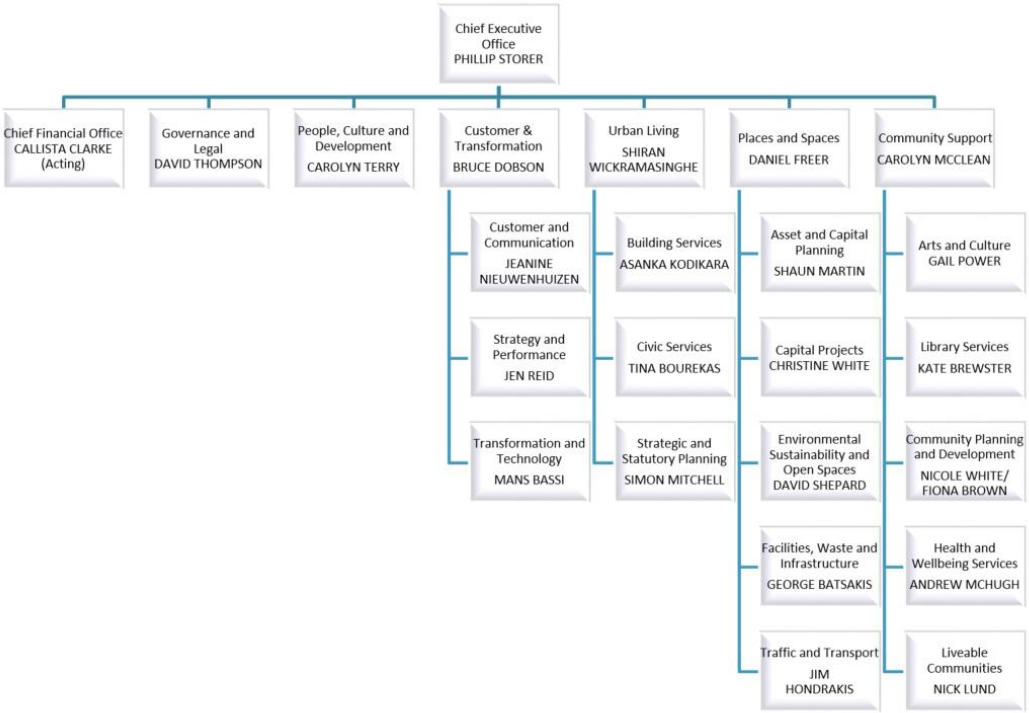
T 9278 4410

Areas of responsibility:

- Employee Relations
- Change Management
- Health, Safety and Wellbeing
- Organisational Development
- Workforce Planning and Recruitment

The Senior Leadership Team (SLT) includes the Executive Leadership Team and all department managers. SLT has a broad skill set and gender, age, sector and geographical diversity, contributing to the strength of the administration.

The organisational structure as at 30 June 2021:



Council employees

A summary of full time equivalent (FTE) Council employees by organisational structure, employment type and gender:

Employment type/ gender	CEO's Office	Community Support	Customer and Transformation	Places and Spaces	Urban Living	Total FTE
Permanent FT - F	33.00	106.00	74.00	28.00	43.26	284.26
Permanent FT - M	14.00	26.76	67.00	163.33	61.88	332.97
Permanent PT - F	12.18	104.87	22.14	13.12	23.95	176.26
Permanent PT - M	1.47	10.73	3.21	1.84	14.22	31.47
Casual - Female	2.24	10.63	0.00	0.88	0.99	3.01
Casual - Male	0.00	0.00	0.00	0.00	0.00	0.00
Total	**63.99**	**260.50**	**166.35**	**207.33**	**144.54**	**842.71**

***Legend**: FT - Full time; PT - Part time; F - Female; M - Male*

A summary of full time equivalent (FTE) employees categorised by employment classification and gender:

Employment classification	Female FTE	Male FTE	Total FTE
Band 1	11.16	9.90	21.06
Band 2	0.54	6.69	7.23
Band 3	40.02	35.39	75.41
Band 4	111.54	29.46	141.00
Band 5	87.32	37.13	124.45
Band 6	85.09	54.30	139.38
Band 7	41.80	32.42	74.22
Band 8	25.01	25.16	50.17
Band not applicable	72.78	137.00	209.78
Total	**467.35**	**365.18**	**832.53**

Equal Employment Opportunity Program

Council has a multi-faceted Workplace Diversity and Inclusion Strategy which encompasses equal opportunity.

Equal Employment Opportunity matters are considered as part of an overarching Workforce Diversity and Inclusion Strategy. During the year interactive Diversity & Inclusion training was delivered to all leaders and a Diversity & Inclusion learning module to all staff. A Gender Equality Experience Survey was also conducted. The findings will help to inform our Workplace Gender Equality Action Plan.

Other employee matters

Organisation Redesign

An organisation redesign was implemented over three phases resulting in a large number of changes including transfers of positions between departments, creation of new positions and some redundant roles.

COVID-19 Workplace Implications

Council made significant effort over the year to ensure staff were kept informed of workplace implications of the COVID-19 pandemic and changing levels of restrictions.

Health Safety and Wellbeing

Council's Health Safety and Wellbeing Strategy 2020-23 outlines Council's commitment to embedding health, safety and wellbeing into how we think and act. Health, Safety and Wellbeing activity in 2020-2021 strongly focused on the organisation's response to COVID 19 including provision of a range of mental health supports.

Our Volunteers

Boroondara Volunteer Resource Centre

The Boroondara Volunteer Resource Centre (BVRC) provides a suite of free volunteer services to support the local volunteer sector, including prospective volunteers, current volunteers, volunteer-involving organisations and Council volunteer programs.

Between 1 July 2020 and 30 June 2021, the BVRC assisted 2,480 prospective volunteers in finding relevant, meaningful volunteer opportunities. This included:

- 649 skilled professionals registered to volunteer their skills on the Boroondara Volunteer Skills Bank
- 3,608 role referrals made through the BVRC's volunteer portal, phone or face-to-face appointments with clients
- 5,413 expressions of interest received in volunteer roles promoted on behalf of local volunteer-involving organisations and Council volunteer programs.

The BVRC delivered 10 workshops to volunteers and volunteer leaders to strengthen their knowledge and skills in their respective roles with a total 133 attendances recorded across all sessions.

Volunteering with Council

Council operates 14 volunteer programs, including *Add Life to Your Years, Backyard Biodiversity and Bird Monitoring, Boroondara Cooks, Boroondara Eisteddfod, Community Transport, English Conversation Club, FReeZA, Home Library Service, L2P Driving Program* and *Town Hall Gallery.*

Events and Recognition

The BVRC has delivered four public events, including the Boroondara Volunteer Expo, online Skilled Volunteer Meet, International Volunteer Day and National Volunteer Week. A total 413 people participated in these events, both in-person and online.

The BVRC also ran the 2021 Boroondara Volunteer of the Year Award, which had two additional COVID-19 categories to recognise volunteers and organisations that responded 'above and beyond' to the challenges presented by the pandemic. The Award categories were:

- 2021 Boroondara Volunteer of the Year Award
- COVID-19 Outstanding Local Hero
- COVID-19 Outstanding Innovative

COVID-19 Response

The BVRC provided a range of support to the local volunteer sector in response to the pandemic including:

- two COVID-19 forums to provide local volunteer leaders with health and safety advice for the volunteer sector
- access to the 'Volunteering Learning Hub' an online learning environment designed to build confidence and skills in prospective volunteers, current volunteers and volunteer leaders through the pandemic (developed in partnership with Eastern Volunteers, funded by the Victorian Government)
- referred 42 prospective volunteers to three dedicated COVID-19 roles.

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67 Theme 2 - Your Parks and Green Spaces

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74 Theme 4 - Neighbourhood Character and Heritage

77 Theme 5 - Getting Around Boroondara

81 Theme 6 - Your Local Shops and Businesses

83 Theme 7 - Civic Leadership and Governance

Our performance

Planning and accountability

Council's short, medium and long term plans are influenced by community feedback, research and government policy.

Our ongoing monitoring and reporting of performance through monthly, quarterly, and annual reports ensures we are accountable, transparent and comply with legislation.

The structure of Council's Integrated Planning Framework highlights the relationship between the Council Plan, the Annual Budget and service delivery.

Council Plan

Boroondara's Council Plan 2017-21 outlines our vision and strategic plan for the Council term. The Plan commits to long-term planning in building capacity in many areas, continuing to revitalise our City, focusing on our community services and delivering needed infrastructure and asset renewal projects.

The Budget 2020-21 outlines Council's commitments in support of the Strategic Objectives and other adopted strategies and plans.

The Council Plan 2017-21 was revised in June 2018 to align with the community priorities identified through extensive consultation in the Boroondara Community Plan 2017-27, Council's key strategic document that sets out the 10-year vision for the City's future.

This annual report documents the delivery of Council's seven Themes and seven Strategic Objectives in the Council Plan 2017-21 supported by annual commitments detailed in the Budget 2020-21 adopted by Council in June 2020.

Themes	Strategic Objective
Your Community, Services and Facilities	Community services and facilities are high quality, inclusive and meet a variety of needs now and into the future.
Your Parks and Green Spaces	Inviting and well-utilised community parks and green spaces.
The Environment	Our natural environment is healthy and sustainable for future generations.
Neighbourhood Character and Heritage	Protect the heritage and respect the character of the City to maintain amenity and liveability whilst recognising the need for appropriate, well-designed development for future generations.
Getting Around Boroondara	Travel options that are connected, safe, accessible, environmentally sustainable and well-designed.
Your Local Shops and Businesses	A vibrant local economy and shops that are accessible, attractive and a centre of community life.
Civic Leadership and Governance	Ensure that ethical, financial and socially responsible decision making reflects community needs and is based on principles of accountability, transparency, responsiveness and consultation.

How we are measured

Our performance is reported against each theme in four ways:
1. Results of strategic indicators in the Council Plan.
2. Progress of major initiatives and annual commitments in the Budget.
3. Performance of services funded in the Budget.
4. Results of prescribed service performance indicators and measures.

Symbols in this section

Directorate

The following symbols identify the directorate or executive leadership team that has responsibility for delivery of each commitment.

Chief Executive Office

Urban Living

Places and Spaces

Customer and Transformation

Community Support

People, Culture and Development

Status

Council's progress against each annual commitment is illustrated by the following symbols:

Completed

Commenced

Outcome

The outcome of the progress against each strategic indicator is illustrated as a percentage depicted by the following symbol:

Percentage indicators

Theme 1:
Your Community, Services and Facilities

Results of Strategic Indicators in the Council Plan:

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Strategic Objective Community services and facilities are high quality, inclusive and meet a variety of needs now and into the future.			
Overall participation in library services (includes loans, returns, visits, program attendances, e-books and audio loans, enquiries, reservations, Wi-Fi and virtual visits).	7,256,257	7,600,000	**5,424,026**
Comment: The result is below the annual target, but still a great result given there were several weeks of lockdown and services and spaces within libraries were impacted by social distancing and COVID-safe guidelines for the entire period.			
Participation in first MCH home visit (percentage of infants enrolled in the MCH service who receive the first MCH home visit).	99%	90%	**100%**
Satisfaction with recreational facilities.	79	79	**79**
Number of community organisations funded through the Community Strengthening Grants Program which includes, individual, annual and triennial grants.	163	175	**204**
Numbers of community groups using council facilities directly under a lease or licence agreement.	189	190	**190**
Food safety assessments (percentage of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment).	100%	100%	**96%**
Comment: Council is required to inspect food premises within a registration period. The registration period is from 1 January 2020 to 31 December 2020. During this time, the number of inspections to food premises able to be completed were impacted by the COVID-19 restrictions. Some of these businesses include sporting clubs and aged care facilities and were not inspected because they were not operating, or otherwise received an independent audit from a 3rd party auditor, with a report of compliance sent to Council. As these premises were either not operating, or were assessed by a 3rd party auditor, the risk to public health was minimal.			

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Percentage of graffiti removed from Council owned assets within one business day of notification.	100%	97%	**100%**
Number of arts and cultural community events delivered by Council.	141	100	**190**
Number of attendances by young people at Youth Services programs or services.	6,338	4,000	**4,592**
Number of people participating in active ageing programs and events.	2,151	1,000	**1,112**

Progress of commitments in the Budget:

Our Major Initiatives/Commitments	Responsible Directorate	Status
Major Initiative		
1.3 Complete construction of the Camberwell Community Centre to provide enhanced facilities to the local community.		
Commitments		
1.1 Progress construction of the Canterbury Community Precinct to provide enhanced services to the local community.		
1.2 Commence construction of the Kew Recreation Centre to create a state of the art recreation facility to meet current and future community needs.		
1.4 Enhance the online offering of the Boroondara Library Service so that more community members can virtually connect with the library.		
1.5 Promote Boroondara Arts to intergenerational audiences and targeted community groups to enhance access and program participation through providing information and accessibility tours.		

Our Major Initiatives/Commitments	Responsible Directorate	Status
1.6 Maintain a register of Swimming Pools and Spas known to Council, as required by the new Swimming Pool Safety legislation, to ensure all registered pools and spas meet current safety barrier requirements.		
Comment: Due to the changes in the Building Act, Building Services successfully created an online eform to register pools and spas via Council's website. Council has recently introduced a second e-form to lodge Certificates of Compliance and /or Non-Compliance as required by the Building Regulations for pools and spas following safety barrier compliance inspections. To date in excess of 6,100 pools and spas have been registered via the Council's website. Boroondara has approximately 10,300 known pools and spas and there are approximately 4,200 to be registered by owner.		
1.7 Raise awareness of community safety in Boroondara through events, projects, advocacy and education.		
1.8 Implement the Asset Management Plan to ensure Council Assets are managed appropriately for the community.		
1.9 Evaluate community engagement practices across Council to ensure they are inclusive and respectful of people with a disability.		
1.10 Deliver the "Boroondara Sports Club Awards" initiative which recognises and promotes clubs that support underrepresented groups, provide community benefit, support volunteers and promote the benefits of healthier living.		

Performance of services funded in the Budget:

Service category	Description	Net Cost Actual Budget Variance $'000
Arts and Cultural Services	• arts and cultural initiatives and programs, such as exhibitions, festivals and events • programs and manages Council's art facilities at the Town Hall Gallery, Kew Court House, Hawthorn Arts Centre and other community spaces • provides flexible spaces for community hire, including meetings, community events, private bookings and conference facilities • oversees the management and care of Town Hall Gallery Collection • provides support for community arts and culture groups through funding, partnerships, advice and advocacy.	**$2,447** **$2,970** **($523)**

Service category	Description	Net Cost Actual Budget Variance $'000
Asset Management	• undertakes condition assessments of facilities and infrastructure assets to ensure service standards are maintained • develops and updates long term capital renewal works program for roads, drains, bridges, buildings and footpaths • develops and implements policies, strategies and asset management plans • develops and reviews asset service levels and standards • develops and maintains and integrated asset management system to store and analyse asset data for asset planning purposes • develops the asset renewal investment strategy and financial asset forecasts for Council's long-term financial strategy • manages Council's street lighting • promotes occupational health and safety on Council worksites • provides specialist advice for planning and subdivision permit referrals and development approvals • undertakes proactive defect inspections of road infrastructure in compliance with Council's Road Management Plan.	**$3,340** **$3,455** **($115)**
Community Planning and Development	• aims to enhance the health, wellbeing and safety of residents • facilitates community connectedness, strengthens community capacity and responds to identified needs through the delivery of a range of programs, partnerships and networking opportunities for Boroondara's community • works actively within the community on key community development activities, including major community infrastructure projects and community events • provides support, advice and assistance to neighbourhood houses and men's sheds • develops policies, strategies and plans that address community priorities • monitors, forecasts and analyses community change and wellbeing • undertakes extensive community research on behalf of Council departments and the community • undertakes community engagement to support key initiatives such as placemaking • manages the Boroondara Community Grants Program of annual, small (biannual) commemorative and triennial operational grants • promotes, supports and assists the development of volunteering and civic participation through the BVRC. • Advocacy and project work to support community safety.	**$3,607** **$3,621** **($14)**

Service category	Description	Net Cost Actual Budget Variance $'000
Family, Youth and Recreation	• operates the Boroondara Maternal and Child Health support programs and services, Kindergarten Central Enrolment Scheme, Kew Traffic School, and the Boroondara Youth Hub • undertakes strategic planning and policy development to facilitate access to active participation opportunities for the Boroondara community • facilitates training and support for service providers and voluntary committees of management for early years and youth services and sport and recreation • provides support and information, services and programs to young people and their families, sport and recreation groups and organisations to enhance health and wellbeing • facilitates the development of integrated and coordinated services for children, young people and their families, sport and recreation clubs and organisations • supports the inclusion of children into four-year old kindergarten programs through the provision of the Preschool Field Officer Program • facilitates long day care, occasional care and kindergarten services through the provision of 43 buildings leased to early years management operators and volunteer committees of management • facilitates participation opportunities by the community in physical activity through the provision of facilities and contract management of the Boroondara Leisure and Aquatic Facilities, the Boroondara Tennis Centre and Junction Skate & BMX Park • manages leases for 87 facilities to sport and recreation groups, early years management operators and early years committees of management.	**$6,331** **$4,113** **$2,218**
Health and Active Ageing Services	• coordinates public health services including immunisation and environmental health • provides home support services via the Wellness and Reablement approach including home, personal and respite care, food services and property maintenance • provides volunteer and community transport, and social support (including events and planned activity groups) • coordinates emergency management (recovery) across the municipality • undertakes strategy and development with a focus on positive ageing.	**$4,807** **$5,679** **($872)**
Infrastructure Services	• maintains the City's infrastructure including buildings, drainage, footpaths and roads, shopping centres, park/street furniture and signs.	**$10,322** **$9,818** **$504**

Service category	Description	Net Cost Actual Budget Variance $'000
Library Services	• provides a large range of relevant, contemporary library collections and services: across five libraries and one library lounge, online and via home library services • provides welcoming community spaces for individual and group study, reflection, activity and discovery • promotes, advocates for and supports literacy development, reader development, lifelong learning, creative and intellectual development • provides family, children and adult library programs and activities • creates enthusiasm for local and family history research and discovery, creating connections with our local heritage • provides opportunities to explore, learn and use new and emerging technology.	**$8,303** **$8,214** **$89**
Local Laws	• delivers proactive patrol programs to maintain and promote safety and harmony within the community • delivers administrative and field services in amenity and animal management • delivers responsible pet ownership initiatives, road safety, amenity regulation and fire prevention • develops, implements and reviews appropriate local laws to achieve a safe and liveable environment • processes and issues permits relating to traders, tradespersons, disabled parking, residential parking, animal registrations, excess animals, commercial waste bins, street furniture and other uses of Council controlled land.	**$1,117** **$1,855** **($738)**
Sportsground services	• works with over 300 sports clubs, across 23 sports codes at over 100 sports facilities/grounds.	**$2,012** **$1,892** **$120**
Projects and Strategy	• develops, manages, reports and delivers the approved Environment and Infrastructure Capital Works and Building Renewal programs ensuring best value for money • provides project management and technical advice on Council's projects and infrastructure assets • manages the capital works programs and reporting to successfully deliver projects on time and within budget • investigates and develops strategic solutions for Council buildings and infrastructure assets • encourages and develops innovative design into quality outcomes.	**$2,817** **$3,100** **($283)**

Results of other service performance indicators and measures including explanation of material variation:

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Animal management					
Timeliness Time taken to action animal management requests (Number of days between receipt and first response action for all management related requests / Number of animal management requests)	2.43	1.42	1.58	**1.25**	In 2020-21, there was a significant increase in animal registrations which led to an increase in animal management requests. While there was an increase in requests, the average time taken to respond to animal management requests decreased.
Service standard Animals reclaimed (Number of animals reclaimed / Number of animals collected) x 100	44%	51%	59%	**48%**	During the last 12 months, a large number of semi-owned cats were collected. Given they are not usually registered (as residents may choose to feed a cat, but not 'own' it enough to register it), they have not been successfully reclaimed, as they are not registered. This has resulted in a marginally lower % than the target range.
Service standard Animals rehomed (Number of animals rehomed / Number of animals collected) x 100	N/A	N/A	10.4%	**10.7%**	
Service cost Cost of animal management service per population (Direct cost of the animal management service / Municipal population)	$6.88	$7.67	$7.73	**$7.84**	

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Health and safety Animal management prosecutions (Number of successful animal management prosecutions / Number of animal management prosecutions) x 100	N/A	N/A	100%	**100%**	
Aquatic Facilities					
Service standard Health inspections of aquatic facilities (Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities)	1.75	2	2	**0.33**	With aquatic facilities closed periodically during the State imposed COVID-19 restrictions, inspections of such facilities were not prioritised during this period.
Utilisation Utilisation of aquatic facilities (Number of visits to aquatic facilities / Municipal population)	14	15	10	**5**	COVID-19 restrictions during quarter one and two have had an ongoing impact on the year end results. Easing of restrictions during quarter three and four has seen an increase in attendance numbers, particularly in quarter four.
Service cost Cost of aquatic facilities (Direct cost of the aquatic facilities less income received / Number of visits to aquatic facilities)	N/A	N/A	-$0.03	**$2.24**	COVID-19 has impacted significantly on both year-end attendances and year-end financial performance, although quarter four was the first net positive financial performance from the Boroondara Leisure Aquatic Facilities (BLAF) in 2020-21.

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Food safety					
Timeliness Time taken to action food complaints (Number of days between receipt and first response action for all food complaints / Number of food complaints)	1.7*	1.7**	1.7***	**1.9**	
Service standard Food safety assessments (Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the *Food Act 1984* / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the *Food Act 1984*) x 100	100%*	100%**	100%***	**100%**	
Service cost Cost of food safety service (Direct cost of the food safety service / Number of food premises registered or notified in accordance with the *Food Act 1984*)	$398	$351	$366	**$381**	

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Health and safety Critical and major non-compliance outcome notifications (Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises) x 100	99%*	99%**	99%***	**96%**	Council is required to inspect food premises within a registration period. The registration period is from 1 January 2020 to 31 December 2020. During this time, the number of inspections to food premises able to be completed were impacted by the COVID-19 restrictions. Some of these businesses include sporting clubs and aged care facilities and were not inspected because they were not operating, or otherwise received an independent audit from a 3rd party auditor, with a report of compliance sent to Council. As these premises were either not operating, or were assessed by a 3rd party auditor, the risk to public health was minimal.

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Maternal and Child Health					
Service standard Infant enrolments in MCH service (Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received) x 100	101%	101%	102%	**100%**	
Service cost Cost of the MCH service (Cost of the MCH service / Hours worked by MCH nurses)	$72	$71	$72	**$70.77**	
Participation Participation in the MCH service (Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x 100	80%	83%	82%	**81%**	
Participation in the MCH service by Aboriginal children (Number of Aboriginal children who attend the MCH service at least once (in a year) / Number of Aboriginal children enrolled in the MCH service) x 100	96%	88%	100%	**96%**	
Satisfaction Participation in 4-week Key Age and Stage visit (Number of 4-week key age and stage visits / Number of birth notifications received) x100	N/A	N/A	99%	**102%**	

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Libraries					
Utilisation Physical library collection usage (Number of physical library collection item loans / Number of physical library collection items)	5	5	4	**3**	Physical loans continue to be lower in a COVID-19 environment, with lockdowns and restrictions impacting on usage of spaces and resources.
Resource standard Recently purchased library collection (Number of library collection items purchased in the last 5 years / Number of library collection items) x 100	51%	51%	48%	**60%**	Collection regeneration for physical and e-resources is an ongoing task within the library service and has continued throughout the COVID-19 period, with a particular focus on our e-Book and e-Audio collections.
Participation Active library borrowers in municipality (The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years) x 100	25%	27%	25%	**22%**	Active library borrowers were affected throughout the year due to several weeks of lockdowns and COVID-19 restrictions.
Service cost Cost of library service per population (Direct cost of the library service / Municipal population)	$46	$50	$50	**$48**	

** 2017 calendar year result*
*** 2018 calendar year result*
**** 2019 calendar year result*

Theme 2:
Your Parks and Green Spaces

Results of Strategic Indicators in the Council Plan:

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Strategic Objective Inviting and well-utilised community parks and green spaces.			
Customer Satisfaction survey, measures user satisfaction with a range of parks in Boroondara, benchmarked with participating councils	84%	80%	**N/A**
Comment: No data available for 2020-21. Due to COVID-19 restrictions and the sad passing of David Vial, owner of the IOSS company who completes Council's Parkscape Audit, the audit was not completed in 2020-21.			
Satisfaction with appearance of public areas	80	80	**79** 0 100
Cost to maintain park turf per hectare	$4,822	$4,850	**$4,726** 0 100

Progress of commitments in the Budget:

Our Major Initiatives/Commitments	Responsible Directorate	Status
Major Initiative		
2.3 Commence the construction of a new Regional Playground at Victoria Park to improve recreational use opportunities for children and families.		
Comment: This is a multi-year project that has completed community consultation and detailed design in 2020-21. Early works inclusive of disability access parking and line marking to support the playground have been completed. The project will be implemented in the 2021-22 financial year to deliver a Regional Playground, inclusive of climbing walls, nature based play, flying fox, skate area, changing areas, toilet facilities and seniors exercise equipment.		
Commitments		
2.1 Implement priority actions from the Shade Policy Implementation Plan to improve the provision of shade at playgrounds located at Yarra Bank Reserve, Hawthorn, Sir William Angliss Reserve, Hawthorn East and Fenton Reserve, Kew.		

