

Annual Report 2024-2025



knox





Acknowledgement of Traditional Land Owners

Yana djerring ba ngarrnga djerring* - Walking together and listening

Knox City Council acknowledges the Wurundjeri Woi-wurrung people and Bunurong people of the Kulin Nation as Traditional Custodians of the land in Knox. The Knox Aboriginal and Torres Strait Islander communities come from a variety of different nations within Australia including the Torres Strait, the Traditional Custodians and Stolen Generation. As such, we pay respect to all Aboriginal and Torres Strait Islander Elders, past and present, who have resided in the area and have been an integral part of the region's histories.

Located at the foot of the Dandenong Ranges, Knox has many places of historic significance to the Kulin Nation. Important cultural and historical sites within Knox hold both the traditional knowledge of First Nations peoples and the traumatic stories of colonisation. Reconciliation and truth telling are inseparable when healing and

relationships are the goal. Deep listening to the stories of the Dreaming, cultures, histories and the impact of colonisation on First Peoples and Country is the first step in understanding, respect, relationships and healing.

The journey ahead for Knox involves the land, the Traditional Custodians, the local First Peoples communities, and the wider community. Walking together and listening together to create a culturally safe and culturally rich community for all.

* Woi-wurrung language used with permission of Wurundjeri Woi-wurrung Cultural Heritage Aboriginal Corporation



Contents

Our 10-yearCommunity Vision	2	Governance and management checklist	96
Who we are	3	Council operations	100
Fast facts about our services in 2024-2025	4	Audit operations	107
The year in review	6	Public transparency	108
How to read this report	10	Statutory information	110
Report of Operations	11	Contracts	116
Financial summary	12	Performance Statement	117
Capital works program	15	Certification of the Performance Statement	118
Major achievements	18	Victorian Auditor-General's Office audit report	119
Organisational changes	24	1. Description of municipality	121
Our Councillors	25	2. Service performance indicators	122
Our people	26	3. Financial performance indicators	126
Organisation chart	27	4. Sustainable capacity indicators	132
Workplace report	28	5. Notes to the accounts	134
Our performance	30	5.1 Basis of preparation	134
Opportunity and innovation	35	5.2 Definitions	135
Neighbourhoods, housing and infrastructure	41	Financial Report	137
Natural environment and sustainability	56		
Connection, resilienceand wellbeing	64		
Civic engagement and integrity	87		



Our 10-year Community Vision

Knox: where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.





Who we are

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



Number of people who call Knox home **163,302**

Number of working residents who are employed in Knox

29.4%



40 is the median age of residents



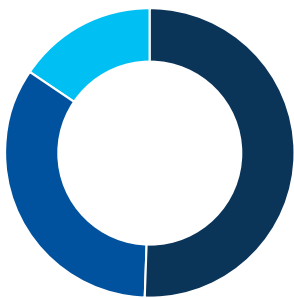
0-14	17.0%
15-24	12.0%
25-39	19.9%
40-54	20.3%
55-64	12.9%
65+	17.8%

33% of residents were born overseas



China	5.3%
United Kingdom	3.8%
India	3.2%
Malaysia	2.5%
Sri Lanka	2.4%

We have a mix of family compositions



Couple family with children	37.1%
Couple family without children	25.0%
One-parent family	11.2%



Fast facts about our services in 2024-2025

91,715

telephone calls received



88.7%

calls resolved at first point of contact



68,321

online service requests



13,793

visits to Customer Service Centre



34,333

hard waste bookings



1,074

animal management requests



4,568

children provided with MCH services



1,427

four-week old MCH age and stage visits



6,811

infants and children immunised



31,672

meals delivered



4,837

participants in Youth Services events and programs



9,640

community transport trips made





2,248

trees planted



1,250.5kms

of footpaths maintained



39,689

drainage pits maintained



729.6kms

of local roads maintained



64

sportsgrounds and major reserves maintained



283

Council-owned buildings maintained



209

playgrounds maintained



19,751m²

of graffiti removed from Council's assets



362,973

visits to aquatic facilities



824

planning applications received



941,078

physical library items loaned



594,891

digital library items loaned





The year in review

Our Knox community has much to be proud of as we review what has been achieved in the 2024-2025 financial year, where we worked together to deliver the Annual Budget and the final year of our Council Plan 2021-2025 (incorporating the Municipal Public Health and Wellbeing Plan).