Our Major Initiatives/Commitments	Responsible Directorate	Status
Comment: Construction of the shade structures has commenced at Yarra Bank. Implementation of the shade shelters at Sir William Angliss Reserve, Hawthorn East, and Fenton Reserve, Kew is scheduled for July.		
2.2 Enhance sporting pavilions to be more accessible and to better support a diverse range of user groups in response to community need.		
2.4 Design and deliver additional "dog friendly play areas" within existing parks and reserves to provide enhanced opportunities for social interaction for owners and their dogs.		

Performance of services funded in the Budget:

Service category	Description	Net Cost Actual Budget Variance $'000
Infrastructure Services	• manages and maintains built assets including playgrounds, barbeques, drinking fountains, park furniture, bins, fences and signs.	**$1,475** **$1,827** **($352)**
Open Space	• manages and maintains Boroondara's parks, gardens, sportsgrounds and biodiversity sites • manages bookings, events and applications associated with Boroondara's parks, gardens, reserves, sportsgrounds and pavilions • manages and maintains the Freeway Golf Course • maintains a significant and highly valued urban forest of street and park trees.	**$15,102** **$13,737** **$1,365**
Environment and Sustainable Living	• Promotes environmental sustainability and provides landscape and urban design services to encourage use, function and enjoyment of our outdoor spaces by the community.	**$451** **$631** **($180)**

Theme 3:
The Environment

Results of Strategic Indicators in the Council Plan:

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Strategic Objective Our natural environment is healthy and sustainable for future generations.			
Satisfaction with waste management	71	70	**72**
Satisfaction with environmental sustainability	61	65	**67**
Volume of harvested water (rain and stormwater) re-used within Council buildings and open space irrigation.	N/A	7ML	**8.5ML**
Tonnes of CO2 emissions from energy used in all Council-owned and operated buildings, street lighting, Council fleet, taxi and air travel. *Note: Information reported with a one year lag.*	21,788 tCO2e	Less than 22,000 tCO2e	**18,982**
Kerbside collection waste diverted from landfill (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	53%	58%	**69%**
Comment: Food waste previously made up half the weight of the kerbside garbage bin. However, introducing a Food Organics and Garden Organics (FOGO) service in 2020/21, Council has diverted over 29,000 tonnes of food and garden waste from landfill. The FOGO service has been a success, with the diversion rate rarely dropping below 69% on a month to month basis.			
Area of land managed for biodiversity (hectares)	44.2ha	44.2ha	**61.0**
Comment: Council took over Burke Road Billabong site and completed significant planting to increase area managed prior to impending losses forecast as the North East Link Project progresses.			

Progress of commitments in the Budget:

Our Major Initiatives/Commitments	Responsible Directorate	Status
Major Initiative		
3.4 Educate, support and monitor Phase 1 FOGO. Implement Phase 2 FOGO to multi-unit developments and report on landfill diversion.		
Commitments		
3.1 Undertake an engagement process so that eight to ten schools and 100 students can participate in events that motivate and empower our young leaders to deliver improved sustainability outcomes for the local community.		
Comment: Planning and engagement has been completed. School Summit has been postponed again due to June COVID-19 lockdown. Summit will now proceed in July.		
3.2 Reduce greenhouse gas emissions from Council's buildings by implementing cost effective energy efficiency upgrades/retrofits and installing solar photovoltaics (PV).		
Comment: Over $400,000 is allocated to the installation of Solar Photovoltaic at Hawthorn Aquatic Centre and Ashburton Pool and Recreation Centre. These projects have been delayed and will now be completed in July/August 2021.		
3.3 Implement initiatives including the Backyard Biodiversity project, Wildlife not Weeds program and rollout of interpretive signage to enhance and maintain urban biodiversity sites across the municipality.		
3.5 Explore ways to build resilience and support older adults to adapt to extreme weather events.		
3.6 Implement actions from the Waste Minimisation and Recycling Strategy to continue to reduce waste sent to landfill, maximise recycling and provide efficient waste services to the Boroondara community.		
3.7 Implement identified priority works at Council facilities (water harvesting, water recovery and water efficiency) to reduce tap water use and stormwater pollution.		
3.8 Engage with the community to develop a Climate Action Plan.		

Performance of services funded in the Budget:

Service category	Description	Net Cost Actual Budget Variance $'000
Environment and Sustainable Living	• strategically plan and develop open space improvements to our parks, gardens, shopping centres and streetscapes • helps the Boroondara community to live more sustainably in response to emerging environmental challenges (eg climate change, water shortage, biodiversity conservation) • promotes sustainability within built and natural environments in Boroondara • develops and implements policies and strategies that set direction in environmental management, public space improvements, conservation of natural resources and sustainable development • builds the capacity of Council to integrate environmental and sustainability issues into our buildings and public space improvements, daily operations and decision-making processes.	**$1,411** **$1,214** **$197**
Waste and Recycling	• manages waste services, including kerbside bin based waste, green, food and recycling collections, bundled green waste, xmas tree and hard waste collection service • operates the Boroondara Recycling and Waste Centre.	**$22,196** **$21,246** **$950**
Open Space	• maintain and manage the City's biodiversity • manage and maintain all trees on Council managed land including tree planting/establishment, maintenance and renewal programs.	**$1,459** **$1,679** **($220)**
Drainage Management	• develops and updates long term capital renewal works for drains • develops and implements strategies and engineering solutions to mitigate flooding and resolve drainage issues • undertakes drainage inspections and manages permits relating to storm water drainage	**$475** **$445** **$30**
Statutory Planning	• administers Council's Tree Protection Local Law and assesses applications for tree removal.	**$182** **$372** **($190)**

Results of other service performance indicators and measures including explanation of material variation:

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Waste Collection					
Satisfaction Kerbside bin collection requests (Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households) x 1,000	197	211	329	**285**	The change to the collection frequency of garbage bins with the introduction of the Food Organics and Garden Organics (FOGO) service in 2019-2020 resulted in elevated customer requests for missed bins.
Service standard Kerbside collection bins missed (Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts) x 10,000	6	6	15	**9**	The change to the collection frequency of garbage bins with the introduction of the Food Organics and Garden Organics (FOGO) service in 2019-2020 resulted in elevated customer requests for missed bins.
Service cost Cost of kerbside garbage bin collection service (Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins)	$122	$124	$140	**$115**	In 2020/21, a Food Organics and Garden Organics (FOGO) service was implemented by removing food organics from kerbside garbage bins and changing the service level from a weekly kerbside collection to a fortnightly.
Cost of kerbside recyclables bin collection service (Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins)	$47	$75	$84	**$83**	
Waste diversion Kerbside collection waste diverted from landfill	49%	49%	53%	**69%**	Food waste previously made up half the weight of the kerbside garbage

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
(Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins) x 100					bin. However, introducing a Food Organics and Garden Organics (FOGO) service in 2020/21, Council has diverted over 29,000 tonnes of food and garden waste from landfill. The FOGO service has been a success, with the diversion rate rarely dropping below 69% on a month to month basis.

Theme 4:
Neighbourhood Character and Heritage

Results of Strategic Indicators in the Council Plan:

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Strategic Objective Protect the heritage and respect the character of the City to maintain amenity and liveability whilst recognising the need for appropriate, well-designed development for future generations.			
Number of complaints regarding Neighbourhood Character and Heritage (excluding objections to planning permit applications and submissions to strategic planning projects)	16	55	**40** 0 100
Percentage of 'Demolition Consents' under Section 29A of the *Building Act* by Building Services checked within 15 business days	100%	100%	**100%** 0 100
Proportion of suburbs investigated by the Municipal Wide Heritage Gap Study	100%	100%	**100%** 0 100

Progress of commitments in the Budget:

Our Major Initiatives/Commitments	Responsible Directorate	Status
Major Initiative		
4.1 Protect the City's heritage by continuing a municipal wide heritage assessment of all properties not currently subject to a heritage overlay in the Boroondara Planning Scheme.		
Commitments		
4.2 Provide education to owners and developers about heritage overlays to increase a culture of custodianship.		

Performance of services funded in the Budget:

Service category	Description	Net Cost Actual Budget Variance $'000
Building Services	• encourages desirable building design outcomes for amenity protection and to maintain consistent streetscapes through the Report and Consent process • assesses building permit applications, conducts mandatory inspections and issues occupancy permits/final certificates for buildings and structures • provides property hazard and building permit history information to designers, solicitors, private building surveyors and ratepayers • conducts fire safety inspections and audits on public and/or high risk buildings to ensure life safety of occupants and the public • maintains a register of swimming pools and spas located within the municipality, conduct safety barrier compliance inspections when required to ensure a safer built environment • administers and enforces the *Building Act 1993* and *Building Regulations* including investigation of illegal and dangerous buildings to ensure public and occupant safety • provides building regulatory and technical advice to residents and ratepayers.	**$432** **($314)** **$746**
Statutory Planning	• processes and assesses planning applications in accordance with the *Planning and Environment Act 1987*, the Boroondara Planning Scheme and Council policies • provides advice about development and land use proposals as well as providing information to assist the community in its understanding of these proposals • investigates non-compliances with planning permits and the Boroondara Planning Scheme and takes appropriate enforcement action when necessary • assesses applications to subdivide land or buildings under the *Subdivision Act 1988* • defends Council planning decisions at the Victorian Civil and Administrative Tribunal.	**$3,938** **$4,307** **($369)**
Strategic Planning	• advocates for and prepares land use policy and standards within the context of Victorian state policy • promotes sustainable design and development and heritage conservation • manages the Municipal Strategic Statement • develops policies and plans to guide land use and development.	**$1,298** **$1,896** **($598)**
Asset Protection	• manages permits relating to the asset protection local law • manage public authority requests.	**($729)** **$309** **($1,038)**

Results of other service performance indicators and measures including explanation of material variation:

Service/indicator/measure	Results				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Statutory Planning					
Timeliness Time taken to decide planning applications (The median number of days between receipt of a planning application and a decision on the application)	105	119	98	**98**	
Service standard Planning applications decided within required timeframes (Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made) x 100	60%	65%	74%	**83%**	Process improvements gained through implementation of the Statutory Planning Paperless Office Project and fewer large scale development projects, largely due to the COVID 19 pandemic, have contributed to the improvement in the percentage of planning applications processed within the specified timeframe.
Service cost Cost of statutory planning service (Direct cost of the statutory planning service / Number of planning applications received)	$3,472	$4,019	$3,740	**$3,603**	
Decision making Council planning decisions upheld at VCAT (Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications) x 100	52%	41%	49%	**55%**	The percentage excludes planning appeals successfully mediated.

Theme 5:
Getting Around Boroondara

Results of Strategic Indicators in the Council Plan:

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Strategic Objective Travel options that are connected, safe, accessible, environmentally sustainable and well-designed.			
Satisfaction with sealed local roads	72	71	**74**
Satisfaction with local shared paths for cycling and walking as a way to get around Boroondara	58	67	**63**
Comment: With COVID-19 there was increased use of our shared paths for cycling and walking with some paths experiencing a two or three fold increase in use. With increased use, while beneficial, concerns were also raised about the high numbers with respect to access and safety which may have impacted the level of satisfaction.			
Sealed local roads maintained to condition standards (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	95%	95%	**95%**
Percentage completion of six-monthly defect inspections on Council roads and footpaths in higher risk locations	100%	99%	**100%**
Percentage of footpath defects remediated within the timeframes specified in the Road Management Plan	92%	95%	**95%**
Number of traffic counts and surveys	229	170	**68**
Comment: Traffic counts and surveys have been significantly impacted by COVID-19 as traffic conditions were not representative of typical conditions. Counts and surveys resumed in the second quarter clear of lockdown restrictions.			

Progress of commitments in the Budget:

Our Major Initiatives/Commitments	Responsible Directorate	Status
Major Initiatives		
5.1 Explore opportunities and implement actions to enhance wayfinding lighting on paths and shared paths to increase use and improve safety.		
5.5 Advocate for the needs of the Boroondara community in relation to the North East Link project.		
Commitments		
5.2 Implement actions from adopted access plans and parking studies and other initiatives to improve safety, access and the effective management of parking, including Kendall Street and Inglesby Road access initiatives and construction of the Fairholm Grove northern car park following the completion of the Camberwell Community Centre.		
Comment: The raised threshold design for the Camberwell Road / Avenue Road / Crescent Road intersection is being modified in line with the Department of Transport's feedback and a Road Safety Audit. *Improvements to indented parking along Glen Iris Road near Ferndale Park were completed in March 2021.* *Indented parking improvements at the Boroondara Sports Complex, a school crossing upgrade on Gordon Street and the footpath extension along Auburn Road south of Burgess Street have been completed.* *Other initiatives including a new footpath along Kendall Street, laneway improvements for pedestrian safety on Camberwell Road and in the Inglesby Road car park are under development.* *The Fairholm Grove northern car park was constructed following the completion of the Camberwell Community Centre.*		
5.3 Implement actions from the Road Safety Strategy to improve road safety for all road users including recommendations from an audit of school crossings.		
5.4 Upgrade existing treatments and introduce traffic management devices in response to identified safety concerns or community needs.		
5.6 Advocate to the Victorian Government for the needs of the Boroondara community in relation to Public Transport improvements for disability access and network linkages, Level Crossing Removal Projects, Walmer Street Bridge and The Boulevard upgrades.		
5.7 Deliver Council's community transport service to vulnerable residents and explore ways to broaden its reach.		

Performance of services funded in the Budget:

Service category	Description	Net Cost Actual Budget Variance $'000
Safe and well maintained road infrastructure	• proactive resheeting and reconstruction of roads and associated infrastructure • road reinstatements following works and developments • undertake road micro-surfacing and associated line marking.	**$252** **$483** **($231)**
Local Laws	• delivery of the School Crossing Supervision program through the provision of supervision at school crossings and the overall management and administration of the program • delivers administrative and field services in parking management.	**$55** **($6,199)** **$6,254**
Traffic and Transport	• develops, assesses and implements engineering solutions that address the amenity of residential and commercial areas • implements parking and traffic management strategies • assesses traffic and parking implications of planning permit and rezoning applications • assesses footpath and parking bay occupation applications, street party applications and full and part road closure applications • investigates black spot accident locations and develops remedial treatments • coordinates and implements sustainable transport initiatives including car share, green travel plans and a variety of active transport programs • designs, consults and implements transport projects including on road bicycle lanes, shared paths, road safety initiatives, pedestrian and bicycle improvements, disability access and traffic treatments • advocates for improvements to public transport and sustainable transport initiatives • develops feasibility studies and grant applications to state and federal authorities for accident black spot locations and pedestrian and bicycle improvement projects • provides strategic transport planning advice and develops associated studies • assesses high and heavy vehicle route applications.	**$1,496** **$1,348** **$148**

Results of other service performance indicators and measures including explanation of material variation:

Service/indicator/measure	Result				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Roads					
Satisfaction Sealed local road requests (Number of sealed local road requests / Kilometres of sealed local roads) x 100	91	63	67	**61**	
Condition Sealed local roads maintained to condition standards (Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads) x 100	97%	98%	96%	**95%**	
Service cost Cost of sealed local road reconstruction (Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed)	$93	$91	$92	**$101**	
Cost of sealed local road resealing (Direct cost of sealed local road resealing / Square metres of sealed local roads resealed)	$24	$20	$20	**$24**	
Satisfaction Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads).	73	71	72	**74**	

Theme 6:
Your Local Shops and Businesses

Results of Strategic Indicators in the Council Plan:

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Strategic Objective A vibrant local economy and shops that are accessible, attractive and a centre of community life.			
Community satisfaction with the quality of streetscapes in shopping centres, as a key means of attracting and retaining shops and businesses	53	55	**57**
Number of proactive strip shopping centre maintenance inspections completed	1,295	1,000	**1,257**
Number of members of the Boroondara Business Network	1,323	1,250	**1,442**
Number of participants in Council's business training activities	1,040	1,300	**1,542**

Progress of commitments in the Budget:

Our Major Initiatives/Commitments	Responsible Directorate	Status
Major Initiative		
6.3 Implement a Placemaking approach in the Glenferrie and Maling Road precincts to shape and design our public spaces and shopping centres, to increase social interaction, economic viability and enhance the health and wellbeing of our community.		
Commitments		
6.1 Continue to implement the Christmas in Boroondara program to promote the vitality of the City's shopping centres and support a festive community spirit.		
6.2 Promote co-working spaces and opportunities which offer training, access to technology and tools to support start-up and emerging businesses in the City of Boroondara.		

Performance of services funded in the Budget:

Service category	Description	Net Cost Actual Budget Variance $'000
Economic Development	• manages the implementation of the Economic Development and Tourism Strategy for Council • strengthens the viability of local businesses, including strip shopping centres and facilitates eight special rates scheme for shopping centres • facilitates the Boroondara Business Network to support new and established businesses, through training and mentor services • facilitates the Boroondara Farmers Market, the Hawthorn Makers Market, the Camberwell Fresh Food Market and the Camberwell Sunday Market • facilitates the Vibrant Retail Precincts stream of Council's community grants program • facilitates regular networking opportunities for the local business community • supports and promotes tourism opportunities across the municipality • delivers the City-wide Christmas in Boroondara Program.	**$1,143** **$1,147** **($4)**
Minor shopping centre maintenance	• implements the Shopping Centre Improvement Program which delivers streetscape improvements to our small and medium sized shopping centres.	**$231** **$287** **($56)**

Theme 7:
Civic Leadership and Governance

Results of Strategic Indicators in the Council Plan:

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Strategic Objective Ensure that ethical, financial and socially responsible decision making reflect community needs and are based on principles of accountability, transparency, responsiveness and consultation.			
Satisfaction with community consultation and engagement	59	61	**59**
Comment: The result of 59 is within the margin of error (+/- 4.4%) of the survey. This remains a key area of focus for Council as opportunities to better engage with residents are explored.			
Satisfaction with making community decisions	59	62	**62**
Satisfaction with advocacy (Lobbying on behalf of the community)	57	58	**57**
Comment: The result of 57 is within the margin of error (+/- 4.4%) of the survey. Community perception on this measure remains a sector-wide issue and has been proven to be challenging to shift. Council rates in line with Metropolitan group and State-wide averages for lobbying (index scores of 56 and 55 respectively).			
Satisfaction with informing the community	61	63	**64**
Satisfaction with customer service	71	77	**75**
Comment: The result of 75 is within the margin of error (+/- 4.4%) of the survey. Following a decline last year, this has rebounded positively with a marginal increase. There are opportunities to continue improving our customer service with a focus on two way communication and increasing follow up of customer queries.			
Satisfaction with the overall performance of Council	71	71	**70**
Comment: The result of 70 is within the margin of error (+/- 4.4%) of the survey. Council's overall performance is in line with the 2020 result and continues to rate significantly higher than the average rating for councils in the Metropolitan group and State-wide (index scores of 67 and 61 respectively). The strong performance means it is difficult to shift what is already a very positive score.			
Current assets compared to current liabilities (current assets as a percentage of current liabilities)	272.4%	151.2%	**177.32%**

Strategic Indicator	2019-20 Result	2020-21 Forecast	2020-21 Result
Asset renewal and upgrade compared to depreciation (asset renewal and upgrade expense as a percentage of depreciation)	126.8%	148.1%	**153.25%**
Comment: Based on Asset Renewal budgets and the timing of major projects. Increases in 2020-21 and 2021-22 are due to planned major project expenditure, which demonstrates Council's ongoing commitment to invest in the renewal of its existing community infrastructure.			
Loans and borrowings compared to rates (interest bearing loans and borrowings as a percentage of rate revenue)	13.2%	12.2%	**12.13%**
Percentage of Freedom of Information Requests responded to within prescribed timeframes	100%	100%	**100%**
Average time callers wait before their call is answered	59	=<45 seconds	**75 seconds**
Comment: The time to answer calls has been impacted by a number of challenges including COVID-19 restrictions, an increase in call volumes, and transitioning staff and services to the new Customer Connect model. This function has been introduced to resolve a greater number of customer enquiries at first point of contact, and improve customer experience and outcomes for complex queries.			
Percentage of capital projects completed at the conclusion of the financial year (based on number of projects)	88%	90%	**85%**
Comment: The annual forecast of 90% completion rate was challenged due to the COVID-19 pandemic, scope change, delayed award of contracts and additional permit approvals required for projects.			
Percentage of adopted capital projects completed at the conclusion of the financial year (based on the most recent amended budget)	81%	90%	**83%**
Comment: The annual forecast of 90% completion rate was challenged due to the COVID-19 pandemic, scope change, delayed award of contracts and additional permit approvals required for projects			
WorkCover Employer performance rating	0.85	Less than 1	**0.91**
Percentage of nominated Information Technology Projects initiated with a Privacy Impact Assessments completed	100%	100%	**100%**
Number of cyber security incidents that have a Risk Consequence Rating of ≥ Moderate	0	0	**0**

Progress of commitments in the Budget:

Our Major Initiatives/Commitments	Responsible Directorate	Status
Major Initiatives		
7.1 Undertake consultation for the review and refresh of the Boroondara Community Plan 2021-2031, and Council Plan 2021-2025, to assist Council to deliver on priorities most important to the community.		
7.5 Facilitate community informed decision making through the implementation of an online community engagement tool which will enable customers to subscribe to, give feedback and see progress on projects and consultations.		
Commitments		
7.2 Conduct the 2020 Council Election including the development and implementation of the Councillor induction program to familiarise the newly elected Council with their roles and responsibilities and the new issues, tasks and decisions before Council at the outset of their term.		
7.3 Develop accessibility guidelines for Council's Information and Communication Technology (ICT) products and services, and include the guidelines in the specifications for all relevant products and services being developed or procured.		
7.4 Engage with strategic procurement aggregators (Municipal Association Victoria, Procurement Australia, State Purchasing Contracts) and with other Councils as appropriate to explore collaborative contract opportunities.		
7.6 Continue to enhance customer experience by transitioning high volume services with payments online and providing self-service payment options.		
7.7 Ensure Council operates within a financially sustainable framework through preparation of the Annual Budget 2021-22 and the Strategic Resource Plan in-line with statutory requirements, and submit for consideration by Council.		
7.8 Deliver year two actions of the Workforce Diversity and Inclusion Strategy which aims to create a more inclusive workplace and enable better outcomes for customers and the community.		
7.9 Implement line clearance management plan to meet requirements of the Electricity Safety (Electric Line Clearance) regulations 2015.		

Our Major Initiatives/Commitments	Responsible Directorate	Status
7.10 Deliver the mandatory candidate training for potential candidates for the 2020 Council Election, as prescribed by the *Local Government Act 2020.*		

Performance of services funded in the Budget:

Service category	Description	Net Cost Actual Budget Variance $'000
Commercial and Property Services	• coordinates Audit Committee • manages procurement and conduct of all public tenders • manages rates and property services, including Council databases and communication of the rate payment options available to residents • administers the purchasing system and purchasing card systems including training • coordinates fleet management • coordinates the Building and Property Working Group • handles the administration and leasing of Council's property holdings including the Camberwell Fresh Food Market • manages all acquisitions and disposals of land for Council • manages the discontinuance and sales of the right of way's throughout Boroondara • manages internal audit services to Council • coordinates enterprise business risk for the organisation including Council's Crisis Management Plan and department Business Continuity Plans • manages public liability, professional indemnity, motor vehicle and property claims.	**$4,976** **$4,392** **$584**
Corporate Solicitor	• monitors and reports on legislative changes and impacts for Council operations • provides advice on legal and regulatory matters and ad hoc legal advice within the organisation • delivers training programs to develop Council officers' knowledge of relevant legal issues.	**$192** **$224** **($32)**
Council Operations	• costs associated with the operations of Camberwell and Hawthorn office locations, including maintenance and utilities.	**$392** **$623** **($231)**
Councillors, Chief Executive Officer, Executive Management and support staff	• this area includes the Mayor, Councillors, Chief Executive Officer and Executive Leadership team and associated support.	**$2,840** **$2,715** **$125**

Service category	Description	Net Cost Actual Budget Variance $'000
Strategic Communications	• manages the Boroondara brand and corporate communications channels and content • delivers advocacy campaigns in collaboration with the responsible Director, CEO and Councillors • provides a broad range of engagement tools to facilitate the capture of external feedback • media relations and issues management • develops strategic integrated communication, marketing and engagement plans for key initiatives linked to the Council Plan • responsible for the Customer Channel Strategy • provides an in-house online content development and publishing function involving content QA and accessibility.	**$4,282** **$3,915** **$367**
Customer Support and Corporate Information	• provides an in-house advisory service to improve the quality of customer service in all areas of Council • business owner of the Customer Relationship Management System, and the custodian of the Electronic Document Record Management System • manages the archiving function • leads customer service, call centre and incoming correspondence functions of council • coordinates improvement to service delivery to the community and within Council through the use of technology and process change • provides professional guidance and direction to ensure Council is compliant with *Public Records Act 1973.*	**$5,551** **$4,218** **$1,333**
Finance and Corporate Planning	• develops and delivers the annual planning cycle for the Council Plan and Budget • develops the Annual business planning structure and templates and assists departments across Council to complete their Business Plans • provides financial accounting services including accounts payable, receivable and treasury • produces the annual Budget and Long Term Financial Strategy and manages Council's budgeting/forecasting and financial reporting systems • manages Council's reporting system and conducts performance reporting, including the Quarterly Performance Report, Monthly Financial Report, and the Annual Report • provides external grant application support for significant project funding opportunities • coordinates financial analysis and business cases for projects and provides advice on the pricing of services • coordinates the external audit.	**$3,686** **$2,791** **($895)**

Service category	Description	Net Cost Actual Budget Variance $'000
Governance	• provides counsel to Council, Councillors, the Chief Executive Officer and the Executive Leadership Team • develops and implements strategies and policies • manages Freedom of Information, Information Privacy and Data Protection, public interest disclosures and internal ombudsman functions • maintains statutory registers, authorisations and delegations • administers the conduct of Council elections • provides administrative and secretarial support to the elected Councillors and Council committees • provides stewarding and catering services to the Camberwell function rooms • coordinates civic events, citizenship ceremonies and Citizens of the Year Awards.	**$1,650** **$2,062** **($412)**
Information Technology	• through strong Information Technology governance practices, ensures cost and value for money principles underpin all investment decisions • ensures effectiveness and reliability of computing and communication systems • oversees and manages information security related risks to ensure sensitive customer and Council data remains secure and available only to those it is intended for • recommends and leads the selection of technology products and services that best align to organisational and/or customer needs • leads and supports the implementation of technology related initiatives that enable the required customer and organisational outcomes to be achieved.	**$10,949** **$10,749** **$200**
Digital	• develops new public facing digital services and information based on customer requirements, evidence based research, best practice user experience and human centered service design principles and practices • develops and maintains standards for accessibility, information architecture, digital governance and technical website security management • provides key strategic support, advice and service design projects to the BC1 Program to enable Council to significantly expand and improve digital services • provides a council wide corporate digital service to all departments in the development and ongoing management of new digital products, responsive mobile and online tools, engagement approaches, systems and digital capabilities in line with the goals of the Customer Experience Improvement Strategy (CEIS) and the ICT Strategy.	**$1,672** **$2,005** **($333)**

Service category	Description	Net Cost Actual Budget Variance $'000
People, Culture and Development	• delivers the functions of health, safety and well-being, human resources, payroll and organisational development and change • provides specialist advice, service and policy development related to all aspects of the portfolio • coordinates recruitment, industrial relations, remuneration, award/agreement interpretation and work-force planning • facilitates and coordinates professional, leadership and cultural development programs • coordinates Council's employee performance management system.	**$3,290** **$3,415** **($125)**

Results of other service performance indicators and measures including explanation of material variation:

Service/indicator/measure	Result				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Governance					
Transparency Council decisions made at meetings closed to the public (Number of council resolutions made at ordinary or special meetings of council, or at meetings of a special committee consisting only of councillors closed to the public / Number of council resolutions made at ordinary or special meetings of council or at meetings of a special committee consisting only of councillors) x 100	1%	2%	5%	**4%**	

Service/indicator/measure	Result				Comments/Material variations
	2017-18	2018-19	2019-20	2020-21	
Consultation and engagement Satisfaction with community consultation and engagement (Community satisfaction rating out of 100 with how council has performed on community consultation and engagement)	62	62	59	**59**	
Attendance Councillor attendance at council meetings (The sum of the number of councillors who attended each ordinary and special council meeting / (Number of ordinary and special council meetings) x (Number of councillors elected at the last council general election) x 100	98%	97%	98%	**98%**	
Service cost Cost of elected representation (Direct cost of the governance service / Number of councillors elected at the last council general election)	$57,642	$55,884	$52,684	**$47,095**	The cost of elected representation per number of Councillors has decreased due to an increase in ward and councillor numbers from 10 to 11 in 2020-21
Satisfaction Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community).	60	62	59	**62**	

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Corporate Governance

Governance

Council provides leadership and good governance to the municipal district and the local community.

Council's role includes:

- taking into account the diverse needs of our community in decision-making
- providing leadership by establishing strategic objectives and monitoring achievements
- ensuring resources are managed in a responsible and accountable manner
- advocating the interests of our community to other communities and governments
- fostering community cohesion and encouraging active participation in civic life.

We have strong relationships with other tiers of government, neighbouring councils and organisations such as electricity and water distributors.

Formal decision-making processes are conducted through Council meetings and Special Committees. Council delegates the majority of its decision-making to employees, in accordance with adopted Council policies.

In April 2020 the *Local Government Act* 2020 (the Act) was enacted. The Act will be implemented in four transitional stages. At the end of the financial year three out of the four stages had been proclaimed; with the last transitional stage coming into force on 1 July 2021. After the final stage has come into force the majority of the provisions in the Local Government act 1989 will no longer be in force.

Stage three came into effect on 24 October 2020 and contained provisions on the role and powers of the Mayor, the Deputy Mayor and Councillors. It also detailed the process for the election of the Mayor and Deputy Mayor as well as the qualifications and induction requirements for Councillors. This transitional stage had a strong focus on Council integrity with the sections relating to conflict of interest, personal interest returns, gifts and Councillor conduct coming into force.

The Act has a focus on good governance and the principles of community engagement, strategic planning, financial management, public transparency and service performance. In May 2020 provisions commenced in relation to specific elements which make up a Council's good governance framework. At the Council meeting held on 24 August 2020 Council resolved to:

- establish the Urban Planning and Services Delegated Committees;
- establish the Audit and Risk Committee
- adopt the Public Transparency Policy
- adopt the Governance Rules; and
- adopt the Councillor and Member of a delegated Committee Expenses Policy.

Council meetings

Council meetings are open to the public and usually held on the fourth Monday of each month. In accordance with the requirements of the Governance Rules, an additional Council meeting may be called when required. Members of the community are welcome to attend and observe these meetings, and submit a question to the Council. In 2020-21, Council held 20 Council meetings.

The 2020 General Election was held on 24 October 2020 with results declared on 9 November 2020.

Councillor attendance at Council meetings and Special Council meetings during 2020-21:

Councillors	Council Meeting	Total
Cr Garry Thompson (Mayor)	20	20
Cr Jane Addis	20	20
Cr Susan Biggar	12	12
Cr Victor Franco	12	12
Cr Wes Gault	12	12
Cr Di Gillies	12	12
Cr Lisa Hollingsworth	20	20
Cr Jim Parke	20	20
Cr Felicity Sinfield	20	20
Cr Nick Stavrou	12	12
Cr Cynthia Watson	20	20
Cr Steve Hurd	8	8
Cr Coral Ross	8	8
Cr Jack Wegman	8	8
Cr Phillip Healey	7	8

Section 66B of the *Local Government Act 1989* provides councillors the opportunity to seek from Council a leave of absence. This section was repealed on 24 October 2020 and replaced with section 35 of the Local Government Act 2020.The below table reflects the Council meetings in which councillors had Council-approved leave of absence and therefore were not present at the meeting.

Councillors	Council Meeting dates where a councillor was granted a leave of absence
Cr Garry Thompson (Mayor)	0
Cr Jane Addis	0
Cr Susan Biggar	0
Cr Victor Franco	0
Cr Wes Gault	0
Cr Di Gillies	0
Cr Lisa Hollingsworth	0
Cr Jim Parke	0
Cr Felicity Sinfield	0
Cr Nick Stavrou	0
Cr Cynthia Watson	0
Cr Steve Hurd	0
Cr Coral Ross	0
Cr Jack Wegman	0
Cr Phillip Healey	1

Delegated committees

Delegated committees established by Council and their purpose:

Special Committee	Councillors	Purpose
Urban Planning Delegated Committee	10	To consider matters in relation to land use and development in Boroondara
Services Delegated Committee	10	To consider matters that relate to the provision of services to the community of Boroondara
Management Performance Review Committee	45	To consider functions and powers in relation to the management of the Chief Executive Officer's Contract of Employment

Code of Conduct

The Local Government Act 2020 (the Act) requires Council to review and adopt its Councillor Code of Conduct within the period of four months after a general election. The revised Councillor Code of Conduct was adopted at a Council Meeting on 22 February 2021 in accordance with the requirements of the Act.

Council's Code of Conduct:

- includes the standards of conduct prescribed by the regulations expected to be observed by Councillors
- endeavours to foster good working relations between councillors, the community and the Council administration to enable councillors to work constructively together in the best interests of the local community
- mandates councillor conduct designed to build public confidence in the integrity of local government
- details the internal arbitration process to address accusations of a breach of the prescribed standards of conduct

Conflict of interest

Council requires conflicts of interest to be disclosed by councillors, members of delegated committees, Council officers and contractors.
A person has a general conflict of interest 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.

A person has a material conflict of interest if an affected person would gain a benefit or suffer a loss depending on the outcome of the matter.

While the procedures for making disclosures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interest in accordance with the Governance Rules and then stepping aside from the relevant decision-making process or from the exercise of the public duty.

During 2020-21, 14 conflicts of interest were declared at Council and Special Committee meetings.

Councillor allowances

A reform of the Local Government Act 2020 is the transfer of responsibilities in determining Mayoral, deputy Mayoral and Councillor allowances to the Victorian Independent Remuneration Tribunal (the Remuneration Tribunal).

However, until the Remuneration Tribunal makes its first determination on allowances, the allowance framework under the Local Government Act 1989 continues to apply, despite the repeal of those relevant provisions last year. Section 39(6) of the Local Government Act 2020 provides for this transitional arrangement.

Councillors are entitled to receive an allowance while performing their duties. The mayor is also entitled to receive an allowance.

The State Government sets the upper and lower limits of all allowances paid to councillors and mayors. Councils are divided into three categories based on the income and population of each Council. Boroondara is recognised as a category three council.

Allowances paid to each councillor during the year:

Councillors	Allowance $
Councillors re-elected in October 2020	
Cr Garry Thompson (Mayor)	77,885
Cr Cynthia Watson (Deputy Mayor)	57,787
Cr Jane Addis	32,349
Cr Lisa Hollingsworth	32,349
Cr Jim Parke	32,349
Cr Felicity Sinfield	32,349
New Councillors elected in October 2020	
Cr Susan Biggar	21,519
Cr Victor Franco	21,519
Cr Wes Gault	21,519
Cr Di Gillies	21,519
Cr Nick Stavrou	21,519
Former Councillors	
Cr Coral Ross	10,829
Cr Steve Hurd	10,829
Cr Jack Wegman	10,829
Cr Phillip Healey	10,829

Councillors who were elected in October 2020 received a lower allowance amount than those who were Councillors throughout the full Financial Year.

At the Council meeting on 28 June 2021, Council resolved to fix the allowances for the 2020-24 Council term at $31,444 per annum for Councillors and $100,434 per annum for the Mayor, plus the equivalent of the superannuation guarantee contribution.

Councillor expenses

Councillors are reimbursed for expenses incurred while performing their duties.

Expenses for 2020-21 year are set out below:

Councillors	Information and Communication $	Accommodation Travel Vehicle $	Other expenses $	Professional Development $	Total $
Councillors re-elected in October 2020					
Cr Garry Thompson (Mayor)	658	-	371	-	**1,029**
Cr Cynthia Watson (Deputy Mayor)	631	2,309	1,561	109	**4,611**
Cr Jane Addis	701	184	230	-	**1,116**
Cr Lisa Hollingsworth	664	2,050	2,080	-	**4,794**
Cr Jim Parke	775	-	344	-	**1,119**
Cr Felicity Sinfield	617	-	1,072	-	**1,689**
New Councillors elected in October 2020					
Cr Susan Biggar	448	-	699	773	**1,920**
Cr Victor Franco	446	1,003	2,200	-	**3,648**
Cr Wes Gault	382	-	1,946	-	**2,328**
Cr Di Gillies	422	-	1,929	-	**2,350**
Cr Nick Stavrou	417	1,577	1,436	-	**3,431**
Former Councillors					
Cr Coral Ross	334	-	-	-	**334**
Cr Steve Hurd	246	-	1,121	-	**1,367**
Cr Jack Wegman	240	-	-	-	**240**
Cr Phillip Healey	256	-	-	-	**256**

Other expenses
Other expenses include levies and charges, membership fees, minor equipment purchases, general administration and childcare expenses.

Fleet charges and fuel

The Councillor Member of a delegated Committee Expenses Policy 2020 provides that a fully maintained vehicle shall be available to the Mayor and relevant fleet and fuel expenses are attributed to the Mayor of the day. Total fleet charges and fuel costs for Councillor Cynthia Watson, the previous Mayor, were $7,327 and for Councillor Garry Thompson, the current Mayor, were $0.

Council Advisory Committees

This section provides an update on work undertaken by Council's Advisory Committees.

Council Advisory Committee	Purpose of Committee	Comments
Arts and Culture		
Boroondara Eisteddfod Advisory Committee	To provide support to Council in presenting the Boroondara Eisteddfod.	Online meeting held on 7 May, Agenda items included: • 2021 Registrations (record number received) • Confirmation of Adjudicators and Accompanists • Proposed hybrid performance schedule • Discussion of Eisteddfod Exhibition • Piano Concert • Encore Concert • Committee Tenure.
Boroondara Arts Advisory Committee	To provide feedback to Council to support delivery of the Arts and Culture strategy objectives and supported programming, activation and community participation.	Meeting scheduled for 20 May postponed as quorum not available to attend. Boroondara Arts programming updates provided to committee members via email.
Community Planning and Development		
Boroondara Community Strengthening Grants Assessment Panel	To assess applications received through the Annual Community Strengthening Grants and Boroondara Triennial Operational Grants categories and to recommend funding allocations to Council.	Council has endorsed the recommendations of the Boroondara Community Strengthening Grants Assessment Panel for the Annual Community Strengthening Grants 2020-21 and the Triennial Operational Grants 2020-23.
Community Disability Advisory Committee (CDAC)	To advise Council on strategies for identifying and addressing disability access and inclusion issues within the City of Boroondara.	The Boroondara Community Disability Advisory Committee scheduled for Wednesday 23 June was rescheduled until Wednesday 14 July due to COVID restrictions and availability of members to attend.

Council Advisory Committee	Purpose of Committee	Comments
Boroondara Community Safety Advisory Committee	To foster a partnership approach to enhance safer communities by responding, and providing feedback and information on community safety issues of concern to the community.	The Boroondara Community Safety Advisory Committee met in a hybrid meeting format (online and in person) on Wednesday 26 May 2021. The following items were discussed: • A presentation from the Pat Cronin Foundation. • An update on the Department of Transport's project to improve safety along the Yarra Boulevard. • An update from Victoria Police on crime and safety issues in Boroondara. • A graffiti management update.
Boroondara Family Violence Network (BFVN)	To provide a forum for planning and development of community awareness strategies addressing family violence.	The Boroondara Family Violence Network met online on Tuesday 11 May 2021 and discussed the following agenda items: • A presentation from Family Safety Victoria on the progress of the preparation for an Orange Door facility in the Inner East. • A presentation from The Salvation Army about homelessness in Boroondara and their services. • Program and agency sharing on a range of topics.
Boroondara Public Health and Wellbeing Plan Advisory Committee	To provide feedback on current and emerging health and wellbeing issues and trends for all life stages. To provide advice on external stakeholder health and wellbeing projects, and opportunities for advocacy.	The Boroondara Public Health and Wellbeing Advisory Committee met online on Wednesday 9 June 2021. The meeting included the following two presentations: • A presentation on the findings from community and service provider consultations about the health priorities for the Municipal Public Health and Wellbeing Plan 2021-25. • An update on the Integrated Health Planning Framework. A workshop session was also held with members to review the strategic outcomes for the proposed health priorities in the Municipal Public Health and Wellbeing Plan 2021-25.
Liveable Communities		
Marketplace Development Fund (MDF)	To determine on expenditure to promote Camberwell on Sundays and associated infrastructure with funds raised by Rotary.	Communication with the Marketplace Development Fund (MDF) committee has been undertaken to plan and promote activities within the Camberwell Shopping precinct.

Council Advisory Committee	Purpose of Committee	Comments
Add Life to Your Years Advisory Committee	To provide feedback to Council about a range of issues that may influence policy, service and program development as it affects older people.	The current committee has 18 months left in its term. The most recent meeting was held on the 6 May 2021 in which the committee provided feedback and direction on the proposed Healthy Ageing Plan actions for 2021-22.
Health and Wellbeing Services		
Boroondara Early Years Advisory Committee	To provide information and feedback for consideration by Council on issues relating to the provision of coordinated and responsive quality early year services for families and children living, working or studying in Boroondara.	The quarterly meeting occurred virtually on the 20 May 2021 with a presentation provided to Advisory Committee members by the Orange Door Inner Eastern Melbourne. The Boroondara Community Plan Stage 1 Outcomes Report and Integrated Planning approach was also shared with the Advisory Committee.
Boroondara Young People's Advisory Committee	To provide information and advice on issues relating to young people and their families living, working, studying or recreating in Boroondara.	Council has determined this advisory committee is no longer required. Officers have informed members. An alternative process for engaging with youth providers will be explored in 2021-22. The youth reference group, Youth Voice, was launched in April 2021 to engage directly with young people.
Junction Skate & BMX Park Advisory Committee (JSBPAC)	To act in an advisory capacity on the management of the Junction Skate & BMX Park (JSBP) and support the ongoing provision of both residential amenity and recreation opportunities for young people.	Council has determined this advisory committee is no longer required due to the satisfactory management arrangements in place and members have now been informed.
Governance and Legal		
Boroondara - Swinburne University of Technology Collaborative Panel	To foster a partnership of a strong and cooperative relationship for the benefit of the Boroondara community through innovation within and around the Swinburne University of Technology campuses.	The Boroondara and Swinburne University of Technology Collaborative Panel has been superseded by the establishment of the Glenferrie Precinct Development Plan Advisory Committee. The Glenferrie Precinct Development Plan Advisory Committee was established on 30 November 2020 as part of the annual Councillor Assignments. Matters previously under the auspice of the Boroondara and Swinburne University of Technology Collaborative Panel will now be considered by the new Glenferrie Precinct Development Plan Advisory Committee.

Council Advisory Committee	Purpose of Committee	Comments
Citizen & Young Citizen of the Year Advisory Group	To assist and provide feedback to Officers in determining the Boroondara Citizen & Young Citizen of the Year.	Yvonne Giltinan and Dr Elaine Ong were recognised as joint Citizens of the Year, and Aidan Dimitriadis was announced as Young Citizen of the Year at a ceremony on Australia Day 2021.
Library Services		
Library Services Advisory Committee	To provide input into, feedback on and representation of community views on policy, planning and projects relating to Boroondara Library Service and advise Council of current and emerging issues and trends related to library services.	Library Services Advisory Committee met on 5 May 2021 and covered: • Children's & Youth COVID activities • COVID normal Library Operations • Library Services Plan update • Draft Council Budget 2021-22 community consultation - libraries becoming fine free A discussion around the Terms of Reference for the committee took place, with an agreement to expand the scope of the membership to allow for all life stages to be represented.

Management

Council has implemented statutory and better practice items to strengthen its management framework. Strong governance and management frameworks lead to better decision-making by Council. The Act requires Council to undertake an assessment against a Governance and Management Checklist. Council's Governance and Management Checklist results are set out in the following pages. The below items have been highlighted as important components of the management framework:

Audit and Risk Committee

The Audit and Risk Committee oversees and monitors the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management, and fostering an ethical environment.

Memberships during 2020-21:

Independent members	
Mr Andrew Dix (Chair)	May 2015 – June 2021
Ms Claire Filson	May 2015 – December 2020
Ms Freya Marsden	March 2020 – current
Mr John Watson	February 2021 - current
Ms Fiona Green	June 2021 - current

Councillor members	
Cr Lisa Hollingsworth	November 2017 – November 2020
Cr Cynthia Watson	November 2017 – November 2020
Cr Felicity Sinfield	November 2019 – November 2020
Cr Victor Franco	November 2020 - current
Cr Nick Stavrou	November 2020 - current

The Committee has three independent members and two councillors. Independent members at 30 June 2021 were Mr John Watson, Ms Freya Marsden and Ms Fiona Green. Independent members are appointed for a three year term, with a maximum of two terms. The chair is elected from the independent members.

The Audit and Risk Committee meets four times a year. The internal auditors, Chief Executive Officer and Manager Governance and Legal attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. The external auditors attend in May and August each year to present the audit plan and independent audit report. Recommendations from each Audit and Risk Committee meeting are subsequently reported to and considered by Council.

Internal audit

Council's internal audit provides independent and objective assurance that appropriate processes and controls are in place across Council. Pitcher Partners is the company appointed as Council's Internal Auditor. A risk based three-year Strategic Internal Audit Plan (SIAP) is prepared which considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment, prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit and Risk Committee annually.

The Internal Auditor attends each Audit and Risk Committee meeting to report on the status of the internal audit plan, provide an update on the implementation of audit recommendations and to present findings of completed reviews. The responsible director and manager for each area reviewed are required to attend the Audit and Risk Committee meeting to respond to questions in relation to the review.

All audit issues identified in internal audit reports are risk rated. Recommendations are assigned to the responsible manager and tracked in Council's performance management system. Managers provide status updates quarterly which are reviewed by the Internal Auditor and reported to the Executive Leadership Team and the Audit and Risk Committee. The Audit and Risk Committee monitors all recommendations until completion.

Quality assurance is measured through client satisfaction surveys for each review, the annual Audit and Risk Committee self-assessment, completion of the internal audit plan and benchmarking against other internal audit functions.

The following internal audit reviews were commissioned as part of the internal audit plan for 2020-21:

- Safety Incident Handling Review
- Business Function Risk Assurance Mapping
- Tendering Review
- Child Safe Standards Review
- Budget and Forecasting Review
- Follow-Up Review
- Fraud Prevention Review
- Payroll Review
- Technology Strategic Planning and Governance Review

External audit

Council is audited externally by the Victorian Auditor-General's Office (VAGO). VAGO may appoint a representative to conduct the annual external audit. For 2020-21, the annual external audit of Council's Financial and Standard Statements, and Performance Statement was conducted by HLB Mann Judd, the VAGO representative.

Risk management

Council has a Risk Management Framework and Policy in line with current best practice in the management of business enterprise risks and current AS ISO 31000:2018 guidelines.

The Risk Management Framework and Policy addresses:

- risk management culture and branding
- communication and training
- best practice in risk management
- responsibilities of and to internal and external stakeholders
- risk registers and risk management software development
- the Council planning cycle, budget cycle and annual audit cycle
- a performance measurement system to determine the effectiveness of the framework.