In 2024-2025 we continued to put our customers – residents, non-resident ratepayers, business owners, local workers, visitors and community service users – at the centre of everything we do. In March 2024, we heard from over 1,100 members of our community who shared their current challenges, aspirations and priorities to reaffirm our 10-year community vision and we worked closely with a representative community panel to develop the new Council and Health and Wellbeing Plan 2025-2029 which was adopted in June 2025.

Every four years, Knox residents and ratepayers vote to elect Councillors to represent our community, with the most recent election occurring in October 2024. The new Council has begun working together to set and guide strategic direction and decisions using insights from the community to inform the Annual Budget 2025-2026. Councillors look forward to continued engagement with our community over the remainder of their four-year term.

This year we continued to implement actions under Our Customer Strategy to enhance our service delivery, including updates to our online forms, updating our complaints procedure and building staff capability. Each year we ask our community through a community satisfaction survey how they think we have been performing. We are pleased to see that satisfaction with our overall performance remained at a good level in 2024-2025.

Knox residents continue to reduce the amount of rubbish going to landfill with the waste diversion rate remaining strong at 71%. This places Knox as a leading council in reducing waste to landfill and in a good position to achieve state and Council goals on this key environmental indicator.

Cost-of-living pressures continue to affect the Knox community, and in 2024-2025 Council provided funding support to Knox Infolink, Ferntree Gully Village Pantry, and Ben's Place Food Pantry to assist Knox residents in crisis. Outer East Foodshare, located in a Council-owned facility in Wantirna, has grown significantly over the past three years and supports and provides food to 46 outer east food relief providers.

Council remains committed to the supply of social and affordable housing being increased in Knox. In collaboration with our partners, 67 Knox residents were supported to submit housing applications. To further support our community's housing needs, the developments at Boral Quarry and Norvel Quarry have either been amended or are in the process of being amended to include 10% affordable housing instead of the target of 5%, doubling the affordable housing planned to be delivered.

Our commitment to respect and inclusion for all ages in the Knox community was demonstrated through age awareness presentations at local clubs and Probus groups and intergenerational programs at the Knox Children and Family Centres. A program to bring together residents of Glengollan Village and kinder students from Windermere Reserve Kindergarten was piloted in 2024-2025 and this was so successful a similar program was piloted between Boronia Residential Aged Care and Boronia K12 College.



Cr Lisa Cooper
Mayor

In 2024-2025 Council continued its work to raise community awareness and increase support for Knox residents living with dementia and for their carers. The dementia inclusive choir, called The Haven Rewire Choir, was launched in October 2024 at The Haven Day Care Centre in Boronia, supported by music therapists, The University of Melbourne's Rewire Choir, and community volunteers. Council has also partnered with Knox Community Gardens to develop a dementia-friendly sensory garden, designed to support visits from small community groups and offering a curated sensory experience.

Council is committed to the recognition of and respect for our First Nations community on whose land we live and work. During 2024-2025 we facilitated training for community groups on 'Building Aboriginal Cultural Competency', participated in the Eastern Regional Group discussion of procurement and economic development for First Nation businesses, and met with Bunurong Land Council and representatives from Parks Victoria to discuss cultural burns and the management of sites. More than 200 people, including stolen generation families and members of the First Peoples' Assembly, attended the Sorry Day Ceremony held at Knox Civic Centre.

Responding to climate change is a key Council priority. Our commitment to emissions reduction saw the addition of an electric vehicle charging station at Studfield shopping centre, completion of the Major Road Streetlight light-emitting diode (LED) program, with a total of 1,657 lights installed across Knox, and installation of 50kW of solar and 47kW of batteries in four community facilities. Council has also continued promotion and engagement with small to medium-sized businesses on the Business Energy Saver



Bruce Dobson
Chief Executive Officer

Program, and actively promoted the Business Power Purchase Agreement program through the Business Renewables Buying Group.

The new Knox Library, Ngarrgoo, has been a great success. Library membership across the municipality rose by more than 8% in 2024-2025, a jump of nearly 14,000 new members, and our libraries received more visits than ever before. Ngarrgoo means 'knowledge' in Woi-wurrung, the traditional language of the Kulin Nation, and we are delighted to see the enthusiasm with which all members of our community are using our library facilities to increase their knowledge.