Governance and Management Checklist

Results of Council's assessment against the prescribed governance and management checklist:

Governance and Management Items	Assessment	Outcome
1 **Community engagement policy** (policy outlining Council's commitment to engaging with the community on matters of public interest)	Policy Date of operation of current policy	YES 22/02/2021
2 **Community engagement guidelines** (guidelines to assist staff to determine when and how to engage with the community)	Guidelines Date of operation of current guidelines	YES 10/12/2015
3 **Financial Plan** (Plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 92 of the Act Date of adoption	N/A New Financial Plan is due to be completed by 31 October 2021 in accordance with Section 91 of the *Local Government Act 2020*.
4 **Asset Plan** (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Plans Date of operation of current plans Roads Asset Management Plan Buildings Asset Management Plan Paths Asset Management Plan Drainage Asset Management Plan Open Space Asset Management Plan	YES February 2016 August 2017 September 2016 September 2017 June 2016
5 **Revenue and Rating Plan** (Plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges.)	Strategy Date of operation of current strategy	YES 28/06/2021
6 **Annual budget** (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken	Adopted in accordance with section 94 of the Act Date of adoption	YES 28/06/2021

Governance and Management Items	Assessment	Outcome
during the budget year and the funding and other resources required)		
7 **Risk policy** (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of operation of current policy	YES 25/02/2019
8 **Fraud policy** (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of operation of current policy	YES 28/06/2021
9 **Municipal emergency management plan** (plan under section 20 of the *Emergency Management Act* 1986 for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the *Emergency Management Act* 1986 Date of preparation	YES 29/05/2020
10 **Procurement policy (**policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act Date of adoption	YES 30/06/2021
11 **Business continuity plan** (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan Date of operation of current plan Chief Financial Office People Culture & Development Governance and Legal Health and Wellbeing Services Arts and Culture Transformation and Technology Library Services Community Planning and Development Chief Customer Office Building Services Civic Services	Yes November 2020 November 2020 November 2020 November 2020 October 2020 November 2020 November 2020 October 2020 November 2020 November 2020 November 2020 October 2020

Governance and Management Items	Assessment	Outcome
	Strategic and Statutory Planning Waste and Infrastructure - Riversdale Waste and Infrastructure - Kew Asset and Capital Planning Traffic and Transport Capital Projects Environmental Sustainability and Open Spaces Liveable Communities	October 2020 October 2020 October 2020 November 2020 November 2020 October 2020 October 2020
12 **Disaster recovery plan** (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan Date of operation of current plan	YES 08/11/2019
13 **Risk management framework** (framework outlining Council's approach to managing risks to the Council's operations)	Framework Date of operation of current framework	YES 25/02/2019
14 **Audit and Risk Committee (**Advisory committee of Council under section 53 of the Act whose role is to monitor the compliance of Council policies and procedures with the overarching governance principles; and the Local Government Act, the regulations and any Ministerial directions; monitor Council financial and performance reporting; monitor and provide advice on risk management and fraud prevention systems and controls; and oversee internal and external audit functions)	Established in accordance with section 53 of the Act Date of establishment *Note: Boroondara has had an Audit Committee from the date of its establishment.* *The Audit Committee Charter is reviewed annually.* *Councillor Committee members are nominated by Council on an annual basis.* *The current Audit Committee Charter was adopted by Council on 28 June 2021.*	YES 28/06/2021
15 **Internal audit** (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged Date of engagement of current provider	YES 01/10/2017
16 **Performance reporting framework** (a set of indicators measuring financial and non-financial performance including the	Framework	YES 23/06/2015

Governance and Management Items	Assessment	Outcome
performance indicators referred to in section 131 of the Local Government Act 1989)	Date of operation of current framework	
17 **Council plan reporting** (report reviewing the performance of the Council against the Council Plan including the results in relation to the strategic indicators, for the first six months of the financial year)	Report Date of operation of current report	YES 22/02/2021
18 **Financial reporting** (quarterly statements to Council under section 138(1) of the Act 1989 comparing budgeted revenue and expenditure with actual revenue and expenditure)	Statements presented to Council in accordance with section 138(1) of the Act 1989 Date statements presented	YES 24/05/2021 22/02/2021 14/12/2020 20/08/2020
19 **Risk reporting** (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports Date of reports	YES 19/05/2021
20 **Performance reporting** (six-monthly reports of indicators measuring the results against financial and non-financial performance, including the performance indicators referred to in section 131 of the Act 1989)	Reports Date of reports	YES 24/05/2021 22/02/2021 14/02/2020 20/08/2020
21 **Annual report** (annual report under sections 131, 132 and 133 of the Act 1989 to the community containing a report of operations and audited financial and performance statements)	Considered at a meeting of Council in accordance with section 134 of the Act Date of consideration	YES 12/10/2020
22 **Councillor Code of Conduct** (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)	Reviewed in accordance with section 139(4) of the Act Date reviewed	YES 22/02/2021
23 **Delegations** (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Reviewed in accordance with section 11 of the Act Date reviewed Council to CEO Council to Staff Council to Urban Planning Delegated Committee	YES 28/06/2021 28/06/2021 26/07/2021

Governance and Management Items	Assessment	Outcome
	Council to Management Performance and Review Delegated Committee	24/08/2020
24 **Meeting Procedures** (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act Date Governance Rules adopted	YES 26/07/2021

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

Garry Thompson
Mayor

Dated: 14 October 2021

Phillip Storer
Chief Executive Officer

Dated: 14 October 2021

Statutory information

The following information is provided in accordance with legislative and other requirements applying to Council:

The following documents are available for inspection as required by the *Local Government Act 2020* (Act) and Council's Public Transparency Policy:

Documents such as:

- Plans and Reports adopted by Council;
- Council Policies;
- Project and Service Plans;
- Service Agreements, Contracts, Leases and Licences; and
- relevant technical reports and/or research that inform Council's decision making.

Process information such as:

- application processes for approvals, permits, grants, access to Council services;
- decision-making processes;
- Guidelines and Manuals;
- Community Engagement Processes; and
- Complaints Handling Processes.

The following Council Information will be available at Council offices or on Council's website:

- Governance Rules (including election period policy)
- Meeting Agendas;
- Minutes of Meetings;
- Audit and Risk Committee Charter;
- Terms of Reference for Delegated Committees;
- Gift Registers for Councillors and Council Staff;
- Travel Registers for Councillors and Council Staff;
- Registers of Conflicts of Interest disclosed by Councillors and Council Staff;
- Registers of Leases entered into by Council;
- Register of Delegations under sections 11(8) and 47(7);
- Register of Authorised Officers;
- Register of Election Campaign Donations as per section 307(2);
- Summary of Personal Interests;
- information about any proposed special rate, special charge or combination of both under section163 of the Act
- Councillor and a member of a delegated committee Expenses Policy
- copies of Boroondara's Local Laws (section 75)
- information about any declared differential rates (section 161); and
- any other Registers or Records required by the Act or any other Act.

Best Value

Compliance with the *Local Government Act 1989* requires Council to report to the community on its achievements in relation to the Best Value Principles at least once a year. Council's Best Value principles demonstrate commitment to continuous improvement and the pursuit of service excellence.

Council incorporates Best Value Principles through regular business planning and performance monitoring processes.

Continuous improvement

Our commitment to continuous improvement and innovation is supported by our Transforming Boroondara program. The program focusses on three areas: people, projects and process improvement. The people stream includes a culture change program - involving employees in new ways of working. The project stream involves improving document and records systems, customer relationship systems and online services. The process improvement stream examines work processes with a view to improve them.

During the year the most significant continuous improvement activities included:

Theme 1: Your Community, Services and Facilities

- Changes to the Active Ageing Gold Care Operating System captured Home Support Staff roster changes and safety initiatives due to COVID-19. This enabled rostering and reporting of telephone calls to isolated older people, the delivery of library books, masks and walking maps and the introduction a daily health screen for Home Support Staff.
- Council refocused services with a high level of agility in response to changing COVID-19 restrictions to deliver arts programming, meetings and functions. In order to create such agility and deliver, where possible, a comprehensive arts and culture program to our community, Boroondara Arts moved from an annual season program to quarter season programs. This new approach has allowed for greater agility to change event location and numbers of audience attending depending on current restrictions of the time. There has been a strong positive response from our community.
- The Boroondara Volunteer Resource Centre (BVRC) conducted a review into the format of its Member Network Meetings; a forum to connect local leaders of volunteers, to encourage greater attendance and give participants greater ownership of their forum. Following consultation with volunteer-involving organisations, the BVRC established a new meeting framework which places a rotating chair, filled by a volunteer leader, to set and lead key discussion topics for the local volunteer sector.
- A full evaluation was completed of a recent ‘Move and Connect’ program aimed at getting international students active. A number of recommendations were made to help support future projects.
- A youth reference group was established to provide a voice to young people. The group can act as a sounding board as well as a collective voice to proactively inform Council about issues important to young people.
- The library service offered a Reservation Delivery Service from May to Dec 2020 to Boroondara residents across lockdowns and periods of restrictions. While the delivery service was in operation, the library staff actively looked for ways to improve workflows, to ensure the maximum number of parcels could be delivered daily. Use of online routing software, operating out of two locations (Camberwell and Kew libraries) and the use of designated workstations for each step, streamlined the process and allowed for up to 450 deliveries each week.
- A review of systems across the Collection & Reader Development and the Library Operations Teams enhanced the accuracy of holdings on the library catalogue and improved the customer experience of members.
- Additional ride and play sessions have been established at Kew Traffic School due to increased popularity.

Theme 2: Your Parks and Green Spaces

- Park maintenance scheduling has been restructured to minimise travel, reduce risks and increase efficiencies for Council gardeners.

Theme 3: The Environment

- Refinement of the bulk leaf fall collection quality inspections has allowed for all streets on the program to be inspected pre and post leaf removal, improving the quality of the service.
- Implementation of a Gross Pollutant Trap (GPT) inspection and cleansing program which has reduced flooding of areas during heavy rainfall periods.
- Council actively reduced the waiting time for the hard waste collection service from 6 to 4 weeks, achieved by streamlining route collections and updating web page content.

Theme 4: Neighbourhood Character and Heritage

- Council launched a new online booking system for the planning front counter. Customers now have the opportunity to book a 15 minute meeting with a planner at the front counter, which can be made directly through Council's website.
- An Expression of Interest and Procurement process to establish a new planning consultancy panel to assist with representation at the Victorian Civil and Administrative Tribunal (VCAT) was completed. Council engages planning consultants to assist with representation and advocacy to defend Council planning decisions in some cases.
- A range of e-forms have been developed and implemented including:
    - The 'Request for written planning advice' e-form allows community members to find out if they need planning permission to renovate or develop properties.
    - The 'Request for secondary consent' e-form allows customers to apply to make minor changes to planning permits.
    - additional e-forms to receive certificates in relation to swimming pools and spa registrations.
    - An e-form has been prepared to enable builders to apply online for extended construction hours.

Theme 5: Getting Around Boroondara

- Council created a standards library stored in Council's corporate database for use across all departments to efficiently retrieve information
- Council has used an aerial photography application to provide up-to-date impages at shorter regular intervals to assist with issue investigation.

Theme 6: Your Local Shops and Businesses

- In response to COVID-19 restrictions, the Business Workshop Program was moved to an online format and the frequency of workshops was increased to focus on topics such as building resilience through the pandemic.

Theme 7: Civic Leadership and Governance

- An assessment of the usability, findability and accessibility of each of the top 125 pages (by traffic) on the City of Boroondara website was undertaken. Approximately 400 actions have been implemented with the result that our most important pages are better located in the 3 key areas (findability, usability and accessibility).
- Updates to the internal search function on our website have been made to allow users access to a more prominent and functional 'hero search bar' to find content and refine searches more easily.
- Implementation of BPAY as an additional payment option on e-forms, and introduction of a number of (new) e-forms to support the community's request to do more activities online and in their own time.
- Council has implemented Paypal as a payment option for customers.
- Introduction of case management and a streamlined Councillor Correspondence process.
- Council has implemented new platforms to support remote working and collaboration.
- A project management toolkit was developed to upskill staff and ensure that all projects being delivered under the Transforming Boroondara Program were delivered consistently using best practice.

- Internal systems and networks improvements have focused on uplifting technology to support a remote workforce and hybrid meeting capability for the community.
- Council's grants process has been updated to ensure grants Council is notified of and apply for are relevant and reflective of our strategic priorities.
- Council's grant searches have been expanded to include grants being offered by external parties that the community can apply for directly, which are passed on from Council to the relevant community groups / individuals.

Consultation

All departments are required to undertake internal and external consultation. Our Community Engagement Policy 2021-26 ensures we communicate openly and actively in response to community concerns. Meaningful community engagement is essential for Council to represent the community and provide high standards of leadership.

Engagement and consultation programs included:

Theme 1: Your Community, Services and Facilities

- Council conducted an online survey regarding the Freeway Golf course reconfiguration. We engaged over 100 respondents and engaged with additional club participants.
- Council undertook a consultation with Boroondara's six local Historical Societies to identify needs and requirements for a potential Heritage Centre.
- Council is working closely with Balwyn, Canterbury and Surrey Hills Historical Societies regarding the establishment of the East Heritage Centre. Initial consultation has occurred around the standard of fittings to ensure they are of archival standard.
- During December 2020 - January 2021, participants attending online library events were surveyed about their experience attending events online and what they would like to see in the future.
- Consultation took place regarding a proposal from the Boroondara Netball Association (BNA) to install additional netball courts at Macleay Park. The consultation reached nearly 800 people.
- Consultation took place regarding the preferences of families in accessing their child's funded kindergarten at a sessional kindergarten or long day care centre. Nearly 600 families responded to the consultation, utilising Council's new Hive engagement platform.
- Extensive community consultation was undertaken to define the needs and priorities of children, young people and families for the Children and Young People's Action Plan.
- Community consultation to inform the 2021-22 Healthy Ageing Plan actions was undertaken in late 2020. Consultation included focus groups with sector professionals and community members and a survey through Council's 'have your say' portal.
- The Boroondara Volunteer Resource Centre (BVRC) consulted with the local volunteer sector to understand new and emerging volunteer-support needs when designing the new BVRC Strategic Service Plan. Following consultation, the BVRC designed objectives, goals and actions to support the needs of the local volunteer sector over the next four years.
- Consultation was conducted around the delivery of the Boroondara Eisteddfod. The decision to move the program to an online platform for delivery, or to cancel the whole program involved consultation with multiple stakeholders, from participants to adjudicators, sponsors and volunteers to achieve holistic delivery of the program.
- Council continues to actively seek community input on projects ranging from playgrounds, shopping centres, pavilions to community hubs to ensure our public spaces meet community needs and keep people informed of project progress.

Theme 2: Your Parks and Green Spaces

- The community had an opportunity to 'have their say' on what they wanted in the new Rocket Park play redevelopment. The consultation clearly demonstrated that the preference was for the existing rocket to be retained.
- Extensive consultation on the design of Boroondara's first Fenced Dog off Lead Play area, resulting in an interesting and inviting space for our community and their dogs to use.

Theme 3: The Environment

- Onsite meetings were held with residents of Multi-Unit developments to introduce the roll-out service of Food Organics and Garden Organics (FOGO).
- Climate Action Plan phase 1 consultation involved over 1500 respondents through online and telephone engagement
- Climate Action Plan phase 2 consultation involved over 120 respondents online.

Theme 4: Neighbourhood Character and Heritage

- 638 planning applications were publicly advertised over the financial year. A total of 1,692 objections were received and considered in response to public notification.
- Council held 334 pre-application planning meetings during the year to provide advice regarding planning application requirements and the policies, guidelines and standards in the Boroondara Planning Scheme for prospective planning applicants. This service included onsite meetings with property owners seeking to undertake alterations to properties covered by heritage controls.
- Council's Business Support Service has provided advice regarding planning requirements to business operators in the municipality. During the year officers have met with 89 prospective business operators.

Theme 5: Getting Around Boroondara

- Council consulted the community including traders, businesses and various sporting clubs regarding the removal of the Union Road Level Crossing, announced in December 2020. This consultation enabled Council to provide a detailed submission to the Level Crossing Removal Project.
- Council extensively consulted the community, including the Wattle Precinct Association, regarding the Wattle Road Reconstruction.

Theme 6: Your Local Shops and Businesses

- Community members, traders and local interest groups were invited to give feedback on the Glenferrie Place Vision and how well it aligned with community aspirations.
- Following the initial rollout of the Parklet/Outdoor dining program, Council received additional Victorian Government funding to extend the Parklet program beyond its original end-date of March 31. In determining which Parklets to extend or remove, consultations were held with the relevant Traders' Associations Parklet holders and previously received community feedback was reviewed.
- Council consulted with multiple stakeholders including local traders, councillors, primary schools and the community for the design and delivery of the Shopping Centre Improvement program for the Highfield Shopping Centre.

Theme 7: Civic Leadership and Governance

- Council undertook two stages of community consultation to inform the development of the Boroondara Community Plan 2021-31 incorporating the Council Plan 2021-25 and Municipal Public Health and Wellbeing Plan 2021-25. This consultation directly informed the development of the 10 year Financial Plan and will also help guide and direct the deliberative engagement that will take place in relation to the Council Asset Plan.
- Consultation was conducted in accordance with Council's new Community Engagement Policy for the Budget (+ 3 consecutive years).
- Consultation on Council's Revenue and Rating Plan was conducted along with the Budget for comment and feedback.
- Council surveyed our community about their channel preferences to better understand the effectiveness of our current communications approach, and to understand how our community would like us to communicate with them in the future.
- The Community Engagement Policy was updated and endorsed in February 2021. Prior to endorsement by Council the draft policy was provided to the community and feedback sought through an online survey that was promoted through social media and print channels with copies mailed to residents who preferred a hard copy.
- Council consulted with eight Local Government Authorities across Australia, internal stakeholders and three expert organisations (Dallas Delta, Smart Cities Council and Code4

Australia) to understand their approach, policy positions, drivers and governance structure for Internet of Things, to establish an Internet of Things Quick Start Guide.

- Council has completed consultation to ensure that our Transformation and Technology teams are keeping abreast of market trends and are validating the benefits associated with a number of initiatives.
- On 20 July 2020, Council resolved the proposed Governance Rules be endorsed for public consultation.

Benchmarking

Benchmarking is the practice of measuring Boroondara's performance and practices in key areas and comparing them with similar organisations to find ways of achieving better results. Comparison could be with other local governments or private sector organisations. Benchmarking our services often reveals performance gaps that need to be closed, helps find the best practices in a particular area and ultimately helps Council to be more accountable to the community.

Benchmarking activities included:

Theme 1: Your Community, Services and Facilities

- Benchmarking was completed on aquatic centres across Boroondara as part of the design of the new Kew Recreation Centre aqua play area. The benchmarking helped with the development of the design for community consultation.
- The Children and Young People's Plan was developed during the year and research was conducted on methodology and frameworks of plans from other Councils.
- Benchmarking was undertaken with neighbouring Councils to review the fees and charges associated with Commonwealth Home Support Program (CHSP) services.
- Benchmarking occurred with other Local Governments to determine how best to support the community and artists, and provide community opportunities to engage in the Arts in the COVID-19 environment.
- Benchmarking was undertaken across all Victorian public libraries (49 in total), identifying that 24 library services had already moved to being fine free. A report was developed outlining options, with a recommendation for Boroondara Library Service to move to Fine free. After public consultation on the 2021-22 Budget, Council endorsed the budget which included library fines no longer applying from 1 July.
- Benchmarking was undertaken in 2020 across neighbouring Library Services (Monash, Yarra, Glen Eira, Stonnington, Darebin, Whitehorse Manningham and Yarra Plenty) to review charges associated with meeting room hire, printing & copying, inter-library loan, lost and damaged materials, replacement membership cards and local history images. Fees & charges were submitted via budget process and after pubic consultation, the 2021-22 budget was endorsed at Council meeting in June 2021, with updated charges applying from 1 July.
- Council undertook benchmarking across 17 metropolitan single council library services /regional corporations, including Geelong, Eastern Regional, Hobson's Bay, Monash, Moonee Valley and Yarra to gather information to develop a roster model which is considered best practice with a focus on efficiencies.
- Benchmarking was undertaken with other Councils about Animal registration fees.

Theme 2: Your Parks and Green Spaces

- Benchmarking was completed on managed skate facilities across Victoria to assist in the development of a new contract to operate and manage the Junction Skate and BMX Park.

Theme 3: The Environment

- Council benchmarked against climate strategies of Yarra, Darebin, Maroondah, Monash, Kingston, Stonnington, Glen Eira when drafting the Climate Action Plan.
- Usage of glyphosate was benchmarked against Stonnington, Yarra, Kingston and seven other Councils
- Benchmarking was undertaken with 5 Councils (Maribyrnong, Stonnington, Glen Eira, Knox and Monash) to establish what chemicals or practices are used to manage weeds in road kerb/channel and laneway assets. The outcome was that the benchmarked Council's used glysophate and steaming to manage weeds along these assets.

Theme 4: Neighbourhood Character and Heritage

- Council benchmarked Building Permit fees with Private Building Surveying firms prior to providing fee proposals for large projects
- Council benchmarked with four other Councils pertaining to volume of planning applications received.
- Council benchmarked with the City of Greater Dandenong and City of Yarra in relation to the processes being undertaken when conducting audits on buildings containing combustible cladding.

Theme 5: Getting Around Boroondara

- Benchmarking of road resurfacing contract with Stonnington to consider contract efficiencies with the outcome that Stonnington was considering a model similar to City of Boroondara.
- Benchmarking was undertaken with neighbouring councils regarding clearway enforcement, in response to the Department of Transport's Clearways Project where they plan to take responsibility for all enforcement on Clearways within 20km radius of the CBD.
- Benchmarking was undertaken with other councils regarding easing of parking enforcement during COVID-19 state imposed restrictions on movement, on parking ticket machines and general fees and charges (infringements, permits).

Theme 6: Your Local Shops and Businesses

- Council investigated local public realm projects, similar to those proposed in the Maling Road and Glenferrie Place Plans, that were undertaken in the City of Stonnington, City of Maribyrnong and City of Yarra. This included site visits by the team, sketching and media reviews, providing strong precedent and insight into local process.
- Council regularly reviewed national and international precedents for urban design and landscape architectural projects similar to those planned by the Placemaking team. This included projects undertaken in Western Sydney, Vancouver and New York City. This provided strong precedent to cite with both external and internal stakeholders.

Theme 7: Civic Leadership and Governance

- Benchmarking of the asset capitalisation thresholds for Finance's Asset Accounting Policy and of Council's Revenue and Rating Plan and Long Term Financial Plan documents as part of the requirements of the Local Government Act 2020.
- The Report Template Review Team benchmarked other metropolitan Council's in terms of different types of planning reports including delegate and Council reports. This information continues to inform refinements of these reports.
- Council has benchmarked with the Manningham, Kingston, Glen Eira and Stonnington councils to compare approaches to ensuring the privacy requirements regarding the publication of personal details in Council's online planning register are met.
- Council consulted with a range of other Victorian Councils to understand interpretations of the new deliberative engagement requirements under the *Local Government Act 2020* and best practice community engagement. This information was used to review and update the Community Engagement Policy which was endorsed by Council early 2021.
- Council benchmarked against other councils to establish the financial limits included in their Council to Chief Executive Officer Instrument of Delegation. This information was utilised to inform Council's review of the current Instrument of Delegation from Council to the Chief Executive Officer.

- Council benchmarked against other councils to determine their procedures including the number and form in respect of public questions submitted to Council at a Council Meeting. This information was utilised to inform the proposed amendments to the Council's Governance Rules.
- Council benchmarked against other councils to determine their use of the prayer and the indigenous culture and heritage acknowledgement at Council meetings. This information was utilised to inform discussion surrounding the Council's Governance Rules.
- Benchmarking was undertaken with 24 councils across Victoria to determine if they prepared a 4th quarter Quarterly Performance Report (QPR) in addition to an annual report. 18 of the 24 councils did not prepare a 4th quarter QPR. This led to the decision to discontinue the 4th quarter QPR resulting in less duplication of information for the community and productivity efficiencies for officers.
- Council participated in the Local Government Victoria Customer Satisfaction Survey which benchmarked Council performance and importance that our community places on service delivery areas against 66 local government areas across Victoria. These insights inform enhancements to our service delivery.
- To inform the refresh of the Boroondara Community Plan 2021-31, benchmarking was undertaken with seven councils including Monash City Council, Yarra city Council, Stonnington City Council, Greater Bendigo City Council, Whitehorse City Council, City of Port Philip and Knox City Council. The benchmarking looked at how different councils would be approaching the structure of their council plans, community vision and Municipal Public Health and Wellbeing Plans and how they were undertaking their deliberative engagement responsibilities under the new Local Government Act 2020. Based on the benchmarking a structure was proposed for the update to the Boroondara Community Plan, which will be released for public comment in August/September 2021.
- To inform the development of the draft Boroondara Reconciliation Strategy benchmarking was undertaken with councils in the Eastern Metropolitan Region as well as a number of other councils across Victoria. The benchmarking looked at the structure of each reconciliation strategic document as well as the consultation questions used to inform it along with actions undertaken to progress reconciliation. The information will be used to inform the development of the methodology of the draft Boroondara Reconciliation Strategy, which will be presented to the community for comment in late 2021.
- Every four years Council is required to develop a Municipal Public Health and Wellbeing Plan which identifies the health priorities Council will focus on for the next four years. To inform the identification of the health priorities, Council undertook benchmarking on the community and stakeholder consultation undertaken by other councils in the Eastern Metropolitan Region. The outcomes of the benchmarking informed the questions included in a survey for residents and a survey for community organisations and service providers.
- Council has used the IT Infrastructure Library (ITIL) framework to identify and implement industry best practices for IT Service management. A key focus was placed on ensuring the right Service Level Agreements and Key Performance Indicators are in place that will drive an uplift in service and system availability.
- Council completed security benchmarking using the Victorian Protective Data Security Standard (VPDSS) as the target state. This is submitted into the Office of the Victorian Information Commissioner who then use this data to benchmark all local Councils.
- Council benchmarked against peer metropolitan councils regarding Senior Officer Salaries and banded salaries to confirm Council's preferred market position in the context of bargaining a new Enterprise Agreement

Contracts

During this financial year, all contracts valued at $150,000 or more for goods and services or $200,000 or more for works were entered into as a result of a competitive process or through the use of a pre-established local government or state government panel arrangement or state government pre-qualified authorised register. There were no contracts entered into valued at $150,000 or more for services or $200,000 or more for works of a kind specified pursuant to s 186(5)(a) of the Act.

Carers recognition

Council has taken all practicable measures to comply with its responsibilities described in the Carers Recognition Act 2012 by:

- promoting the principles of the Act to people (and families) in a caring relationship
- informing staff of the requirements of the Act at staff meetings
- defining the carer role and relationship to all staff including Home Support Staff
- undertaking necessary changes to the Assessment, Care Planning and Review process to involve carers and seek their specific feedback through Council surveys
- reviewing all necessary policies and practice instructions to include the recognition of the carer and the care relationship
- where required, collecting individual information about the carers to meet their own needs
- ensuring that intake and information about services is delivered in a timely manner, taking carer stress and fatigue into account, when looking at priority of access to services
- recognising the special knowledge that carers have of the person in their care.

Disability Action Plan

In accordance with section 38 of the *Disability Act 2006,* Council has a Disability Action Plan 2018-22.

Actions implemented in 2020-21 include:

- Boroondara Arts hosted two online described tours of their exhibitions for art lovers who are blind or have low vision.
- eight projects were funded through the Community Strengthening Grants 2020-21 to improve the participation and health and wellbeing of people living with a disability.
- the design of the Victoria Park Regional Playground included an all abilities play equipment, accessible landscape design, a sensory garden, fitness equipment for seniors and a Changing Places accessible toilet facility with an adult change table and hoist.
- construction work began on the new state of the art Kew Recreation Centre, which will provide access for people of all ages and abilities. The centre will include an accessible spa via ramp access, a sensory room to suit families with a range of needs and abilities, a purpose built space for the Boroondara Stroke Support Group, accessible parking and lift access from the undercover car park, larger change rooms with a Changing Places accessible toilet facility with an adult change table and hoist.
- the membership of Council's Community Disability Advisory Committee and Boroondara's Youth Voice was renewed to include increased participation of individuals with a lived experience of a disability.
- Boroondara libraries hosted an online sensory story time session supported with an Auslan interpreter to celebrate International Day of People with Disability in December 2020, Auslan Christmas bedtime story time sessions and community carols.
- The Boroondara Volunteer Resource Centre (BVRC) developed the 'Volunteering Learning Hub' to increase volunteer opportunities for people living with a disability.
- advocacy to the Victorian Government and the Victorian Level Crossing Removal Authority to raise accessibility improvements relating to the removal of the level crossing at Union Road Surrey Hills and the proposed merger of the Mont Albert and Surrey Hills train stations.

Domestic Animal Management Plan

Council's Domestic Animal Management Plan 2017-21 was adopted by Council on 23 October 2017 and is a legislative requirement under the *Domestic Animals Act 1994*.

The actions for 2020-21 have been completed, with key activities for year four outlined below:

- Proactive patrols at key reserves and parks to monitor and ensure compliance with respect to the Domestic Animals Act 1994. These include: Victoria Park, Musca Reserve, Koonung Creek Reserve, Macleay Park, Hislop Park, Beckett Park, Hays Paddock, Kate Campbell Reserve, Stradbroke Park, John August Reserve, Boroondara Park, Anderson Park, Fritsch Holzer Park, Rathmines Reserve, Fairview Park, Wallen Road Reserve, St James Park, Frog Hollow Reserve, Highfield Park, Murdoch Street Reserve, Willson Park, Hartwell Sportsground, Eric Raven Reserve, Hill 'n' Dale Park, Summerhill Park, Ashburton Park, Markham Reserve. These patrols have been particularly important during State enforced lockdowns restricting allowable visitors to homes and encouraging family contact at parks and open spaces, which resulted in more people than usual, attending parks, with their pets.
- Animal registration/renewal reminder initiative: Responsible pet ownership (registration reminder) magnets were affixed onto Council vehicles during the registration period which encouraged owners to register their pets by 9 April.
- Work has commenced to develop the next version of the Domestic Animal Management Plan (2022-2025) that is planned to go to community consultation later this year.

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. Council did not receive any Ministerial Directions during the financial year.

Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004,* Council is required to publish a summary of any Ministerial Directions received during the financial year. Council did not receive any Ministerial Directions during the financial year.

Freedom of Information

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the *Freedom of Information Act 1982* and in summary as follows:

- it should be in writing
- it should identify as clearly as possible what document(s) is/are being requested
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged via post or by email to Boroondara@boroondara.vic.gov.au . Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

In 2020-21 Council received 65 Freedom of Information applications.

Public Interest Disclosures

The *Public Interest Disclosures Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are available on Council's website.

During 2020-21, there were no disclosures under section 13 notified by Council to the Independent Broad-based Anti-corruption Commission (IBAC).

Charter of Human Rights and Responsibilities commitment

The Victorian Charter of *Human Rights and Responsibilities Act 2006* is a law that protects the human rights of all people in Victoria. The Charter requires all public authorities and their employees to act compatibly with human rights in the delivery of services and when making decisions.

The City of Boroondara recognises and respects that everyone has the same human rights entitlement to allow them to participate in, and contribute to, society and our community. We recognise that all persons have equal rights in the provision of, and access to, Council services and facilities. We also recognise that, at times, such rights may be limited, insofar as to strike a balance between individual rights and the protection of public interest.

The Charter complements other laws such as Equal Opportunity legislation and protects basic rights such as freedom of speech, freedom from forced work and freedom from degrading treatment which previously had no legal protection. The Charter lists 20 rights that help all people to live with freedom, respect, equality and dignity.

Council has developed a Human Rights Compatibility Assessment Tool to assist employees reviewing decisions or policies. It specifies that Council must observe the rights set out in the Charter when making decisions, creating local laws, setting policies or providing services. The assessment tool is designed to help employees undertake a thorough and methodical assessment of any proposed policy, plan, procedure or decision and to identify whether it has an impact on any of the rights protected in the Charter.

During 2020-21, there were no formal complaints made to the Victorian Equal Opportunities and Human Rights Commission.

Information on privacy commitment and complaints received

Council is committed to protecting the personal privacy of residents and ratepayers. Council will only collect, use or disclose personal information where it is necessary to perform Council functions or where authorised or required by law. Council has a Privacy and Data Protection Policy that is available on our website.

During 2020-21, there were no formal complaints made to the Office of the Victorian Information Commissioner (OVIC) by Boroondara residents.

Legislation impacting Council

Council has responsibilities under a wide range of Victorian and Commonwealth legislation. Some of the key Acts and Regulations that affect Council are:

- Aboriginal Heritage Act 2006
- Associations Incorporation Reform Act 2012
- Australian Consumer Law
- Australian Copyright Act 1968 and any amendments
- Audit Act 1994
- Building Act 1993
- Building Regulations 2018
- Child Wellbeing and Safety Act 2005
- Children Youth and Families Act 2005
- Children's Services Act 1996
- Children's Services Regulations 2020
- Climate Change Act 2017
- Conservation, Forests and Land Act 1987
- Cultural and Recreational Lands Act 1963
- Dangerous Goods Act 1985
- Development Victoria Act 2003
- Disability Act 2006
- Domestic Animals Act 1994

- Domestic Animals Regulations 2015
- Domestic Building Contracts Act 1995
- Electoral Act 2002
- Emergency Management Act 2013
- Environment Protection Act 1970
- Equal Opportunity Act 2010
- Fences Act 1968
- Filming Approval Act 2014
- Fire Services Property Levy Act 2012
- Fines Reform Act 2014
- Food Act 1984
- Freedom of Information Act 1982
- Gender Equality Act 2020
- Graffiti Prevention Act 2007
- Health Records Act 2001
- Heavy Vehicle National Law 2012
- Heavy Vehicle National Law Application Act 2013
- Heritage Act 2017
- Housing Act 1983
- Independent Broad-Based Anti-Corruption Commission Act 2011
- Infringements Regulations 2016
- Infringements Act 2006
- Infringements Regulations 2016
- Land Acquisition and
- Compensation Act 1986
- Land Acquisition and Compensation Regulations 2010
- Land Act 1958
- Liquor Control Reform Act 1998
- Local Government (General) Regulations 2015
- Local Government (Long Service Leave) Regulations 2012
- Local Government (Electoral) Regulations 2020
- Local Government (Governance and Integrity) Regulations 2020
- Local Government (Planning and Reporting) Regulations 2020
- Local Government Act 1989
- Local Government Act 2020
- Magistrates' Court Act 1989
- Major Transport Projects Facilitation Act 2009
- Occupational Health and Safety Act 2004
- Occupational Health and Safety Regulations 2017
- Planning and Environment (Fees) Regulations 2016
- Planning and Environment Act 1987
- Planning and Environment Regulations 2015
- Prevention of Cruelty to Animals Act 1986
- Prevention of Cruelty to Animals Regulations 2019
- Privacy and Data Protection Act 2014
- Public Health and Wellbeing Act 2008
- Public Interest Disclosures Act 2012
- Public Records Act 1973
- Public Health and Wellbeing Regulations 2019
- Residential Tenancies Act 1997
- Road Management (General) Regulations 2016
- Road Management (Works and Infrastructure) Regulations 2015
- Road Management Act 2004

- Road Safety (General) Regulations 2019
- Road Safety (Traffic Management) Regulations 2009
- Road Safety Act 1986
- Road Safety Road Rules 2017
- Rooming House Operators Act 2016
- Service Victoria Act 2018
- Shop Trading Reform Act 1996
- Subdivision (Fees) Regulations 2016
- Subdivision (Procedures) Regulations 2011
- Subdivision (Registrar's Requirements) Regulations 2011
- Subdivision Act 1988
- Summary Offences Act 1966
- Transfer of Land Act 1958
- Valuation of Land Act 1960
- Victorian Environmental Assessment Council Act 2001
- Victorian Data Sharing Act 2017
- Grants Commission Act 1976
- Victorian Inspectorate Act 2011
- Victorian Planning Authority Act 2017
- Victoria State Emergency Service Act 2005
- Victorian Civil and Administrative Tribunal Act 1998
- Water Act 1989
- Working with Children Act 2005

Local Laws

Council's local laws are listed below. More information can be found on our website.

- Amenity Local Law (Resolved 9 December 2019, commenced 20 December 2019)
- Protection of Council Assets and Control of Building Sites Local Law 2011
- Smoke Free Areas Local Law 2012
- Street Numbering Local Law (incorporating amendments gazetted in September 2011)
- Tree Protection Local Law 2016 (adopted 22 August 2016 and gazetted in November 2016)
- Common Seal and Conduct at Meetings (adopted 24 August 2020 and came into effect 1 September 2020)

Financial Statements

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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 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, the Australian Accounting Standards and other mandatory professional reporting requirements.

Callista Clarke, CPA
Principal Accounting Officer

Date: 01/09/2021
Camberwell

In our opinion, the accompanying financial statements present fairly the financial transactions of the City of Boroondara for the year ended 30 June 2021 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which 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 2014* to certify the financial statements in their final form.

Cr Garry Thompson
Mayor

Date: 01/09/2021
Camberwell

Cr Nick Stavrou
Councillor

Date: 01/09/2021
Camberwell

Phillip Storer
Chief Executive Officer

Date: 01/09/2021
Camberwell

VAGO
Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of the City of Boroondara

Opinion	I have audited the financial report of the City of Boroondara (the council) which comprises the: • balance sheet as at 30 June 2021 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the *Local Government Act 1989* and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the financial report	The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1989*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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

Auditor's responsibilities for the audit of the financial report	As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors • conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern. • evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
7 September 2021

Sanchu Chummar
as delegate for the Auditor-General of Victoria

2

Comprehensive Income Statement
For the year ended 30 June 2021

	Note	2021 $'000	2020 $'000
Income			
Rates and charges	3.1	192,919	189,426
Statutory fees and fines	3.2	7,412	13,005
User fees	3.3	8,316	12,220
Grants - operating	3.4	14,202	13,566
Grants - capital	3.4	5,159	1,179
Contributions - monetary	3.5	6,994	6,919
Contributions - non-monetary assets	3.5	112	-
Other income	3.7	4,865	7,663
Total income		239,979	243,978
Expenses			
Employee costs	4.1 (a)	(102,785)	(98,699)
Materials and services	4.2	(83,307)	(79,149)
Depreciation	4.3	(35,655)	(33,902)
Amortisation - intangible assets	4.4	(498)	(631)
Amortisation - right of use assets	4.5	(3,611)	(3,059)
Bad and doubtful debts	4.6	(1,891)	(1,516)
Borrowing costs	4.7	(1,339)	(1,428)
Finance costs - leases	4.8	(322)	(270)
Other expenses	4.9	(7,721)	(8,045)
Net loss on disposal of property, infrastructure, plant and equipment	3.6	(8,536)	(4,625)
Share of net (losses) of joint ventures	6.3	(3,753)	(395)
Total expenses		(249,418)	(231,719)
Surplus/(deficit) for the year		**(9,439)**	**12,259**
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment	6.2	456,059	135,133
Total comprehensive result		**446,620**	**147,392**

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

Balance Sheet
As at 30 June 2021

	Note	2021 $'000	2020 $'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	82,942	99,259
Trade and other receivables	5.1 (c)	24,479	21,316
Other financial assets	5.1 (b)	12,009	15,078
Inventories	5.2 (a)	83	31
Other assets	5.2 (b)	2,682	1,956
Total current assets		122,195	137,640
Non-current assets			
Other financial assets	5.1 (b)	4	4
Property, infrastructure, plant and equipment	6.2	4,038,119	3,555,629
Right-of-use assets	5.8	10,533	10,269
Investment property	6.4	8,745	8,915
Intangible assets	5.2 (c)	584	348
Total non-current assets		4,057,985	3,575,165
Total assets		4,180,180	3,712,805
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	22,809	19,125
Trust funds and deposits	5.3 (b)	9,342	5,752
Unearned income	5.3 (c)	11,219	1,569
Provisions	5.5	20,723	19,364
Interest-bearing liabilities	5.4	1,674	1,573
Lease liabilities	5.8	3,144	3,139
Total current liabilities		68,911	50,522
Non-current liabilities			
Provisions	5.5	2,024	2,042
Provision for investments in joint ventures	6.3	6,727	2,974
Interest-bearing liabilities	5.4	21,539	23,213
Lease liabilities	5.8	7,464	7,159
Total non-current liabilities		37,754	35,388
Total liabilities		106,665	85,910
Net assets		**4,073,515**	**3,626,895**
Equity			
Accumulated surplus		926,851	939,324
Reserves	9.1	3,146,664	2,687,571
Total equity		**4,073,515**	**3,626,895**

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

Statement of Changes in Equity
For the year ended 30 June 2021

2021	Note	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
Balance at beginning of the financial year		3,626,895	939,324	2,668,868	18,703
Deficit for the year		(9,439)	(9,439)	-	-
Net asset revaluation increment/ (decrement)	6.2	456,059	-	456,059	-
Transfers to other reserves	9.1	-	(2,183)	-	2,183
Transfers from revaluation reserve	9.1	-	(851)	851	-
Balance at end of the financial year		**4,073,515**	**926,851**	**3,125,778**	**20,886**

2020		Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
Balance at beginning of the financial year		3,479,503	927,776	2,534,824	16,903
Surplus for the year	6.2	12,259	12,259	-	-
Net asset revaluation increment/ (decrement)	9.1	135,133	-	135,133	-
Transfers to other reserves	9.1	-	(1,800)	-	1,800
Transfers from revaluation reserve		-	1,089	(1,089)	-
Balance at end of the financial year		**3,626,895**	**939,324**	**2,668,868**	**18,703**

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 2021

	Note	2021 Inflows/ (Outflows) $'000	2020 Inflows/ (Outflows) $'000
Cash flows from operating activities			
Rates and charges		188,720	186,246
Statutory fees and fines		6,816	12,089
User charges		8,383	12,282
Grants - operating		16,106	15,388
Grants - capital		13,349	1,179
Contributions - monetary		7,276	7,167
Interest received		556	2,296
Trust funds and deposits taken		25,157	22,139
Other receipts		4,545	5,751
Net GST refund		15,474	12,993
Employee costs		(100,864)	(95,511)
Materials and services		(92,827)	(92,664)
Short-term, low value and variable lease payments		(1,067)	(1,476)
Trust funds and deposits repaid		(21,566)	(20,423)
Other payments		(7,437)	(7,336)
Net cash provided by operating activities	9.2	**62,621**	**60,120**
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(75,229)	(65,108)
Proceeds from sale of property, infrastructure, plant and equipment		44	31
Payments for investments		(12,000)	(15,000)
Proceeds from sale of investments		15,069	26,515
Net cash provided used in investing activities		**(72,116)**	**(53,562)**
Cash flows from financing activities			
Finance costs		(1,362)	(1,440)
Repayments of borrowings		(1,573)	(1,494)
Interest paid - lease liability		(322)	(270)
Repayment of lease liabilities		(3,565)	(3,030)
Net cash used in financing activities		**(6,822)**	**(6,234)**
Net increase/(decrease) in cash and cash equivalents		(16,317)	324
Cash and cash equivalents at the beginning of the financial year		99,259	98,935
Cash and cash equivalents at the end of the financial year	5.1 (a)	**82,942**	**99,259**
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

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

Statement of Capital Works
For the year ended 30 June 2021

	2021 $'000	2020 $'000
Property		
Land improvements	-	-
Total land	**-**	**-**
Buildings	41,655	26,777
Building improvements	289	349
Total buildings	**41,944**	**27,126**
Total property	**41,944**	**27,126**
Plant and equipment		
Plant, machinery and equipment	2,687	2,033
Fixtures, fittings and furniture	569	1,554
Computers and telecommunications	874	1,834
Library books	787	902
Total plant and equipment	**4,917**	**6,323**
Infrastructure		
Roads	11,797	11,736
Bridges	10	27
Footpaths and cycleways	3,291	2,539
Drainage	4,582	4,298
Recreational, leisure and community facilities	2,829	1,903
Parks, open space and streetscapes	5,502	9,081
Off street car parks	803	404
Total infrastructure	**28,814**	**29,988**
Total capital works expenditure	**75,675**	**63,437**
Represented by:		
New asset expenditure	11,844	14,889
Asset renewal expenditure	51,948	35,105
Asset expansion expenditure	9,190	6,068
Asset upgrade expenditure	2,693	7,375
Total capital works expenditure	**75,675**	**63,437**

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

Notes to the Financial Statements

OVERVIEW

Introduction

The City of Boroondara was established by an Order of the Governor in Council on 22 June 1994 and is a body corporate. The Council's main office is located at 8 Inglesby Road, Camberwell.

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 Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Significant accounting policies

(a) Basis of accounting

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgments

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

Notes to the Financial Statements

(b) Impacts of Covid-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. To ease the financial burden on Boroondara residents, local businesses and community groups, Council developed a $4.50 million support and relief package to help our local community through the challenging and uncertain times brought on by the coronavirus disease (COVID-19) pandemic. The support and relief package to help vulnerable members of our community commenced in April 2020 and has effect over both the 2019-20 and 2020-21 years.

A state of disaster was subsequently declared on 2 August 2020. The pandemic has continued to impact Council's financial operations in 2020-21. As a result Council incurred a total net loss of $21.02M consisting of $11.18M in revenue and expenditure impacts outlined below and $9.84M factored into Council's 2020-21 adopted budget. The impacts are a mix of decisions made by Council to provide community relief and outcomes that are not under Council's control.

Foregone revenue by Council in response to COVID-19 restrictions and government directives and Council's community assistance package is provided below. The variances are against Council's adopted 2020-21 budget:

• Parking infringements income - $5.37M
• Leisure and aquatic facilities user fees - $2.44M
• Paid parking income - $1.06M
• Waste transfer station service fees - $362K
• Boroondara Tennis Centre fees - $175K
• Food Premises Health Registration fees waived until December 2020 - $160K.
• Summer Sportsground tenancy relief - $113K
• Camberwell Fresh Food Market rental relief - $54K
• Meeting room hire at Libraries and Hawthorn Arts Centre - $49K

Council received the below additional funding with offsetting expenditure:

• Local Roads and Community Infrastructure program - $3.14M
• Working for Victoria Grant -$709K
• Outdoor Dining - COVID-19 - $700K
• Pandemic relief and recovery - $90K
• COVID-19 Vaccination program - $40K

Additional non-recurrent costs incurred by Council include Pandemic preparedness and response ($2.26M), Contract support payments for Council's leisure and aquatic facilities ($1.38M) offset with a reduction in net recurrent expenditure of $2.28M mainly due to closure of Council facilities as per COVID-19 restrictions and government directives.

Temporary impacts include:

• Interest on investments ($1.0M) primarily due to the economic downturn as a result of the COVID-19 Pandemic.
• During the 2020-21 year Council relocated and redeployed staff to more productive roles providing new and different services to our community while maintaining their employment.

Council continues to monitor the situation, work with the business community and review the initiatives over the coming months. The longer-term impact of COVID-19 on our community and on our operations is still uncertain with restrictions/COVID-19 safe settings continuing to impact Council's services and operational budgets. As such we recognise that Council's proposed financial direction for future years may require changes.

Notes to the Financial Statements

Note 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 2014* requires explanation of any material variances. Council has adopted a materiality threshold of greater than 10 percent or $1,000,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and Expenditure

	Ref	Budget 2021 $'000	Actual 2021 $'000	Variance 2021 $'000	Variance 2021 %
Income					
Rates and charges		192,534	192,919	385	0.2
Statutory fees and fines	1	14,056	7,412	(6,644)	(47.3)
User fees	2	11,937	8,316	(3,621)	(30.3)
Grants - operating	3	12,297	14,202	1,905	15.5
Grants - capital	4	4,188	5,159	971	23.2
Contributions - monetary	5	4,424	6,994	2,570	58.1
Contributions - non monetary	6	-	112	112	100.0
Other income	7	5,617	4,865	(752)	(13.4)
Total income		**245,053**	**239,979**	**- 5,074**	(2.1)
Expenses					
Employee costs		102,603	102,785	182	0.2
Materials and services	8	92,876	83,307	(9,569)	(10.3)
Depreciation	9	37,873	35,655	(2,218)	(5.9)
Amortisation - intangible assets	10	-	498	498	100.0
Amortisation - right of use assets	11	4,330	3,611	(719)	(16.6)
Bad and doubtful debts		1,746	1,891	145	8.3
Borrowing costs		1,342	1,339	(3)	(0.2)
Finance costs - leases		337	322	(15)	(4.5)
Other expenses		7,861	7,721	(140)	(1.8)
Net loss on disposal of property, infrastructure, plant and equipment	12	3,474	8,536	5,062	145.7
Share of net losses of joint ventures	13	-	3,753	3,753	100.0
Total expenses		**252,442**	**249,418**	**(3,024)**	(1.2)
Surplus for the year		**(7,389)**	**(9,439)**	**(2,050)**	

Notes to the Financial Statements

Note 1 - Performance against budget (cont.)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	Statutory fees and fines are lower than budget due to COVID-19 restrictions during the year and relief provided to the community via measures including waiving various parking infringements ($5.37M) and court recoveries, and a reduction in swimming pool registrations and lodgements fees income of $652K.
2	User fees	User fees are lower than budget due to COVID-19 and the closure of Council's Leisure and Aquatic centres ($2.44M), Boroondara Tennis Centre and Kew Traffic School. Paid parking income was $1.06M lower due to Council's COVID-19 financial assistance package to support the community and COVID-19 restrictions.
3	Grants - operating	Grants - operating variance is primarily due to receiving part of the Commonwealth Financial Assistance Grants funding for 2021-22 of $2.42M in the current financial year, COVID-19 grant funding received of $1.54M offset by $1.48M in operating grants transferred to unearned income in accordance with AASB 15 Revenue from Contracts with Customers.
4	Grants - capital	Grants - capital variance is due to the adoption of AASB 15 Revenue from Contracts with Customers which transferred $8.62M of capital funding to unearned income. Offset by funding received for Kew Recreation Centre $1.80M, Local Roads and Community Infrastructure Program Phase 1 and 2 ($3.14M) not budgeted and $2.2M grants budgeted but not received for Canterbury Community Precinct and Walmer Street Bridge.
5	Contributions - monetary	Developer open space contributions are difficult to predict as they are based upon building activity reaching completion. The 2020-21 contributions were higher than expected due to an increase in the number of multi-dwelling developments completed and hence higher contributions were received. The annual budget is based on estimated completion of private sector development.
6	Contributions - non monetary	The 2020-21 non-monetary contributions relate to carpark assets for which Council is now responsible for and various artworks at Hawthorn Arts centre.
7	Other income	Other income variance to budget is primarily due to low interest rate market and the economic downturn as a result of COVID-19.
8	Materials and services	Materials and services variance is primarily due to carry forwards for planned priority projects and lower support payments for Boroondara's Leisure and Aquatic Facilities due to more people returning than initially predicted as a result of COVID-19.
9	Depreciation	Depreciation was lower than budget mainly due to finalisation of the 2019-20 capital works program which occurred after the adoption of the original budget. Depreciation expense was revised down during the amended budget which is more in line with the actual result.
10	Amortisation - intangible assets	Amortisation - intangible assets was budgeted under Depreciation and is now disclosed separately.
11	Amortisation - right of use assets	The variance can be attributed to a timing difference in acquiring budgeted vehicles and new vehicles acquired throughout the year.
12	Net loss on disposal of property, infrastructure, plant and equipment	Net loss on disposal of property, infrastructure, plant and equipment is higher than budget due to the timing of the delivery of capital works. Buildings disposed in 2020-21 include Kew Recreation Centre ($5.57M) and St James Park Bowling Club ($1.11M).
13	Share of net losses of associates and joint ventures	The timing of budget information received for the Regional Landfill Clayton South does not allow for its inclusion in Council's budget document.

Notes to the Financial Statements

Note 1 - Performance against budget (cont.)