Sporting clubs are a vital component of a healthy and connected community. In 2024-2025 Council made infrastructure improvements and developed programs to support and promote sport in our community. These included the introduction of new sporting lines at Knox Regional Netball Centre to facilitate transition from a predominantly netball venue to a multisport venue, installation of re-purposed rings, backboards and new scoreboards at Rowville Community Centre, and the conversion of disused and run-down tennis courts at Knoxville Tennis Club to new, state-of-the-art pickleball courts. These new courts are very popular and provide a more accessible means of participation, particularly for older residents.

The rising costs of delivering services and improving infrastructure, and the cumulative effects of rate capping, continue to put pressure on our budget. Council has sought to direct spending to the areas our community has told us are important. Council has also achieved operational savings over the 2024-2025 period and will continue to carefully plan and prioritise future spending.



The year in review (continued)

Our 2024-2025 capital works program delivered:

\$16.3m for sporting and leisure facilities	\$6.9m for drainage and stormwater
\$4.1m for paths	\$2.8m for car parks
\$2.4m for plant and machinery	\$2.0m for open space
\$1.8m for sustainability initiatives	\$1.4m for playgrounds
\$1.0m for bridges	\$0.3m for arts and culture
419 small-to-medium scale renewal projects across Council's extensive portfolio of community buildings	66 individual small-to-medium scale road resurfacing projects across Council's local road network.

On behalf of Councillors and the organisation, we are proud to recognise the achievements of our Council over the past year. While we have collectively faced challenges, we have worked to meet these with resilience and compassion to achieve great outcomes for our community.

Cr Lisa Cooper
Mayor

Bruce Dobson
Chief Executive Officer





How to read this report

Knox City Council's 2024-2025 Annual Report is organised under nine main headings:

1	Report of Operations	A comprehensive report of Council's operations over the 2024-2025 financial year, including a financial summary, major achievements, details of the capital works program, details of Councillors and Council staff, Council services, and performance against the Council Plan 2021-2025.
2	Governance and Management Checklist	A list of Council's governance and management plans and mechanisms as set out in <i>Local Government (Planning and Reporting) Regulations 2020 (Vic) sch 1</i> .
3	Council Operations	A list of Meetings of Council in 2024-2025, Councillor attendance, committee meetings and attendance, and Councillor expenses for the 2024-2025 financial year.
4	Audit Operations	A description of the membership, purpose and activities of Council's Audit and Risk Committee during 2024-2025, as well as details of Council's internal and external auditors.
5	Public Transparency	A description of the ways in which Council information is made publicly available in accordance with the <i>Local Government Act 2020 (Vic) s 57</i> .
6	Statutory Information	A list and brief descriptions of the major statutes under which Knox City Council conducts its operations.
7	Contracts	A description of contracts with external suppliers entered into by Knox City Council over the 2024-2025 financial year.
8	Performance Statement	A statement of Council's performance in 2024-2025 against the service, financial, and sustainable capacity indicators mandated by the <i>Local Government Act 2020 (Vic) s 98(4)</i> .
9	Financial Report	Five key financial reports – Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works – with accompanying notes, including budget comparison notes, to show how Council performed financially during the 2024-2025 financial year and the overall position at the end of the financial year on 30 June 2025.



Knox City Council

Report of Operations

For the year ended 30 June 2025





Financial summary

Council’s financial position continued to remain sound throughout the 2024–2025 financial year, while noting that the forward outlook remains challenging.

A summary of our performance is outlined below while detailed information is included within the financial statements and performance statement sections of this report.

Operating Result

Summary of financial performance as at 30 June 2025	Budget \$'000	Actual \$'000
Total income	222,059	217,061
Total expenses	202,428	204,822
Surplus/(deficit) for the reporting period	19,631	12,239

The operating surplus reported in the 2024–2025 financial statements is \$12.2 million, which compares to a budgeted surplus of \$19.6 million.