1.2 Capital works

	Ref	Budget 2021 $'000	Actual 2021 $'000	Variance 2021 $'000	Variance 2021 %
Property					
Buildings	1	44,209	41,655	(2,554)	(5.8)
Building improvements		311	289	(22)	(7.1)
Total buildings		**44,520**	**41,944**	**(2,576)**	(5.8)
Total property		**44,520**	**41,944**	**(2,576)**	(5.8)
Plant and equipment					
Plant, machinery and equipment	2	1,627	2,687	1,060	65.2
Fixtures, fittings and furniture	3	1,623	569	(1,054)	(64.9)
Computers and telecommunications	4	1,744	874	(870)	(49.9)
Library books	5	985	787	(198)	(20.1)
Total Plant and equipment		**5,979**	**4,917**	**(1,062)**	(17.8)
Infrastructure					
Roads	6	10,283	11,797	1,514	14.7
Bridges	7	2,463	10	(2,453)	(99.6)
Footpaths and cycleways	8	2,982	3,291	309	10.4
Drainage		4,395	4,582	187	4.3
Recreational, leisure and community facilities		2,771	2,829	58	2.1
Parks, open space and streetscapes	9	7,996	5,502	(2,494)	(31.2)
Off street car parks	10	664	803	139	20.9
Total infrastructure		**31,554**	**28,814**	**(2,740)**	(8.7)
Total capital works expenditure		**82,053**	**75,675**	**(6,378)**	(7.8)
New asset expenditure		17,009	11,844	(5,165)	(30.4)
Asset renewal expenditure		50,650	51,948	1,298	2.6
Asset expansion expenditure		8,943	9,190	247	2.8
Asset upgrade expenditure		5,451	2,693	(2,758)	(50.6)
Total capital works expenditure		**82,053**	**75,675**	**(6,378)**	(7.8)

Notes to the Financial Statements

Note 1 - Performance against budget (cont.)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	The buildings variance is primarily due to project timing of multi year projects including Kew Recreation Centre, Canterbury Community Precinct, Diversity Inclusion and Participation (DIP) Pavilion Program and 605-609 Glenferrie Road Community Facility.
2	Plant, machinery and equipment	Plant, machinery and equipment is higher than budget due to the Ashburton Pool and Recreation Centre mechanical air handling project and Council Chamber Audio-visual (AV) uplift projects being carried forward from 2019-20 financial year and completed in the 2020-21 financial year.
3	Fixtures, fittings and furniture	Fixtures, fittings and furniture is lower than budget due to the Library IT Hardware, library furniture and shelving and implementation of Public Safety Security Measures projects being carried forward to 2021-22
4	Computers and telecommunications	Computers and telecommunications is lower than budget due to the timing of the implementation of the payroll system upgrade, Youth Services Case Management System and Information Security Map projects being carried forward to 2021-22. The COVID-19 pandemic has also delayed the Future Information Technology project due to impact on global supply of technology equipment.
5	Library books	Library books is lower than budget and is offset by an increase in operating expenditure due to additional take of up eBooks and audio books as a result of COVID-19 restrictions
6	Roads	Roads is higher than budget due to the Dudley Parade, Canterbury - Myrtle Rd to Chaucer Crescent and Wattle Road Traffic Treatments between Glenferrie Rd and Power St funded by the Local Roads and Community Infrastructure Program Phase 1 and Phase 2.
7	Bridges	Bridges is lower than budget due to The Heritage Council making a determination to heritage list the river bridge in December 2020 which impacted the delivery of the Walmer Street Bridge project to ensure the structural works maintain the heritage value. Redesign works are required and the project is being carried forward to 2021-22.
8	Footpaths and cycleways	Footpaths and cycleways is higher than budget due to the Fordham Gardens Path Reconstruction project. The project is funded by a capital grant received from the Local Roads and Community Infrastructure Program Phase 2.
9	Parks, open space and streetscapes	Parks, open space and streetscapes is lower than budget due to Victoria Park Regional Playground and Climate Action Plan - emissions reduction work projects being carried forward to 2021-22.
10	Off street car parks	Off street car parks is slightly higher than budget due to feasibility studies being undertaken at the Commuter Car Parking Facilities across three precincts (Camberwell, Glenferrie and Canterbury). Grant funding has been received for the Commuter Car Parking Facilities.

Notes to the Financial Statements

Note 2 Analysis of Council results by program

2 (a) Council delivers its functions and activities through the following programs.

Community Support
The Community Support directorate are the community care specialists. We foster equity, connectedness and inclusivity through the provision of services & programs that meet community needs, support community jobs and a thriving economy, while also caring for our community throughout their health, learning and wellbeing journeys. The directorate includes the following departments:

- Arts & Culture
- Library Services
- Liveable Communities
- Community Planning & Development
- Health & Wellbeing Services

Places and Spaces
The Places and Spaces directorate are specialists who create and maintain our facilities, open spaces and infrastructure. We design and champion the physical environment to deliver the experience our community desires - we do this to keep Boroondara clean, beautiful and working. The directorate includes the following departments:

- Asset & Capital Planning
- Traffic & Transport
- Capital Projects
- Environmental Sustainability & Open Spaces
- Facilities, Waste & Infrastructure

Urban Living
The Urban Living directorate are specialists who provide expertise to our community in navigating land use and development controls, guidelines and policy applying to their property and neighbourhood. We endeavour to protect neighbourhood character, amenity and the health of the community to deliver high liveability and community prosperity. The directorate includes the following departments:

- Civic Services
- Building Services
- Strategic & Statutory Planning

Customer and Transformation
The Customer and Transformation directorate lead the organisation to place the customer at the centre of everything we do and deliver a more seamless, convenient and empowering customer experience when interacting with council. We also lead the organisation into the future, helping set the strategy for the organisation through two way consultation with our highly valued SMEs in conjunction with a strong customer segment insight led approach. We deliver on strategic priorities through our multi-disciplinary delivery and innovation teams that make sure to leverage business SMEs.

- Customer & Communication
- Strategy & Performance
- Transformation & Technology

Office of the CEO
Includes the Chief Executive Office, Chief Financial Office, People Culture & Development and Governance department. We provide a range of specialised expertise and support services to the rest of the business, enabling them to focus on their specialist areas to provide maximum value to our community and stakeholders.

Notes to the Financial Statements

Note 2 Analysis of Council results by program

2 (b) Summary of revenues, expenses, assets and capital expenses by program

2021	Income $'000	Expenses $'000	Surplus / (Deficit) $'000	Grants included in income $'000	Total assets $'000
Community Support	11,848	43,223	(31,375)	7,634	703,638
Customer and Transformation	3	38,918	(38,915)	-	15,088
Office of the CEO*	206,301	71,645	134,657	5,367	119,712
Places & Spaces	8,583	73,657	(65,074)	5,647	3,322,478
Urban Living	13,244	21,975	(8,731)	713	19,263
	239,979	**249,418**	**(9,439)**	**19,361**	**4,180,180**

2020	Income $'000	Expenses $'000	Surplus / (Deficit) $'000	Grants included in income $'000	Total assets $'000
Environment and Infrastructure	7,294	75,922	(68,628)	1,781	2,904,772
City Planning	19,267	23,536	(4,269)	708	19,456
Community Development	26,615	90,600	(63,985)	12,256	752,469
Customer Experience and Business Transformation*	190,770	35,610	155,161	-	33,827
Chief Executive Office and Governance	31	2,564	(2,533)	-	863
People, Culture and Development	1	3,487	(3,487)	-	1,418
	243,978	**231,719**	**12,259**	**14,745**	**3,712,805**

An organisational redesign was conducted in 2020-2021 financial year.

*Includes Revenue and Property Services function - rates and charges income.

Notes to the Financial Statements

Note 3 - Funding for the delivery of our services

3.1 - Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of the land and all improvements. The valuation base used to calculate general rates for 2020-21 was $117.72 billion (2019-20: $112.93 billion). The 2020-21 rate in the CIV dollar was 0.0013851685 (2019-20: 0.0014041611).

	2021 $'000	2020 $'000
General rates	160,996	156,106
Supplementary rates and rate adjustments	895	1,417
Waste management charge	28,956	29,883
Special rates and charges	1,520	1,515
Interest on rates and charges	552	505
Total rates and charges	**192,919**	**189,426**

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2020 and the valuation was first applied in the rating year commencing 1 July 2020.

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 and costs	3,438	8,082
Court recoveries	354	1,135
Town planning fees	2,665	2,564
Land information certificates	203	168
Swimming pool registrations	182	255
Permits	570	801
Total statutory fees and fines	**7,412**	**13,005**

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

3.3 - User fees

Aged and health services	731	1,699
Building services	1,474	1,365
Road occupancy, traffic and drainage	693	749
Child care/children's program	172	131
Parking	529	1,454
Leisure centre and recreation	1,750	3,418
Registrations and other permits	1,382	1,308
Waste management services	892	1,336
Other fees and charges	693	760
Total user fees	**8,316**	**12,220**
User fees by timing of revenue recognition		
User fees recognised over time	56	110
User fees recognised at a point in time	8,260	12,110
Total user fees	**8,316**	**12,220**

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

	2021 $'000	2020 $'000
3.4 - Funding from other levels of government		
Grants were received in respect of the following :		
Summary of grants		
Commonwealth funded grants	10,021	9,541
State funded grants	9,340	5,204
Total grants received	**19,361**	**14,745**
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	4,658	4,885
Aged care	2,715	3,238
Community safety	-	22
Community transport	217	457
Senior citizen centres	147	145
Volunteer services	146	144
Recurrent - State Government		
Aged care	835	632
Libraries	1,115	1,092
Maternal and child health	1,152	1,122
School crossing supervisors	689	704
Family and children	237	255
Community safety	194	168
Senior citizen centres	-	3
Total recurrent operating grants	**12,105**	**12,867**
Non-recurrent - Commonwealth Government		
Environmental planning	22	45
Other	14	1
Non-recurrent - State Government		
Recycling	-	48
Community health	104	47
Community safety	38	53
Community transport	283	224
Family and children	649	44
Maternal and child health	172	88
Environmental planning	-	100
Libraries	47	44
Other	768	5
Total non-recurrent operating grants	**2,097**	**699**
Total operating grants	**14,202**	**13,566**
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	594	594
Total recurrent capital grants	**594**	**594**

Notes to the Financial Statements

	2021 $'000	2020 $'000
3.4 - Funding from other levels of government (cont.)		
Non-recurrent - Commonwealth Government		
Community health	268	-
Environmental planning	419	-
Buildings	67	10
Footpath	534	-
Roads	154	
Sports and recreation	66	-
Non-recurrent - State Government		
Roads	661	505
Environmental planning	50	55
Buildings	2,150	
Sports and recreation	196	15
Total non-recurrent capital grants	**4,565**	**585**
Total capital grants	**5,159**	**1,179**
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	1,080	101
Received during the financial year and remained unspent at balance date	1,586	1,080
Received in prior years and spent during the financial year	(180)	(101)
Balance at year end	**2,486**	**1,080**
Capital		
Balance at start of year	432	48
Received during the financial year and remained unspent at balance date	8,622	432
Received in prior years and spent during the financial year	(432)	(48)
Balance at year end	**8,622**	**432**

Grant income is recognised at the point in time when the Council satisfies its performance obligations as specified in the underlying agreement.

3.5 - Contributions

Monetary	6,994	6,919
Non-monetary	112	-
Total contributions	**7,106**	**6,919**

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

Off-street car park	76	-
Artworks	7	-
Other	29	-
Total non-monetary contributions	**112**	**-**

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

3.6 - Net loss on disposal of property, infrastructure, plant and equipment

Proceeds of sale	44	31
Written down value of assets sold, replaced and disposed	(8,580)	(4,656)
Total net loss on disposal of property, infrastructure, plant and equipment	**(8,536)**	**(4,625)**

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

Notes to the Financial Statements

	2021 $'000	2020 $'000

3.7 - Other income

Interest	496	2,111
Other rental income	1,863	2,169
Reimbursements	1,200	1,520
Right-of-way sales	49	444
Traffic and drainage	1,072	1,136
Other income	185	283
Total other income	**4,865**	**7,663**

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

Note 4 - The cost of delivering services

4.1 - (a) Employee Costs

Wages and salaries	78,731	76,691
WorkCover	1,028	947
Casual staff	5,294	5,325
Annual leave and long service leave	7,567	7,349
Superannuation	7,709	7,483
Fringe benefits tax	397	400
Other	2,059	504
Total employee costs	**102,785**	**98,699**

(b) Superannuation

Superannuation
Council made contributions to the following funds:

Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	386	514
Employer contributions - other funds	-	-
	386	**514**
Employer contributions payable at reporting date.	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,535	3,647
Employer contributions - other funds	3,431	3,250
	6,966	**6,897**
Employer contributions payable at reporting date.	192	149

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

Notes to the Financial Statements

	2021 $'000	2020 $'000

4.2 - Materials and services

Contract payments and trade services:		
-Waste Collection	11,561	10,721
-Open Space	12,235	10,436
-Minor Projects	10,747	4,573
-Parking Management	-	1,197
-Leisure and Aquatic Centre	1,375	1,677
*-Other**	12,145	14,893
Building maintenance	4,186	4,043
General maintenance	4,045	4,169
Plant and equipment maintenance	1,880	2,286
Utilities	4,747	4,518
Consultants and Professional services & advice	6,337	6,137
Office and administration	3,961	4,745
Financial and legal	1,979	2,797
Information technology	5,197	4,927
Insurance	2,715	1,893
Other	195	137
Total materials and services	**83,307**	**79,149**

*This includes amounts individually under $1.00 million where Council engages contractors to deliver services to the community.

4.3 - Depreciation

Property	13,917	13,268
Plant and equipment	4,150	3,824
Infrastructure	17,397	16,621
Investment property	191	189
Total depreciation	**35,655**	**33,902**

Refer to note 6.2 and 6.4 for a more detailed breakdown of depreciation charges and accounting policy.

4.4 - Amortisation - intangible assets

Software	498	631
Total Amortisation - intangible assets	**498**	**631**

Refer to note 5.2(c) for a more detailed breakdown of amortisation charges and accounting policy.

4.5 - Amortisation - right of use assets

Vehicles	3,592	3,057
Other	19	2
Total Amortisation - right of use assets	**3,611**	**3,059**

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

4.6 - Bad and doubtful debts

Parking fines and local laws debtors	1,564	1,434
Other debtors	327	82
Total bad and doubtful debts	**1,891**	**1,516**

Movement in provisions for doubtful debts		
Balance at the beginning of the year	2,462	2,067
New provisions recognised during the year	1,891	1,516
Amounts already provided for and written off as uncollectible	(1,603)	(1,121)
Balance at end of year	**2,750**	**2,462**

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

Notes to the Financial Statements

	2021 $'000	2020 $'000

4.7 - Borrowing costs

Interest on borrowings	1,339	1,428
Total borrowing costs	**1,339**	**1,428**

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

4.8 - Finance Costs - leases

Interest - Lease Liabilities	322	270
Total finance costs	**322**	**270**

4.9 - Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	70	69
Auditors' remuneration - internal	99	156
Councillors' allowances	416	416
Operating lease rentals	1,452	1,346
Community grants and contributions	2,971	2,918
Training and professional development	826	1,116
Special rate scheme expenditure	1,520	1,492
Other expenditure	367	532
Total other expenses	**7,721**	**8,045**

Note 5 - Our financial position

5.1 - Financial assets

(a) Cash and cash equivalents

Cash on hand	6	8
Cash at bank	29,592	22,885
Term deposits	53,344	76,366
Total cash and cash equivalents	**82,942**	**99,259**

(b) Other financial assets

Term deposits - current	12,009	15,078
Unlisted shares	4	4
Total other financial assets	**12,013**	**15,082**
Total financial assets	**94,955**	**114,341**

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

Trust funds and deposits (Note 5.3)	9,342	5,752
Total restricted funds	**9,342**	**5,752**
Total unrestricted cash and cash equivalents	**73,600**	**93,507**

Notes to the Financial Statements

	2021 $'000	2020 $'000

5.1 - Financial assets (cont.)

Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
- Cash held to fund carried forward capital works	15,711	14,095
- Cash held to fund carried forward priority projects	14,614	7,852
- Reserves	20,886	18,703
Total funds subject to intended allocations	**51,211**	**40,650**

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.

The unlisted shares are held with Procurement Australasia Limited.

(c) Trade and other receivables

Current		
Statutory receivables		
Rates debtors	14,591	10,558
Parking infringement debtors	7,055	8,062
Provision for doubtful debts - parking infringements	(2,570)	(2,327)
Non statutory receivables		
Other debtors	3,711	3,204
Provision for doubtful debts - other debtors	(180)	(135)
Net GST receivable	1,872	1,954
	24,479	**21,316**
Total trade and other receivables	**24,479**	**21,316**

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

(d) Ageing of receivables

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

Current (not yet due)	2,540	2,082
Past due by up to 30 days	566	199
Past due between 31 and 180 days	248	336
Past due between 181 and 365 days	75	121
Past due by more than 1 year	282	466
Total trade and other receivables	**3,711**	**3,204**

(e) Ageing of individually impaired receivables

At balance date there were no other debtors representing financial assets that were impaired (2019-20 Nil).

Notes to the Financial Statements

5.2 - Non - financial assets

	2021 $'000	2020 $'000
(a) Inventories		
Inventories held for distribution	24	16
Inventories held for sale	59	15
Total inventories	**83**	**31**

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including inventories held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets		
Prepayments	2,682	1,956
Total other assets	**2,682**	**1,956**

(c) Intangible assets		
Software	584	348
Total intangible assets	**584**	**348**

	Software
Gross carrying amount	
Balance at 1 July 2020	3,854
Additions from internal developments	735
Balance at 30 June 2021	**4,589**
Accumulated amortisation and impairment	
Balance at 1 July 2020	(3,506)
Amortisation expense	(499)
Accumulated amortisation for disposals	-
Balance at 30 June 2021	**(4,005)**
Net book value at 30 June 2020	**348**
Net book value at 30 June 2021	**584**

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

5.3 - Payables

	2021 $'000	2020 $'000
(a) Trade and other payables		
Trade and other payables	13,019	13,494
Accrued expenses	9,790	5,631
Total trade and other payables	**22,809**	**19,125**
(b) Trust funds and deposits		
Refundable deposits	8,093	4,849
Fire services levy	999	671
Refundable contract deposits and retention monies	4	4
Balwyn Rotary Sunday Market trust funds	246	228
Total trust funds and deposits	**9,342**	**5,752**

Notes to the Financial Statements

5.3 - Payables (cont.)

(c) Unearned income		
Grants received in advance - operating	2,486	1,080
Grants received in advance - capital	8,622	432
Other	111	57
Total unearned income	**11,219**	**1,569**

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

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

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

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

Trust funds held on behalf of the operation of the Balwyn Rotary Sunday Market - Profits and losses are transferred each month when they exceed $5,000.

5.4 - Interest-bearing liabilities

	2021 $'000	2020 $'000
Current		
Borrowings - secured	1,674	1,573
Non-current		
Borrowings - secured	21,539	23,213
Total	**23,213**	**24,786**

Borrowings are secured over the General Rates of Council as per section 148 of the *Local Government Act 1989* .

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

Not later than one year	1,674	1,573
Later than one year and not later than five years	7,696	7,281
Later than five years	13,843	15,932
	23,213	**24,786**

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

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

Notes to the Financial Statements

5.5 - Provisions

2021	Annual leave $ '000	Long service leave $ '000	Other $ '000	Total $ '000
Balance at beginning of the financial year	6,930	13,934	542	21,406
Additional provisions	8,010	3,143	2,509	13,662
Amounts used	(7,008)	(2,769)	(2,542)	(12,319)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	7	(9)		(2)
Balance at the end of the financial year	**7,939**	**14,299**	**509**	**22,747**
2020				
Balance at beginning of the financial year	5,625	13,028	401	19,054
Additional provisions	6,845	3,135	1,971	11,951
Amounts used	(5,545)	(2,239)	(1,830)	(9,614)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	5	10	-	15
Balance at the end of the financial year	**6,930**	**13,934**	**542**	**21,406**

	2021 $'000	2020 $'000
(a) Employee provisions		
Current provisions expected to be settled within 12 months		
Annual leave	5,551	5,299
Long service leave	1,624	1,508
Other	509	542
	7,684	**7,349**
Current provisions expected to be settled after 12 months		
Annual leave	2,388	1,631
Long service leave	10,651	10,384
	13,039	**12,015**
Total current employee provisions	**20,723**	**19,364**
Non-current		
Long service leave	2,024	2,042
Total non-current employee provisions	**2,024**	**2,042**
Aggregate carrying amount of employee provisions:		
Current	20,723	19,364
Non-current	2,024	2,042
Total aggregate carrying amount of employee provisions	**22,747**	**21,406**
(b) Other		
Provision for rostered days off		
Current	509	542
	509	**542**

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

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability.

Key assumptions:		
- discount rate	1.49%	0.87%
- inflation rate	1.80%	2.30%
- settlement rate (years)	7	7

Notes to the Financial Statements

5.6 - Financing arrangements	2021 $'000	2020 $'000
Council has the following funding arrangements in place as at 30 June 2021:		
Credit card facilities	300	300
Borrowing facilities	23,213	24,786
Total facilities	**23,513**	**25,086**
Used facilities	**23,318**	**24,890**
Unused facilities	**195**	**196**

5.7 - Commitments

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

	Not later than 1 year $'000	Later than 1 year and not later than 2 years $'000	Later than 2 years and not later than 5 years $'000	Later than 5 years $'000	Total $'000
30 June 2021					
Operating					
Cleaning contracts for council buildings	116	78	-	-	194
Consultancies	1,045	741	659	-	2,445
Home care services	179	61	-	-	240
Information systems and technology	1,545	1,174	267	-	2,986
Maintenance	1,336	325	8	-	1,669
Open space management	11,103	8,881	10,010	-	29,994
Other	9,250	7,101	8,125	448	24,924
Recycling	3,089	1,670	1,415	-	6,174
Total operating commitments	**27,663**	**20,031**	**20,484**	**448**	**68,626**
Capital					
Buildings	41,191	13,218	351	-	54,760
Computers and telecommunications	1,159	419	68	-	1,646
Drainage	4,858	971	-	-	5,829
Footpaths, shopping centre improvements, laneways, car parks	8,641	2,900	-	-	11,541
Information systems and technology	311	311	346	-	968
Library materials - Books and furnishings	2,312	2,244	4,488	-	9,044
Open Space Management	110	110	330	25	575
Other capital related	3,793	3,783	3,657	-	11,233
Recreational, leisure and community facilities	909	648	431	-	1,988
Landscaping	1,175	1,175	3,524	-	5,874
Roads	6,336	555	-	-	6,891
Total capital commitments	**70,795**	**26,334**	**13,195**	**25**	**110,349**
Total commitments after 30 June 2021	**98,458**	**46,365**	**33,679**	**473**	**178,975**

Notes to the Financial Statements

5.7 - Commitments (cont.)

	Not later than 1 year $'000	Later than 1 year and not later than 2 years $'000	Later than 2 years and not later than 5 years $'000	Later than 5 years $'000	Total $'000
30 June 2020					
Operating					
Cleaning contracts for council buildings	919	116	78	-	1,113
Consultancies	1,875	467	163	-	2,505
Garbage Collection	183	-	-	-	183
Home care services	179	179	61	-	419
Information systems and technology	1,722	1,545	1,441	-	4,708
Maintenance	2,040	1,246	235	-	3,521
Open space management	12,705	7,325	5,776	-	25,806
Other	8,479	7,094	11,562	729	27,864
Recycling	3,106	3,089	3,085	-	9,280
Total operating commitments	**31,208**	**21,061**	**22,401**	**729**	**75,399**
Capital					
Buildings	6,684	2,327	2,277	-	11,288
Computers and telecommunications	2,108	1,159	487	-	3,754
Drainage	6,841	4,858	971	-	12,670
Footpaths, shopping centre improvements, laneways, car parks	8,641	8,641	2,900	-	20,182
Information systems and technology	30	-	-	-	30
Library materials - Books and furnishings	2,242	68	-	-	2,310
Open Space Management	110	110	330	135	685
Other capital related	754	647	1,577	-	2,978
Recreational, leisure and community facilities	1,213	909	1,079	-	3,201
Roads	6,648	6,336	555	-	13,539
Total capital commitments	**35,271**	**25,055**	**10,176**	**135**	**70,637**
Total commitments after 30 June 2020	**66,479**	**46,116**	**32,577**	**864**	**146,036**

Notes to the Financial Statements

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

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

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

· any lease payments made at or before the commencement date less any lease incentives received; plus

· any initial direct costs incurred; and

· an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

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

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

Lease payments included in the measurement of the lease liability comprise the following:
· Fixed payments
· Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;

· Amounts expected to be payable under a residual value guarantee; and

· The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

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

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

Peppercorn Leases that Council has entered into include leasing of land, car parks and footpaths. Due to the temporary relief granted under AASB 2018-8, peppercorn leases have not been recognised in the balance sheet.

Notes to the Financial Statements

5.8 - Leases (cont.)

Right-of-use assets	Property $'000	Vehicles $'000	Other $'000	Total $'000
Balance at 1 July 2019	-	9,504	-	9,504
Additions	-	3,770	54	3,824
Amortisation charge	-	(3,057)	(2)	(3,059)
Balance at 30 June 2020	**-**	**10,217**	**52**	**10,269**

	Property $'000	Vehicles $'000	Other $'000	Total $'000
Balance at 1 July 2020	-	10,217	52	10,269
Additions	-	3,874	-	3,874
Amortisation charge	-	(3,591)	(19)	(3,610)
Balance at 30 June 2021	**-**	**10,500**	**33**	**10,533**

Lease liabilities	2021	2020
Maturity analysis - contractual undiscounted cash flows	**$'000**	**$'000**
Less than one year	3,407	3,397
One to five years	6,747	6,956
More than five years	1,191	606
Total undiscounted lease liabilities as at 30 June:	**11,345**	**10,959**
Lease liabilities included in the Balance Sheet at 30 June:		
Current	3,144	3,139
Non-current	7,464	7,159
Total lease liabilities	**10,608**	**10,298**

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expenses relating to:	2021 $'000	2020 $'000
Short-term leases	256	724
Leases of low value assets	558	622
Total	**814**	**1,346**

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:		
Within one year	689	666
Later than one year but not later than five years	746	706
Total lease commitments	**1,435**	**1,372**

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. Council has no non-current assets held for sale at reporting date.