The variance has primarily resulted from a timing difference in land sales, with these sales set to proceed during the 2025–2026 financial year. The other major variance is grant income totalling \$5.0 million that has been received but treated as

unearned income as it has yet to be expended. This income is expected to be recognised during the 2025–2026 financial year. This has been partially offset by the timing of the receipt of the Victoria Local Government Grants Commission General Purpose Grant and Local Road Funding, where the entire 2024–2025 funding was received during the 2025 financial year, while 50% of the 2025–2026 funding was received prior to 30 June 2025. However, these timing differences have not negatively impacted Council’s underlying financial position.

Income

Total income for the 2024–2025 financial year was \$217.1 million. Overall income increased by \$16.2 million compared to the previous year, which represents an 8.1% increase. The increase was largely due to the timing of receipt of the 2024–2025 Victoria Local Government Grants Commission General Purpose Grant and Local Road Funding, together with the increase in income derived from rates and charges.



● Rates and charges	70%
● Grants – operating	13%
● User fees	6%
● Grants – capital	3%
● Contributions – monetary	3%
● Other income	2%
● Statutory fees and fines	2%
● Contributions – non-monetary	1%



The decrease in monetary contributions compared to 2023-2024 is offset by the increase in user and statutory fees.

The rates and charges received, which totalled \$151.0 million, represents 69.6% of the total income generated. Other major sources of income included grants of \$34.4 million, user fees of \$13.6 million and monetary contributions of \$6.6 million.

User fees were up \$1.2 million on budget primarily due to the reclassification of contract income from monetary contributions, while statutory fees were up \$0.2 million. Operating grants were up \$5.0 million on budget largely due to the timing of the receipt of the Victoria Local Government Grants Commission General Purpose Grant, while capital grants were down \$4.5 million on budget due to the timing of capital projects. Other income was \$2.8 million up on budget due to an increase in interest income and reimbursements received. Monetary contributions were down \$2.0 million on budget, partially due to the reclassification of contract income.

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

Expenses

Total expenses for 2024-2025 were \$204.8 million. Overall expenditure increased by \$11.2 million, a 5.8% increase from the previous financial year. The increase primarily relates to the timing of land sales leading to a loss on disposal of property, infrastructure, plant and equipment.

Employee costs were down on budget by \$3.8 million. This was largely due to the separation payments being lower than budget, together with grant funded programs being ceased. This was partially offset by employee costs carried out on capital projects, which totalled \$2.3 million, being considered operational in nature and therefore not capitalised.



Employee costs	39%
Materials and services	37%
Depreciation/Amortisation	14%
Net Loss on Disposal	4%
Contributions and donations	3%
Borrowing/Finance Costs	2%
Other Expenses	1%



Financial summary (continued)

Materials and services were down on budget by \$4.0 million, with \$2.7 million of this reduction being linked to operating project expenditure for capital works. This was mostly offset through increased employee costs relating to operating project expenditure for capital works.

A breakdown of Council's expenditure categories is shown in the following chart. It highlights that the majority of total expenses consisted of employee costs of \$80.7 million and materials and services of \$76.4 million.

Overall Financial Position

Council ended the 2024-2025 financial year with net assets of \$2.3 billion, an increase of \$104.6 million when compared to the budget.

Summary of financial position as at 30 June 2025	Budget \$'000	Actual \$'000
Total assets	2,293,509	2,661,181
Total liabilities	147,224	137,404
Net assets	2,146,285	2,523,777

The variance in total assets is primarily due to the net-asset revaluation increment of \$253.0 million through the revaluation of land, buildings and infrastructure since the 2024-2025 budget was adopted.

The Balance Sheet reflects a satisfactory position with working capital ratio (liquidity) of 1.51:1 or 151%, meaning Council has \$1.51 of current assets for each \$1.00 of current liabilities.

Total trade and other receivables were \$24.3 million (the 2023-2024 figure was \$20.8 million). Included in this was rates debtors, which increased to \$19.8 million in 2024-2025 from \$17.0 million in 2023-2024.

Cash Position

Summary of cash flows for the year ended 30 June 2025	Budget \$'000	Actual \$'000
Cash flows provided by/(used in) operating activities	39,817	53,669
Cash flow provided for/(used in) investing activities	(53,181)	(31,981)
Cash flow provided for/(used in) financing activities	7,351	(3,981)
Net increase/(decrease) in cash and cash equivalents	(6,013)	17,707
Cash at beginning of the financial year	47,339	36,616
Cash at end of the financial year	41,326	54,323

Council's cash position as at 30 June 2025 was \$54.3 million, with there being a further \$2.5 million in investment accounts. This result represents an increase in cash holdings, including other financial assets, from the previous year of \$10.2 million.

Debt Position

Council borrowed \$10.0 million, which was \$11.8 million less than budget. Borrowings were used to fund works within the capital works program. Interest-bearing liabilities totalling \$83.8 million was \$11.5 million less than budget.



Capital works program

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

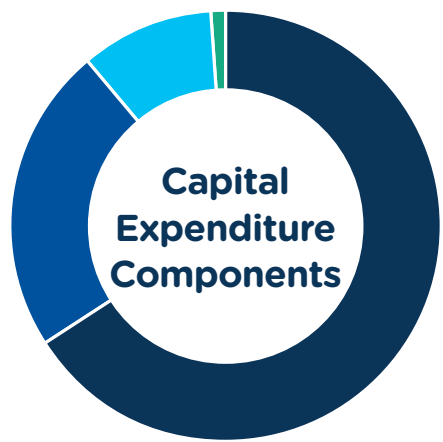
Detailed condition assessments of many of Knox’s major assets indicate that Council needs to continue to allocate renewal funding to meet current infrastructure requirements and avoid increased costs in the future. To achieve long-term financial sustainability, effective asset management is essential.

Capital Expenditure

Council allocates funding on an annual basis for the renewal of the community’s assets, which are

valued at over \$2 billion. Funding is also allocated for the new, upgrade, asset expansion and legal requirement programs to deliver a range of works that enhance the city and its infrastructure.

In 2024-2025, Council delivered capital works to the value of \$55 million, which met the accounting requirements for capitalisation. The following chart details the proportional allocation of the capital works expenditure for 2024-2025 for each program and the Asset Renewal program.



● Asset Renewal	66%
● New and Upgrade	23%
● Major Projects	10%
● Legal Requirements	1%



● Sport and Leisure Facilities	30%
● Roads	16%
● Drainage and Stormwater	12.5%
● Community Buildings	12.5%
● Paths	7%
● Car Parks	5%
● Open Space	4%
● Plant and Machinery	4%
● Playgrounds	3%
● Sustainability Initiatives	3%
● Bridges	2%
● Arts and Culture	1%



Capital works program (continued)

Major Projects in 2024-2025

During 2024-2025, the major capital works included the following:

Major Roads LED Streetlight Replacement

As part of the Climate Response Plan 2021-2031 Council has committed to replacing streetlights with LED lighting. In 2024-2025 an additional 1,657 streetlights were replaced. This action helps to deliver Councils' sustainability goals while providing cost savings on energy running costs in electric bills and creates other benefits such as increased safety.

Lewis Park, Masterplan Implementation, Wantirna South

Council worked closely with Melbourne Water to improve Lewis Park by making the waterway more accessible and enhancing the following:

- Returning Blind Creek to a natural creek between Scoresby Road and the retarding basin,
- Creating wetlands for water quality treatment and habitat, and
- Improving access and connectivity through landscaping, pedestrian bridges and boardwalks.

The upgrades feature three new wetlands, footpaths, a boardwalk, bench seating, and viewing platforms.

Green Spine Corridor (Chandler Road), Boronia

To create better access for cyclists and walkers and provide more homes for native wildlife, Council has invested in a new shared pathway connecting Tormore Reserve to Albert Avenue in Boronia. The works are well progressed and due for completion in November 2025.

Asset Management

Council continues to invest in its assets – both existing and new – to achieve a quality service standard that meets community needs and ensures financial sustainability into the future. Council's capitalised works expenditure for 2024-2025 was \$55 million, which included a component of projects carried forward from 2023-2024. This also included \$36.5 million for asset renewal, which incorporated funding to support the renewal of existing assets, such as roads, bridges, buildings, drainage, footpaths, shared paths, car parks, street trees, open space and recreation facilities.

Council adopted an asset plan in 2021-2022, which incorporated a strategic lens across a 10-year period, defining the current condition/performance of Council's physical assets and identifying the financial investment required to provide fit-for-purpose assets that would meet the continuing needs of the community. Having implemented its initial suite of asset management plans, Council is now developing the second generation of asset plans, which will bring a stronger service lens to the planning and management of Council's assets. These plans will ensure that key management directions have been defined and costed across all asset infrastructure categories.