Notes to the Financial Statements

6.2 - Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2020	Additions	Contributions	Revaluations	Depreciation	Disposal	Write-off	Impairment Reversals	**Transfers	At Fair Value 30 June 2021
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Land	2,657,386			456,059					-	3,113,445
Buildings	310,204			-	(13,919)	(6,693)			27,053	316,645
Plant and Equipment	21,639		29		(4,150)	(474)			4,593	21,637
Infrastructure	533,850		83	-	(17,396)	(1,413)			26,440	541,564
Work in progress	32,550	75,675					(4,557)		(58,840)	44,828
	3,555,629	**75,675**	**112**	**456,059**	**(35,465)**	**(8,580)**	**(4,557)**	**-**	*** (754)**	**4,038,119**

Summary of Work in Progress

	Opening WIP	Additions	**Transfers	Write Offs	Closing WIP
	$'000	$'000	$'000	$'000	$'000
Buildings	18,270	41,944	(26,426)	(1,644)	32,144
Plant and Equipment	1,615	4,931	(5,582)	(700)	264
Infrastructure	12,665	28,800	(26,832)	(2,213)	12,420
Total	**32,550**	**75,675**	**(58,840)**	**(4,557)**	**44,828**

* The $0.75m is additions for Investment Property and Intangibles shown in Note 6.4 and Note 5.2 respectively.

** The differences between the two transfer totals relate to the classification of each project as budgeted, which appears in the WIP disclosure, compared to the actual classification of the asset determined at the time of capitalisation which appears in the summary of property, infrastructure, plant and equipment table.

Notes to the Financial Statements

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

(a) Property

	Land - specialised $'000	Land - non specialised $'000	Total Land $'000	Buildings - non specialised $'000	Total Buildings $'000	Work in Progress $'000	TOTAL PROPERTY $'000
At fair value 1 July 2020	2,296,667	360,719	2,657,386	496,693	496,693	18,270	3,172,349
Accumulated depreciation at 1 July 2020	-	-	-	(186,489)	(186,489)	-	(186,489)
	2,296,667	360,719	2,657,386	310,204	310,204	18,270	**2,985,860**
Movements in fair value							
Additions			-	27,053	27,053	41,944	68,997
Revaluation	394,160	61,899	456,059	-		-	456,059
Disposals			-	(11,088)	(11,088)	-	(11,088)
Write-offs			-		-	(1,644)	(1,644)
Transfers in (out)	-	-	-	-	-	(26,426)	(26,426)
	394,160	61,899	456,059	15,965	15,965	13,874	**485,898**
Movements in accumulated depreciation							
Depreciation and amortisation	-	-	-	(13,919)	(13,919)	-	(13,919)
Accumulated depreciation of disposals	-	-	-	4,395	4,395	-	4,395
Revaluation					-		-
	-	-	-	(9,524)	(9,524)	-	**(9,524)**
At fair value 30 June 2021	2,690,827	422,618	3,113,445	512,658	512,658	32,144	3,658,247
Accumulated depreciation at 30 June 2021	-	-	-	(196,013)	(196,013)	-	(196,013)
	2,690,827	**422,618**	**3,113,445**	**316,645**	**316,645**	**32,144**	**3,462,234**

Notes to the Financial Statements

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

(b) Plant and Equipment

	Plant, machinery and equipment $'000	Fixtures fittings and furniture $'000	Computers and telecommunication $'000	Library books $'000	Work in Progress $'000	TOTAL PLANT AND EQUIPMENT $'000
At fair value 1 July 2020	40,524	9,520	6,289	2,338	1,615	60,286
Accumulated depreciation at 1 July 2020	(25,325)	(6,713)	(3,847)	(1,147)	-	(37,032)
	15,199	2,807	2,442	1,191	1,615	**23,254**
Movements in fair value						
Additions	1,914	390	1,480	809	4,931	9,524
Contributions	29	-	-	-	-	29
Disposals	(271)	(1)	(12)	(921)	-	(1,205)
Write-offs					(700)	(700)
Transfers in (out)	-	-	-	-	(5,582)	(5,582)
Impairment losses reversed in operating result						-
	1,672	389	1,468	(112)	(1,351)	**2,066**
Movements in accumulated depreciation						
Depreciation and amortisation	(2,305)	(603)	(871)	(371)	-	(4,150)
Accumulated depreciation of disposals	269	-	10	452	-	731
	(2,036)	(603)	(861)	81	-	**(3,419)**
At fair value 30 June 2021	42,196	9,909	7,757	2,226	264	62,352
Accumulated depreciation at 30 June 2021	(27,361)	(7,316)	(4,708)	(1,066)	-	(40,451)
	14,835	**2,593**	**3,049**	**1,160**	**264**	**21,901**

Notes to the Financial Statements

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

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Recreational, leisure and Community	Parks open spaces and streetscapes	Off street car parks	Work in Progress	Total Infrastructure
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
At fair value 1 July 2020	619,542	15,343	151,430	216,044	53,252	34,137	40,120	12,665	1,142,533
Accumulated depreciation at 1 July 2020	(354,846)	(9,444)	(87,310)	(95,772)	(21,389)	(12,587)	(14,670)	-	(596,018)
	264,696	5,899	64,120	120,272	31,863	21,550	25,450	12,665	**546,515**
Movements in fair value									
Additions	9,901	-	2,140	4,541	2,705	6,795	358	28,800	55,240
Contributions	-	-	7	-	-	-	76	-	83
Revaluation	-	-	-	-	-	-	-	-	-
Disposals	(2,706)	-	(554)	(157)	(5)	(3)	(107)	-	(3,532)
Write-offs	-	-	-	-	-	-	-	(2,213)	(2,213)
Transfers in (out)	-	-	-	-	-	-	-	(26,832)	(26,832)
	7,195	-	1,593	4,384	2,700	6,792	327	(245)	**22,746**
Movements in accumulated depreciation									-
Depreciation and amortisation	(8,193)	(163)	(1,999)	(2,595)	(2,283)	(1,541)	(623)	-	(17,397)
Revaluation	-	-	-	-	-	-	-	-	-
Accumulated depreciation of disposals	1,638	-	278	145	1	1	57	-	2,120
	(6,555)	(163)	(1,721)	(2,450)	(2,282)	(1,540)	(566)	-	**(15,277)**
At fair value 30 June 2021	626,737	15,343	153,023	220,428	55,952	40,929	40,447	12,420	1,165,279
Accumulated depreciation at 30 June 2021	(361,401)	(9,607)	(89,031)	(98,222)	(23,671)	(14,127)	(15,236)	-	(611,295)
	265,336	**5,736**	**63,992**	**122,206**	**32,281**	**26,802**	**25,211**	**12,420**	**553,984**
Total property, infrastructure, plant and equipment									**4,038,119**

Notes to the Financial Statements

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

Acquisition

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

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

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

Asset recognition thresholds and depreciation periods	Depreciate Period	Threshold Limit
	Years	**$'000**
Property		
Land	N/A	-
Buildings		
Buildings	2-55	5
Plant and Equipment		
Plant, machinery and equipment	5-30	2
Arts and heritage	100	0
Fixtures, fittings and furniture	10	2
Computers and telecommunications	3-5	2
Library books	6	0
Infrastructure		
Road pavements and seals	30-100	7
Road substructure	100-150	7
Road kerb, channel and minor culverts	75	7
Bridges deck	50-130	7
Bridges substructure	50-130	7
Footpaths and cycle ways	20-85	7
Drainage	20-100	7
Recreational, leisure and community facilities	15-80	2
Parks, open space and streetscapes	15-100	2
Off street car parks	30-100	7
Intangible assets	3	5

Land under roads

Council recognises land under roads it controls on a **cost basis.**

Depreciation and amortisation

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

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

Notes to the Financial Statements

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

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 below and are consistent with the prior year unless otherwise stated.

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

Leasehold improvements
Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. Council does not have any leasehold improvements at reporting date.

Valuation of land and buildings
Valuation of land and buildings were undertaken by a qualified independent valuer Matheson Stephen Valuations Property Consultants. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

To the extent that non-specialised land and non-specialised buildings do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market based direct comparison

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 of the current valuation is detailed in the following table. An index based revaluation was conducted on land in the current year, this valuation was based on 17.16% provided by Matheson Stephen Valuations Property Consultants. A full revaluation assessment of these assets will be conducted in 2021-22.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1	Level 2	Level 3	DoV
Land		422,618		Jun-21
Specialised land			2,690,827	Jun-21
Buildings			316,645	Jun-21
Total		**422,618**	**3,007,472**	

Valuation of infrastructure
Valuation of infrastructure assets has been determined by Paris Zenonos, Manager Asset Management, Bachelor of Civil Engineering (Honours).
The date of the current valuation is detailed in the following table.

Notes to the Financial Statements

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

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.
Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1	Level 2	Level 3	DoV
Roads			265,336	Jun-20
Bridges			5,736	Jun-20
Footpaths and cycleways			63,992	Jun-20
Drainage			122,206	Jun-20
Recreational, leisure and community facilities			32,281	Jun-20
Parks, open space and streetscapes			26,802	Jun-20
Off Street Car Parks			25,211	Jun-20
Total			**541,564**	

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between $32 and $10,667 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 25 years to 55 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 5 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.

	2021 $'000	2020 $'000
Reconciliation of specialised land		
Land under roads	2,220	1,896
Parks and reserves	1,166,097	995,303
Sports Grounds	941,895	803,894
Other	580,615	495,574
Total specialised land	**2,690,827**	**2,296,667**

Notes to the Financial Statements

	2021 $'000	2020 $'000

6.3 - Investments in joint arrangements

Background

The City of Boroondara has entered into a joint venture arrangement called Regional Landfill Clayton South, which has developed a refuse tip for a number of municipalities. The Council has a 35.22% interest in the assets, liabilities, revenues and expenses of the joint venture. The remaining joint venture partners include City of Glen Eira, City of Monash, City of Whitehorse and City of Stonnington.

Council's share of accumulated surplus(deficit)		
Council's share of accumulated surplus(deficit) at start of year	(4,614)	(4,219)
Reported surplus/(deficit) for year	(3,753)	(395)
Council's share of accumulated deficit at end of year	**(8,367)**	**(4,614)**

Movement in carrying value of specific investment		
Carrying value of investment at start of year	(2,974)	(2,579)
Share of surplus/(deficit) for year	(3,753)	(395)
Carrying value of investment at end of year	**(6,727)**	**(2,974)**

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

For joint operations, Council recognises its direct right to its share of jointly held assets, liabilities, revenues and expenses of joint operations.

Council continues to account for Clayton Landfill under the equity method on the basis that Clayton Landfill operating results, assets and liabilities are not material individually or in aggregate. 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.

The landfill closed on the 29 January 2016. At balance date the landfill itself retains sufficient liquidity however it is likely that Council funds will be required to be expended to fund the post closure capital works and the post closure after care expenses.

The provision was formally assessed in 2015. The landfill in its current state, is not yet "settled". A review has been undertaken during the 2020-21 financial year by 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 after capping works are completed. The provision is based on the best information available to management at year end. This indicates aftercare costs of approximately $1.034 million annually.

Notes to the Financial Statements

6.4 - Investment property

	2021 $'000	2020 $'000
Gross carrying amount		
Balance at beginning of financial year	10,533	10,474
Additions	19	59
Balance at end of financial year	**10,552**	**10,533**
Accumulated amortisation and impairment		
Balance at beginning of the year	(1,618)	(1,429)
Depreciation expense	(189)	(189)
Balance at end of financial year	**(1,807)**	**(1,618)**
Net book value	**8,745**	**8,915**

Investment property is carried at cost and is depreciated on a straight line basis.

Investment property, comprising fresh food market stalls and a commercial shop is held to generate long-term rental yields. All tenant leases are on an arms length basis. Investment property is measured at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Rental income from the leasing of investment properties is recognised in the Comprehensive Income Statement on a straight line basis over the lease term. *AASB 140 Investment Property,* paragraph 53 states that if an entity determines that the fair value of an investment property is not reliably determinable on a continuing basis, the entity shall measure that investment property using the cost model in *AASB 116 Property, Plant and Equipment* .

Notes to the Financial Statements

Note 7 - People and relationships

7.1 Council and key management remuneration

(a) Related parties

Parent entity
City of Boroondara is the parent entity.

Subsidiaries and Associates
Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key management personnel

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors	Councillor Garry Thompson (Mayor from 23 November 2020 to current) Councillor Cynthia Watson (Mayor from 1 July 2020 to 23 October 2020) Councillor Jane Addis (1 July 2020 to current) Councillor Jim Parke (1 July 2020 to current) Councillor Lisa Hollingsworth (1 July 2020 to current) Councillor Felicity Sinfield (1 July 2020 to current) Councillor Susan Biggar (16 November 2020 to current) Councillor Di Gillies (16 November 2020 to current) Councillor Wes Gault (16 November 2020 to current) Councillor Victor Franco (16 November 2020 to current) Councillor Nick Stavrou (16 November 2020 to current) Councillor Steve Hurd (1 July 2020 to 23 October 2020) Councillor Coral Ross (1 July 2020 to 23 October 2020) Councillor Phillip Healey (1 July 2020 to 23 October 2020) Councillor Jack Wegman (1 July 2020 to 23 October 2020)
Chief Executive Officer	Phillip Storer
Other KMPs	Director Customer and Transformation - Bruce Dobson Director Places and Spaces - Daniel Freer Director Community Support - Carolyn McClean Director Urban Living - Shiran Wickramasinghe Executive Manager People Culture and Development - Carolyn Terry

	2021 No.	2020 No.
Total Number of Councillors	15	10
Chief Executive Officer and other Key Management Personnel	6	6
Total Key Management Personnel	**21**	**16**

(c) Remuneration of key management personnel	**2021**	**2020**
Total remuneration of key management personnel was as follows:	**$'000**	**$'000**
Short-term benefits	2,297	2,147
Post-employment benefits	179	166
Long-term benefits	48	48
Total	**2,524**	**2,361**

Notes to the Financial Statements

7.1 Council and key management remuneration (cont.)

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:	2021 No.	2020 No.
$10,000 - $19,999	4	-
$20,000 - $29,999	5	-
$30,000 - $39,999	4	8
$50,000 - $59,999	1	-
$60,000 - $69,999	-	1
$70,000 - $79,999	1	-
$80,000 - $89,999	-	1
$210,000 - $219,999	-	1
$270,000 - $279,999	-	1
$280,000 - $289,999	1	-
$330,000 - $339,999	4	3
$430,000 - $439,999	-	-
$450,000 - $459,999	-	1
$470,000 - $479,999	1	-
	21	**16**

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

a) has management responsibilities and reports directly to the Chief Executive; or

b) whose total annual remuneration exceeds $151,000

The number of Senior Officers are shown below in their relevant income bands:

Income range:	2021 No.	2020 No.
$151,000 - $159,999	10	7
$160,000 - $169,999	12	14
$170,000 - $179,999	6	4
$180,000 - $189,999	5	4
$190,000 - $199,999	2	4
$200,000 - $209,999	3	5
$210,000 - $219,999	5	1
$220,000 - $229,999	3	5
$230,000 - $239,999	2	3
$240,000 - $249,999	1	-
$280,000 - $289,999	1	3
$310,000 - $319,000	1	-
	51	**50**

	$'000	$'000
Total remuneration for the reporting year for Senior Officers included above, amounted to:	**9,607**	**9,548**

Notes to the Financial Statements

7.2 Related party disclosure

(a) Transactions with related parties

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

(a) Roadside Services and Solutions Pty Ltd

Councillor Jim Parke acquired a thirty percent share in Roadside Services and Solutions Pty Ltd on 30 April 2018. For the year ended 30 June 2021, Council transactions with Roadside Services and Solutions Pty Ltd were valued at $19,849 (2019-20 $213,599) for road line-marking.

(b) Outstanding balances with related parties

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

(c) Loans to/from related parties

There were no aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the Council to a responsible person of the Council, or a related party of a responsible person.

(d) Commitments to/from related parties

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

Notes to the Financial Statements

Note 8 - Managing uncertainties

8.1 - Contingent assets and liabilities

(a) Contingent assets

As of 30 June 2021, there are no potential contingent assets.

(b) Contingent liabilities

(a) Council is presently involved in a number of confidential legal matters, which are being conducted through Council's solicitors. The estimated potential financial effect of these matters is unknown at reporting date. The estimate of the financial liability at reporting date representing Council's maximum exposure under its public liability insurance policy for trips and falls on road reserves and footpaths total $382,526 (2019-20 $228,992). This amount is contingent on the outcome of the resolution of these claims.

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

Future superannuation contributions

In addition to the disclosed contributions, City of Boroondara has paid unfunded liability payments to Vision Super totalling $0 (2019-20 $0). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 are $400,000.

8.2 - Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting period. Council assesses the impact of these new standards. As at 30 June 2021 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact Council.

Notes to the Financial Statements

8.3 - Financial instruments

(a) Objectives and policies

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

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk
Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989* . Council manages interest rate risk by adopting an investment policy that ensures:

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

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

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

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. Council have exposure to credit risk on all financial assets included in our balance sheet. To help manage this risk:

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

Notes to the Financial Statements

8.3 - Financial instruments (cont.)

(c) Credit risk (cont.)

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 we provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

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

(d) Liquidity risk

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

To help reduce these risks Council:
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in 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. Details of the maturity profile for borrowings are disclosed at Note 5.4.

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

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 0.36%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

Notes to the Financial Statements

8.4 - Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

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

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 5 years. The valuation is performed either by experienced Council officers or independent experts.

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

Land under roads

Council recognises land under roads it controls on a cost basis.

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 income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

Notes to the Financial Statements

8.5 - Events occurring after balance date

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

Note 9 - Other matters

9.1 - Reserves

	Balance at beginning of reporting period $'000	Increment (decrement) $'000	Reversal of previous revaluations for assets disposed $'000	Balance at end of reporting period $'000
(a) Asset revaluation reserves				
2021				
Property				
Land	2,341,488	456,059	-	2,797,547
Buildings and other structures	69,859	-	851	70,710
	2,411,347	**456,059**	**851**	**2,868,257**
Infrastructure				
Roads	170,487	-	-	170,487
Bridges	5,253	-	-	5,253
Footpaths and cycleways	38,415	-	-	38,415
Drainage	29,816	-	-	29,816
Carparks and access roads	13,550	-	-	13,550
	257,521	**-**	**-**	**257,521**
Sub-total property and infrastructure	**2,668,868**	**456,059**	**851**	**3,125,778**
Total asset revaluation reserves	**2,668,868**	**456,059**	**851**	**3,125,778**
2020				
Property				
Land	2,221,056	120,432	-	2,341,488
Buildings and other structures	57,629	13,319	(1,089)	69,859
	2,278,685	**133,751**	**(1,089)**	**2,411,347**
Infrastructure				
Roads	163,661	6,826	-	170,487
Bridges	4,757	496	-	5,253
Footpaths and cycleways	37,086	1,329	-	38,415
Drainage	36,937	(7,121)	-	29,816
Carparks and access roads	13,698	(148)	-	13,550
	256,139	**1,382**	**-**	**257,521**
Sub-total property and infrastructure	**2,534,824**	**135,133**	**(1,089)**	**2,668,868**
Total asset revaluation reserves	**2,534,824**	**135,133**	**(1,089)**	**2,668,868**

The asset revaluation reserve is used to record the movement in fair value of Council's assets over time.

Notes to the Financial Statements

9.1 - Reserves (cont.)

	Balance at beginning of reporting period $'000	Transfer from accumulated surplus $'000	Transfer to accumulated surplus $'000	Balance at end of reporting period $'000
(b) Other reserves				
2021				
Strategic Acquisition fund	434	-	-	434
Defined Benefit future call up fund	7,000	1,000	-	8,000
Open Space development fund	11,269	1,183	-	12,452
		-	-	
Total other reserves	**18,703**	**2,183**	**-**	**20,886**
2020				
Strategic Acquisition fund	434	-	-	434
Defined Benefit future call up fund	6,000	1,000	-	7,000
Open Space development fund	10,469	800	-	11,269
Total other reserves	**16,903**	**1,800**	**-**	**18,703**

The Strategic Acquisition fund will be available for the purpose of acquiring new strategic assets where they are required for the provision of community services or for additional public open space.

The Open Space development fund allows for the acquisition of land within the municipality for conversion to public open space as it becomes available.

The Defined Benefit future call up fund has been created for use should a shortfall in the defined benefit superannuation fund be called by the Local Government Defined Benefit Superannuation Fund trustee.

Notes to the Financial Statements

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

	2021 $'000	2020 $'000
Surplus/(deficit) for the period	(9,439)	12,259
Depreciation and amortisation	39,764	37,592
Loss on disposal of property, infrastructure, plant and equipment	8,536	4,625
Share of joint venture (profits) / losses net of distributions	3,753	395
Works in progress not capitalised (expensed)	4,558	6,539
Contributions of non-monetary assets	(112)	-
Borrowing costs	1,339	1,428
Finance costs leases	322	270
Change in assets and liabilities:		
Increase in trade and other receivables	(3,020)	(3,340)
Increase in prepayments	(726)	(304)
(Increase)/decrease in inventories	(52)	-
Increase in trust funds and deposits	3,590	1,717
Increase/(decrease) in trade and other payables	3,130	(4,850)
Increase in other liabilities	9,650	1,459
Increase in provisions	1,328	2,330
Net cash provided by operating activities	**62,621**	**60,120**

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 Operating Statement when they are made or due.

Accumulation
The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2021, this was 9.5% as required under Superannuation Guarantee (SG) legislation).

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

Notes to the Financial Statements

9.3 - Superannuation (cont.)

Funding arrangements

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

A triennial actuarial review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa
Salary information 2.5% pa for two years and 2.75% pa thereafter
Price inflation (CPI) 2.0% pa.

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.
Vision Super has advised that the estimated VBI at 30 June 2021 was 109.7%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2020 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2021, this rate was 9.5% of members' salaries (9.5% in 2019-2020). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

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

Funding Calls

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

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including 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

9.3 - Superannuation (cont.)

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

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

	2020 (Triennial) $m	2019 (Interim) $m
- A VBI Surplus	100	151.3
- A total service liability surplus	200	233.4
- A discounted accrued benefits surplus	217.8	256.7

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 2020.

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 2020.

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 2020.

Council was notified of the 30 June 2020 VBI during August 2020 (2019: August 2019).

The 2021 interim actuarial investigation
An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2021 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2021.

Superannuation contributions
Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

Scheme	Type of Scheme	Rate	2021 $'000	2020 $'000
Vision Super	Defined benefit	9.5%	386	514
Vision Super	Accumulation fund	9.5%	3,535	3,647
Other scheme	Accumulation fund	9.5%	3,431	3,250

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling $0 paid during the 2020-21 year (2019-20 $0).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is $400,000.

Notes to the Financial Statements

10 - New accounting standards

a) AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020-21 for LG Sector)

Council has adopted *AASB 1059 Service Concession Arrangements* : Grantors , from 1 July 2020. This has resulted in no changes in accounting policies and no adjustments to the amounts recognised in the financial statements.

b) AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material (applies 2020-21 for LG Sector)

Council has adopted *AASB 2018-7 Amendments to Australian Accounting Standards* - Definition of Material, from 1 July 2020.

c) AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework (applies 2020-21 for LG Sector)

Council has adopted *AASB 2019-1 Amendments to Australian Accounting Standards* - References to the Conceptual Framework from 1 July 2020.

It is not expected that these standards will have any significant impact on Council.

WASTE

Performance Statement

Performance Statement

For the year ended 30 June 2021

Description of municipality

The City of Boroondara (the Council) is located in the inner eastern suburbs of Melbourne, between 5 and 10 kilometres east of the Melbourne Central Business District and covers an area of 60 square kilometres. The Council includes the suburbs of Ashburton, Balwyn, Balwyn North, Camberwell, Canterbury, Deepdene, Hawthorn, Hawthorn East, Kew and Kew East, and parts of Glen Iris, Surrey Hills and Mont Albert.

Boroondara has an estimated residential population of 183,023 people (at 30 June 2020). Compared with greater Melbourne, we have a smaller proportion of young children and people aged 30 to 39, but a larger proportion of 10 to 19 year olds and people over 50 years. Of all 79 Victorian local government areas, Boroondara has the fifth largest population of people aged 85 years and over (ABS Census 2016). At the 2016 Census 3.8% of the population needed assistance with daily living tasks.

Boroondara is culturally and linguistically diverse. The proportion of Boroondara residents who were born overseas increased from 25.5% in 2006 to 30.9% in 2016. Residents were born in more than 145 countries and spoke more than 120 languages.

By area, Boroondara has one of the highest concentrations of schools of all Victorian local government areas, with 58 secondary, primary and special education schools, including 12 combined primary and secondary schools, as well as Swinburne University, Swinburne TAFE, the Hawthorn-Melbourne English Language Centre and two Universities of the Third Age. Currently, 74 organisations offer a kindergarten program in Boroondara spanning across standalone kindergartens, long day care centres and independent schools. The City also has 11 neighbourhood and community centres where residents can participate in programs focussing on health and wellbeing, languages, creative pursuits, the arts, cooking and technology.