Asset Renewal Program Highlights

Road pavement, kerb and channel, drainage and footpath/shared-path reconstruction programs that were completed during 2024-2025 included:

- Road reconstruction of Templeton Road, Wantirna; Chandler Road, Boronia and Station Street, Ferntree Gully, as well as further work on Harley Street, Knoxfield, in addition to numerous designs to inform the 2025-26 program.
- \$4.5 million for road-resurfacing works throughout Knox.
- \$3 million for footpath improvements and \$0.8 million for shared-path improvements.
- \$3.8 million for drainage renewal works across Knox.

The Active Open Space program included the following works during 2024-2025:

- Tennis court renewals at Scoresby (Exner) Reserve, Scoresby.
- Renewal of sports fields, including completion of Wally Tew Reserve Oval 1, Ferntree Gully and Lewis Park Oval 2, Wantirna South, Egan Lee Reserve Top Pitch Renewal, Knoxfield, and the Knox Athletics Track (track, field, paths, shade sails, lighting), Knoxfield.
- Renewal of cricket nets to provide a modern and safe facility at Fairpark Reserve, Ferntree Gully, Windermere Reserve, Ferntree Gully and Bayswater Oval, Bayswater.
- Cricket net renewal (designs) for Knox Gardens Reserve, Wantirna South, and Lakesfield Reserve, Lysterfield.
- Fencing enhancements at various sporting grounds across Knox, including Tormore Reserve, Boronia.

Council also delivered \$6.3 million various renewal works to Council buildings as part of the 2024-2025 program.

New and Upgrade Program Highlights

Council has delivered several new and upgrade projects within the 2024-2025 program.

These include but are not limited to the following:

- Delivery of a new 4-changeroom module pavilion at Park Ridge Reserve, Rowville, and a new Squash Centre at Carrington Park, Knoxfield.
- Major pavilion works underway for a new pavilion at Tormore Reserve, Boronia, and upgrade of the existing pavilion at Wally Tew Reserve, Ferntree Gully.
- Completion of two new wetlands at R. D. Egan Lee Reserve, Knoxfield, and Gilbert Park, Knoxfield.
- Car park works completed at the Carrington Park Reserve, Knoxfield, expansion of the car park at Knox Skate and BMX Park, Gilbert Park, Knoxfield, and expansion of the car park at Egan Lee Reserve, Knoxfield.



Major achievements

At a glance

Emergency Relief	→	Council and Health and Wellbeing Plan 2025-2029	→
Knox Park Athletics Track Transformation	→	Bayswater Renewal Strategy	→
New Wetlands	→	Boronia Renewal Strategy	→
Knox Central	→	Our Customer Strategy	→
Blind Creek Upgrade	→	Knox Fest	→

Emergency Relief

In April 2025 Council responded to surging community need for food and other emergency relief by entering into a five-year lease with Outer East Foodshare to operate a food relief distribution centre in Wantirna. This followed an 18-month trial with the volunteer group using the Council building in Templeton Street to collect rescued food, surplus products and ‘ugly’ farm produce to distribute to local food relief agencies.

Outer East Foodshare is using Council’s building to sort, store and distribute supplies from Foodbank and other agencies to 46 local services who support residents in need. The amount of food each year needed to support people in Knox is estimated to be 167,138 kilograms. Outer East Foodshare is able to provide 109,500 kilograms of food, significantly reducing this shortfall.

The Outer East Foodshare hub is having a positive and significant impact on food relief in Knox, both for the community and for those who work and volunteer their time in these organisations.

Council also awarded a \$20,000 Community Development Fund grant to Knox Infolink Boronia. Knox Infolink provides emergency food and material aid and confidential, impartial information, referral and community support. The funding will enable a professionally trained case worker to provide short-term interventions and support for community members facing more complex issues such as housing insecurity or homelessness, or struggling with addiction issues, mental health complexities and family violence.





Knox Park Athletics Track Transformation

Home to many local clubs and over 90 local school athletic carnivals per year, Knox Park's much-loved athletics track has undergone a major redevelopment. Works included:

- Track renewal,
- Footpath renewal.
- LED sports lighting renewal,
- Additional shade sails,
- A new scoreboard, and
- Public address system upgrade.