During the 2020-21 financial year, COVID-19 and the associated government restrictions continued to impact our local community.

During this time Council continued to provide support to our community to respond to and work towards recovery from COVID-19. Council activated various relief and recovery responses which included:

• Coronavirus support hotline: Providing emergency relief and referral services to residents wanting advice and support during COVID-19. 1402 calls were received through the COVID-19 support hotline this financial year. 50 of these calls were cases where people had more complex issues and were provided with further support.

• Coronavirus hub on website: a dedicated webpage providing timely and clear information for residents and businesses on closures and changes to Council services and Council's response to the pandemic. Links to information on key health messages, testing sites, vaccination hubs and key contact details for various support services are also provided.

• Financial Relief package: a $4.5 million financial assistance package continues to provide tangible support to residents, businesses and community groups during COVID-19. This package contains a range of initiatives, including the waiver of various types of permit fees. Ratepayers are able to seek assistance through Boroondara's existing Financial Hardship Policy.

• Parking modifications: Council continues its modified parking enforcement approach where appropriate, including improved access to parking resources, longer parking times at key locations impacting community members and traders (e.g. shopping strips).

• Support for local businesses: outdoor dining spaces have created new opportunities for hospitality businesses to accommodate more customers in a COVIDSafe manner, playing a significant role in recovery efforts by encouraging more foot traffic into our shopping centres for the benefit of all Boroondara businesses and the broader community.

• Support for sporting clubs: including reducing some seasonal licence fees for sporting clubs, including half of the summer season sportsground tenancy fees and utilities charges.

Council's revenue streams continue to be impacted by COVID-19, including as a result of restrictions and government directives that have seen leisure centre facilities, libraries, community centres and the Hawthorn Arts Centre closed.

Council continues to monitor the situation, work with the community and review initiatives. Council supports the re-establishment of valued services, and continues to assist the community to recover from the impacts of the pandemic, and to strengthen the community's resilience to chronic stress and future shocks.

Sustainable Capacity Indicators
For the year ended 30 June 2021

Indicator/measure	Results 2018	2019	2020	2021	Material Variations
Own-source revenue *Own-source revenue per head of municipal population* (Own-source revenue/Municipal population)	$1,180.03	$1,205.61	$1,213.68	$1,166.83	Own-source revenue has been impacted by the COVID-19 pandemic with a reduction in revenue streams across user fees and charges.
Recurrent grants *Recurrent grants per head of municipal population* (Recurrent grants/Municipal population)	$86.40	$78.91	$73.48	$69.38	
Population *Expenses per head of municipal population* (Total expenses/Municipal population)	$1,109.28	$1,166.77	$1,265.02	$1,363.01	Council continues to deliver services in accordance with its long term financial plan. Expenditure has increased primarily due to an increase in materials and services costs.
Infrastructure per head of municipal population (Value of infrastructure/Municipal population)	$4,720.19	$4,772.34	$4,903.10	$5,052.23	
Population density per length of road (Municipal population/Kilometres of local roads)	318.59	321.86	323.22	321.66	
Disadvantage *Relative Socio-Economic disadvantage* (Index of Relative Socio-Economic Disadvantage by decile)	10	10	10	10	
Workforce turnover Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	11.4%	8.1%	9.5%	12.8%	Turnover in 2020-21 reflects normal levels along with changes associated with an organisation redesign during the year.

Definitions
"adjusted underlying revenue" means total income other than -
(a) non-recurrent grants used to fund capital expenditure; and
(b) non-monetary asset contributions; and
(c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)
"infrastructure" means non-current property, plant and equipment excluding land
"local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
"population" means the resident population estimated by council
"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA
"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its internet website
"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Service Performance Indicators
For the year ended 30 June 2021

Indicator/measure	Results 2018	2019	2020	2021	Material Variations
Aquatic facilities **Utilisation** *Utilisation of aquatic facilities* (Number of visits to aquatic facilities/Municipal population)	14	15	10	5	COVID-19 restrictions during quarter one and two have had an ongoing impact on the year end results. Easing of restrictions during quarter three and four has seen an increase in attendance numbers, particularly in quarter 4.
Animal management **Health and safety** *Animal management prosecutions* (Number of successful animal management prosecutions / Total number of animal management prosecutions) x 100	New in 2020	New in 2020	100%	100%	
Food safety **Health and safety** *Critical and major non-compliance outcome notifications* (Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up/Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises) x 100	99%	99%	99%	96%	Council is required to inspect food premises within a registration period. The registration period is from 1 January 2020 to 31 December 2020. During this time, the number of inspections to food premises able to be completed were impacted by the COVID-19 restrictions. Some of these businesses include sporting clubs and aged care facilities and were not inspected because they were not operating, or otherwise received an
Governance **Satisfaction** *Satisfaction with council decisions* (Community satisfaction rating out of 100 with how council has performance in making decisions in the interest of the community)	60	62	59	62	
Libraries **Participation** *Active library borrowers in municipality* (Number of active library burrowers in the last three years/The sum of the population for the last three years)x100	25%	27%	25%	22%	Active library borrowers were affected throughout the year due to several weeks of lockdowns and COVID-19 restrictions.
Maternal and child health **Participation** *Participation in the MCH service* (Number of children who attend the MCH service at least once in the year/Number of children who enrolled in the MCH service) x 100	80%	83%	82%	81%	
Participation *Participation in the MCH service by Aboriginal children* (Number of Aboriginal children who attend the MCH service at least once in the year/Number of Aboriginal children enrolled in the MCH service) x 100	96%	88%	100%	96%	Not all children who identify as Aboriginal are due for Key Age and Stage Visits annually.
Roads **Satisfaction** *Satisfaction with sealed local roads* (Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads)	73	71	72	74	

Service Performance Indicators
For the year ended 30 June 2021

Indicator/measure	Results 2018	2019	2020	2021	Material Variations
Statutory Planning **Decision making** *Planning decisions upheld at VCAT* (Number of VCAT decisions that did not set aside council's decision in relation to a planning application/Number of VCAT decisions in relation to planning applications)x100	52%	41%	49%	55%	
Waste collection **Waste diversion** *Kerbside collection waste diverted from landfill* (Weight of recyclables and green organics collected from kerbside bins/Weight of garbage, recyclables and green organics collected from kerbside bins) x 100	49%	49%	53%	69%	Food waste previously made up half the weight of the kerbside garbage bin. However, introducing a Food Organics and Garden Organics (FOGO) service in 2020/21, Council has diverted over 29,000 tonnes of food and garden waste from landfill. The FOGO service has been a success, with the diversion rate rarely dropping below 68% on a month to month basis.
RETIRED					
Indicator/measure	**2018**	**2019**	**2020**	**2021**	**Comments**
Animal Management ***Health and safety*** *Animal management prosecutions* [Number of successful animal management prosecutions]	17.00	6.00	Retired in 2020	Retired in 2020	This measure was replaced by AF7 from 1 July 2019.

Definitions
"Aboriginal child" means a child who is an Aboriginal person
"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006
"active library member" means a member of a library who has borrowed a book from the library
"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act
"class 1 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act
"class 2 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act
"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health
"food premises" has the same meaning as the Food Act 1984
"local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
"population" means the resident population estimated by council
"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the Occupational Health and Safety Act 2004.

Financial Performance Indicators
For the year ended 30 June 2021

	Results				Forecasts				
Dimension/Indicator/measure	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Material Variations**
Operating position **Adjusted underlying result** *Adjusted underlying surplus (or deficit)* (Adjusted underlying surplus (deficit) / Adjusted underlying revenue) x 100	12.66%	9.66%	2.13%	-9.16%	-1.31%	4.91%	6.31%	7.85%	An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. The adjusted underlying result for 2019-20 and 2020-21 are due to the impacts of COVID-19 and the resulting impacts on revenue and expenditure streams. From 2021-22 the underlying result forecasts improvement over the four year projections.
Liquidity **Working capital** *Current assets compared to current liabilities* (Current assets / Current liabilities) x 100	235.51%	300.81%	272.44%	177.32%	157.88%	152.47%	157.64%	153.90%	During the 2019-20 financial year the implementation of new Accounting standards was introduced. Australian Accounting Standards Board 16 Leases (AASB 16 Leases) require Council to bring the majority of operating leases on balance sheet. AASB15 - Revenue from Contracts and Customers require Council to recognise unearned income on balance sheet. The indicator is lower in 2020-21 due to the reduction of cash reserves, an increase in unearned income due to additional capital grants received and an increase in trust funds and deposits. The reduction in working capital in 2021-22 is due to the movement of Council's loans to current liabilities due to full loan payment scheduled for 2022-23 and Council's continued investment in planned priority projects. Working capital remains well above the minimum sustainable level.
Unrestricted cash Unrestricted cash compared to current liabilities (Unrestricted cash / Current liabilities) x 100	-7.36%	160.63%	131.89%	49.82%	105.06%	85.27%	90.06%	86.98%	The unrestricted cash is lower primarily due to a reduction of cash reserves. In 2020-21, Council's own source revenue streams have significantly decreased as a result of the impacts of COVID-19. Also contributing to the result has been an increase in current liabilities for unearned income and trust funds and deposits. Unrestricted cash remains within a sustainable level.
Obligations **Loans and borrowings** *Loans and borrowings compared to rates* *(* Interest bearing loans and borrowings / Rate revenue) x100	26.19%	14.72%	13.19%	12.13%	46.31%	32.09%	28.01%	24.03%	The decrease over years 2018-19 to 2020-21 is due to a combination of higher rate revenue (2.0% rate cap in 2020-21) and lower principal repayments as Council continues to reduce existing debt. Council proposes to borrow $70 million in 2021-22 to fund significant infrastructure projects.
Loans and borrowings *Loans and borrowings repayments compared to rates* *(* Interest and principal repayments on interest bearing loans and borrowings / Rate revenue) x100	3.87%	11.28%	1.56%	1.53%	1.92%	14.35%	4.03%	3.52%	The increase in 2018-19 and 2022-23 is due to Council retiring existing debt. A 20 year loan refinanced in 2014-15 was repaid in full in 2018-19. In 2012-13, Council continued with substantial investment in major building redevelopment works and borrowed $29 million. This loan balance is scheduled to be repaid in full in 2022-23.

Financial Performance Indicators
For the year ended 30 June 2021

	Results				Forecasts				
Dimension/Indicator/measure	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Material Variations**
Indebtedness *Non-current liabilities compared to own source revenue* (Non-current liabilities / Own source revenue) x 100	14.28%	13.43%	15.92%	17.68%	31.95%	27.06%	24.44%	21.92%	During the 2019-20 financial year the implementation of new Accounting standards was introduced. Australian Accounting Standards Board 16 Leases (AASB 16 Leases) require Council to bring the majority of operating leases on balance sheet. AASB15 - Revenue from Contracts and Customers require Council to recognise unearned income on balance sheet. In 2019-20 and 2020-21 Council's own source revenue has decreased due to the impacts of COVID-19 on Councils revenue streams, primarily in user fees and fines. There has also been an increase in non-current liabilities due to an increase in the provision for the joint venture arrangement with Regional Landfill Clayton South. Council also proposes to borrow $70 million in 2021-22 to fund significant infrastructure projects.
Asset renewal and upgrade *Asset renewal and upgrade compared to depreciation* (Asset renewal and asset upgrade expense / Asset depreciation) x100	New in 2020	New in 2020	126.81%	153.25%	187.17%	120.94%	112.67%	128.43%	Based on Asset Renewal budgets and the timing of major projects. Increases in 2020-21 and 2021-22 are due to planned major project expenditure, which demonstrates Council's ongoing commitment to invest in the renewal of its existing community infrastructure.

Financial Performance Indicators
For the year ended 30 June 2021

	Results				Forecasts				
Dimension/Indicator/measure	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**Material Variations**
Stability									
Rates concentration *Rates compared to adjusted underlying revenue* (Rate revenue / Adjusted underlying revenue) x 100	74.91%	76.23%	79.36%	83.75%	78.64%	78.27%	78.34%	78.51%	Boroondara receives a very low level of financial assistance from the Federal and State Government hence rate revenue will continue to be a key source of funding for the delivery of high quality services and infrastructure to the community. The adjusted underlying revenue for 2019-20 and 2020-21 has reduced due to the impacts of COVID-19 on Councils revenue streams primarily in user fees and charges.
Rates effort *Rates compared to property values* (Rate revenue / Capital improved value of rateable properties in the municipality) x 100	0.16%	0.14%	0.17%	0.16%	0.16%	0.17%	0.17%	0.17%	
Efficiency									
Expenditure level *Expenses per property assessment* (Total expenses / Number of property assessments)	$2,578	$2,723	$2,952	$3,159	$3,224	$3,105	$3,114	$3,114	Council continues to deliver services in accordance with its Long Term Financial Plan. Expenditure has increased primarily due to an increase in materials and services costs and includes Council's continued investment in planned priority projects. Priority project funding levels are non-recurrent in nature and may vary each year depending on the services provided.
Revenue level *Average rate per property assessment* (General rates and Municipal charges / Number of property assessments)	New in 2020	New in 2020	$2,006	$2,050	$2,097	$2,134	$2,176	$2,220	Council's budgeted rate increase in 2020-21 was capped at 2.00%. The rate cap is set by the State Government's Fair Go Rates System (FGRS) and Council's forecast rate increases have been aligned to the forecast consumer price index (CPI). Council is delivering services in accordance with its Long Term Financial Plan.
RETIRED									
Dimension/Indicator/measure	**2018**	**2019**							**Comments**
Average residential rate per residential property assessment [Residential rate revenue / Number of residential property assessments]			Retired in 2020	Retired in 2020					This measure was replaced by E4 from 1 July 2019.
Asset renewal compared to depreciation [Asset renewal expense / Asset depreciation] x100]			Retired in 2020	Retired in 2020					This measure was replaced by O5 from 1 July 2019.

Definitions
"adjusted underlying revenue" means total income other than -
(a) non-recurrent grants used to fund capital expenditure; and
(b) non-monetary asset contributions; and
(c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)
"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure
"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
"current assets" has the same meaning as in the AAS
"current liabilities" has the same meaning as in the AAS
"non-current assets" means all assets other than current assets
"non-current liabilities" means all liabilities other than current liabilities
"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan
"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
"population" means the resident population estimated by council
"rate revenue" means revenue from general rates, municipal charges, service rates and service charges
"recurrent grant" means a grant other than a non-recurrent grant
"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Other Information
For the year ended 30 June 2021

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 1989 and Local Government (Planning and Reporting) Regulations 2014.

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 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 based on those adopted by council in its strategic resource plan on 20 July 2020 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

Certification of Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2020.

Callista Clarke, CPA
Principal Accounting Officer

Date: 01/09/2021
Camberwell

In our opinion, the accompanying performance statement of the City of Boroondara for the year ended 30 June 2021 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2020.

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

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

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

Cr Garry Thompson
Mayor

Date: 01/09/2021
Camberwell

Cr Nick Stavrou
Councillor

Date: 01/09/2021
Camberwell

Phillip Storer
Chief Executive Officer

Date: 01/09/2021
Camberwell

VAGO
Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of the City of Boroondara

Opinion	I have audited the accompanying performance statement of the City of Boroondara (the council) which comprises the: • description of the municipality for the year ended 30 June 2021 • sustainable capacity indicators for the year ended 30 June 2021 • service performance indicators for the year ended 30 June 2021 • financial performance indicators for the year ended 30 June 2021 • other information and • the certification of the performance statement. In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the Local Government Act 1989.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report. My independence is established by the *Constitution Act 1975*. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 1989* and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.
Auditor's responsibilities for the audit of the performance statement	As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.

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T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

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

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

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

MELBOURNE
7 September 2021

Sanchu Chummar
as delegate for the Auditor-General of Victoria

2

References

Glossary of terms	
Accrual accounting	System of accounting where items are brought to account and included in the Financial Statements as they are earned or incurred, rather than as they are received or paid.
Accumulated surplus	The value of all net assets accumulated over time.
Advocacy	Proactively trying to influence a decision to be made through support and recommendation, for such things as causes, programs and policies.
Annual report	A report of the Council's operations of the previous financial year and contains a report of operations, audited financial statements and an audited performance statement.
Appropriateness	Indicators or measures that provide users with sufficient information to assess the extent to which an entity has achieved a pre-determined target, goal or outcome.
Asset management	Proactively manage the ongoing maintenance and development of Council's assets and facilities to meet the community's current and future needs.
Assets	Future economic benefits controlled by Council as a result of past transactions or other past events.
Balance sheet	A quantitative summary of Council’s financial position at 30 June, including assets, liabilities and net equity.
Biodiversity	The variety of all life forms including animals, plants, micro-organisms and the ecosystems which they are a part of.
Budget	A plan setting out the services and initiatives to be funded for the financial year and how they will contribute to achieving the strategic objectives specified in the Council Plan.
Capital works	The expansion, renewal, upgrade and establishment of Council's assets.
Cash flow statement	Shows the expected net cash inflows and outflows in the form of reconciliation between opening and closing balances of total cash and investments for a year.
Comprehensive Income Statement	A financial statement highlighting the accounting surplus or deficit of Council. It provides an indication of whether the Council has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation and amortisation expenditure. It also includes other comprehensive income items including net asset revaluation increment (decrements) reversals and share of other comprehensive income of associates and joint ventures accounted for by the equity method to arrive at a 'comprehensive result'. The comprehensive result equates to the moment in net assets or total equity from the prior year.
Council Plan	This document sets out the medium term goals and objectives for the next four years as part of the overall strategic planning framework and strategic resource plan and is prepared under section 125 of the *Local Government Act 1989*.

Glossary of terms	
Current assets	Assets where Council expects to receive the future economic benefit within the next twelve months unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.
Current liabilities	Liabilities where Council expects to fulfil its obligation within the next twelve months unless the Council does not have an unconditional right to defer settlement of the liability for at least twelve months after reporting date.
Depreciation and amortisation	An expense which recognises the value of a fixed asset as it is used up over time.
Equity	The residual interest in the assets of Council after deduction of its liabilities, which is made up of accumulated surplus and reserves. Total equity is also equal to net assets.
Expense	An outgoing payment made by Council.
Financial performance indicators	A prescribed set of indicators and measures that assess the effectiveness of financial management in a council covering operating position, liquidity, obligations, stability and efficiency.
Financial statements	The financial statements and notes prepared in accordance with the Local Government Model Financial Report, Australian Accounting Standards and other applicable standards as they apply to the general purpose financial reports and a statement of capital works and included in the annual report.
Financial year	The period of 12 months ending on 30 June each year.
Governance	Policies and protocols associated with both the functions of Council and of Council officers to ensure Council is open, transparent, inclusive and accountable to the community.
Grants – non-recurrent income	Grant income received for a 'one off' specific purpose, generally for a particular project.
Grants – recurrent income	Grant income received on a regular basis (i.e. quarterly, annually) and granted to Council by another entity for specific or general purposes.
Indicator	What will be measured to assess performance.
Infrastructure	Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services.
Infringement Court	Refers to Penalty Enforcement by Registration of Infringement Notice. A system established under Schedule 7 of the *Magistrates Court Act 1989 (Vic)* to deal with unpaid fines.
Initiatives	Actions that are one-off in nature and/or lead to improvements in service.
Innovation	Process of working out new ways of doing things or doing something better than before.

Glossary of terms	
Liabilities	Future sacrifices of economic benefits that Council is presently obliged to make to other entities as a result of past transactions or other past events.
Major initiative	Significant initiatives that will directly contribute to the achievement of the Council Plan during the current year and have a major focus in the budget.
Measure	How an indicator will be measured and takes the form of a computation, typically including a numerator and denominator.
Minister	The Minister for Local Government.
Net assets	The difference between total assets and total liabilities, which represents Council's net worth. Net assets are also equal to total equity.
Non-current assets	Assets where the future economic benefit is not expected to be received within the next twelve months or where the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.
Non-current liabilities	Liabilities where the obligation is not expected to be fulfilled within the next twelve months or where Council has a right to defer settlement of the liability for at least twelve months after reporting date.
Performance statement	A statement including the results of the prescribed service outcome indicators, financial performance indicators and sustainable capacity indicators for the financial year and included in the Annual Report.
Planning and accountability framework	The key statutory planning and reporting documents that are required to be prepared by councils to ensure accountability to local communities in the performance of functions and exercise of powers under the Act.
Property, infrastructure, plant and equipment assets	Often referred to as Fixed Assets. This is the largest component of Council's asset base or worth. This represents the value of all land, buildings, roads, footpaths, drains, bridges, vehicles, plant and equipment and so on, which are recorded on Council's asset register.
Regulations	The Local Government (Planning and Reporting) Regulations 2014
Relative Socio-Economic Disadvantage	Relative Socio-Economic Disadvantage is a general socio-economic index that summarises a range of information about the economic and social conditions of people and households within an area. The index includes only measures of relative disadvantage and is expressed as a **decile** for the relevant financial year of the area in which the municipality is located according to the Victorian Index of Relative Socio-Economic Disadvantage (Australian Bureau of Statistics Catalogue Number 2033.0.55.001).
Relevance	Indicators or measures that have a logical and consistent relationship to an entity's objectives and are linked to the outcomes to be achieved.
Report of operations	A report containing a description of the operations of the council during the financial year and included in the Annual Report.

Glossary of terms	
Revenue	Revenue is the amount of money that Council actually receives from its activities, mostly from rates and services provided to customers and ratepayers.
Right-of-way	Former laneway no longer required for access to surrounding properties.
Risk management	A logical and systematic method of identifying, analysing, evaluating, treating, monitoring and communicating risks associated with any activity, function or process in a way that will enable organisations to achieve objectives and maximise business opportunities. Risk management is as much about identifying opportunities as avoiding or mitigating losses.
Services	Assistance, support, advice and other action undertaken by a council for the benefit of the local community.
Service outcome indicators	The prescribed service performance indicators to be included in the performance statement which measure whether the stated service objective has been achieved.
Service performance indicators	A prescribed set of indicators measuring the effectiveness and efficiency of council services covering appropriateness, quality, cost and service outcomes.
Statement of changes in equity	Summarises the movement in equity accounts during the year.
Strategic objectives	The outcomes a council is seeking to achieve over the next four years and included in the Council Plan.
Strategic Resource Plan	A plan of the financial and non-financial resources for at least the next four years required to achieve the strategic objectives in the Council Plan. It is also referred to as a long term financial plan.
Strategies	High level actions directed at achieving the strategic objectives in the Council Plan.
Surplus (deficit)	Represents the difference between total revenues, expenses, net gain (loss) on disposal of property, plant and equipment, infrastructure and share of net profits (losses) of associates and joint ventures accounted for by the equity method.
Sustainability	Meeting present day needs without compromising future generations ability to meet their needs.
Sustainable capacity indicators	A prescribed set of indicators measuring whether councils have the capacity to meet the agreed service and infrastructure needs of the local community and absorb foreseeable changes and unexpected shocks into the future covering financial performance, capacity and governance and management
Ward	Subdivision of the Council area into sections with an elected Councillor to represent the different sections.

Abbreviations

AAS	Australian Accounting Standards	**IT**	Information Technology
AASB	Australian Accounting Standards Board	**LG**	Local Government
AEP	Annual Exceedance Probability	**LGAs**	Local Government Areas
BLAF	Boroondara Leisure and Aquatic Facilities	**LGPro**	Local Government Professionals
BMX	Bicycle Motocross	**LGV**	Local Government Victoria
BPAY	Bill Payment	**MAV**	Municipal Association of Victoria
BVRC	Boroondara Volunteer Resource Centre	**MCH**	Maternal and Child Health
CASI	Community Activations and Social Isolation Initiative	**ML**	Megalitres
CEIS	Customer Experience Improvement Strategy	**MWHGP**	Municipal Wide Heritage Gap Study
CEO	Chief Executive Officer	**N/A**	Not Applicable
CIV	Capital Improved Value	**OHS**	Occupational Health and Safety
CO_2	Carbon Dioxide	**OVIC**	Office of the Victorian Information Commissioner
COVID-19	Coronavirus disease 2019	**PV**	Photovoltaics
Cr	Councillor	**QA**	Quality Assurance
DIP	Diversity, Inclusion and Participation	**SIAP**	Strategic Internal Audit plan
EAP	Employee Assistance Program	**SLT**	Senior Leadership Team
EFTPOS	Electronic Funds Transfer at Point of Sale	**SOPs**	Standard Operating Procedures
FOGO	Food Organics and Garden Organics	**VBA**	Victorian Building Authority
FTE	Full Time Equivalent	**VCAT**	Victorian Civil and Administrative Tribunal
GST	Goods and Services Tax	**tCO_2e**	Tonnes of Carbon Dioxide equivalent
ha	Hectares	**VAGO**	Victorian Auditor- General's Office
IBAC	Independent Broad-based Anti-corruption Commission		

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BOROONDARA
City of Harmony

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Feedback

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Acknowledgments

Council would like to thank all those who contributed to the development of the 2020-21 Annual Report.

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Greek
Αν θέλετε τη μετάφραση κάποιου τμήματος αυτού του εγγράφου παρακαλούμε καλέστε την δωρεάν υπηρεσία διερμηνείας στο 8692 2943.

Italian
Se desiderate che vi venga tradotta una parte di questo documento, siete pregati di chiamare gratis il servizio telefonico di interpretariato del Comune al 8692 2944.

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