The improvements undertaken have enhanced the facility significantly with benefit to all users, whether they are casual users or club members. With top-tier facilities for athletics, triathlons and general fitness, all ages and abilities can now explore the new track and improve their health.



New Wetlands

Council has established new wetlands at both Gilbert Park and R. D. Egan Lee Reserve in Knoxfield. The new wetlands improve local water quality and biodiversity by providing habitat for local plant life, animals and insects.

The spaces have been designed for recreational activities such as walking, running, cycling, bird watching and social gatherings.



Major achievements (continued)



Knox Central

In August 2024 Council adopted the Central Precinct Land Use Plan for its Knox Central precinct. The plan provides a framework for the development of Council land to become a 'Heart of Knox' including housing and a future civic and cultural precinct. Council cemented the precinct vision, design and open space guidelines, reflecting community ideas and feedback. A comprehensive site survey was undertaken to confirm and locate services, features and infrastructure across the site, providing an accurate baseline for future development. Council has continued its work with Scentre Group, co-owners of Westfield, planning improvements for pedestrian and bicycle connections between the future civic and cultural precinct and Westfield Knox in line with Knox Central Structure Plan and the Land Use Plan directions.



Blind Creek Upgrade

In late 2024, Council completed work at Lewis Park in Wantirna South to make the waterway more accessible. We returned Blind Creek to a natural creek between Scoresby Road and the retarding basin, created wetlands for water quality treatment and habitat, and improved access and connectivity through landscaping, pedestrian bridges and boardwalks. The upgrades feature three new wetlands, footpaths, a boardwalk, bench seating and viewing platforms. This work was made possible through funding provided by Melbourne Water and the Victorian Government.



Council and Health and Wellbeing Plan 2025-2029

Our Council and Health and Wellbeing Plan 2025-2029 is our promise to the Knox community. Endorsed on 23 June 2025, it sets out what we will do to respond to the changing needs and priorities for the Knox community. It is shaped by the community's aspirations, needs, values and priorities, and informs long term financial planning.

To ensure the new Council and Health and Wellbeing Plan responds to our community's changing needs and priorities we heard from more than 1,100 community members and worked with Our Knox Community Panel, a representative panel of our community to confirm our Community Vision and provide recommendations for the new Council and Health and Wellbeing Plan.

Through this plan, we are committed to addressing the key challenges and opportunities facing our community, fostering growth and development, and ensuring that the health and wellbeing of our residents are at the forefront of everything we do.



Bayswater Renewal Strategy

The Bayswater Renewal Strategy was adopted by Council on 26 August 2024. The Council resolution included a request to seek authorisation to prepare and exhibit a planning scheme amendment to implement the recommendations of the Strategy.

Implementation was subsequently delayed following advice from the Department of Transport and Planning that planning reforms may reshape a future amendment, including the introduction of the Built Form Overlay, walkable catchment provisions, and the possible nomination of Bayswater in the next list of 25 activity centres. The project resumed in early 2025 following confirmation from the State Government of the final 25 pilot activity centres for planning. Bayswater is not included in the list, which means Council will now progress the work as a local amendment.

The planning scheme amendment documents have been prepared (Amendment C204knox) and will be lodged in July 2025 to seek authorisation from the Minister for Planning to prepare and exhibit the amendment. Preparing the Bayswater Renewal Strategy Planning Scheme Amendment for implementation into the Knox Planning Scheme has been included as an action in the 2025-2026 Annual Budget to progress the Council and Health and Wellbeing Plan 2025-2029.



Major achievements (continued)



Boronia Renewal Strategy

The Boronia Renewal Strategy was adopted by Council on 27 May 2024. A key aspect of the Strategy is to create a healthy, active, and connected community by reducing reliance on cars and improving safety for pedestrians and cyclists in the area. Consultation with the local community told us that improving safety and mobility in central Boronia was important. To meet this need we are upgrading the shared path and roads in the main activity centre to create a green spine with increased tree canopy, and an enhanced street scape.

Construction works along Genista Avenue towards Dorset Road commenced in January 2025. At the same time, works were completed on the shared path within Chandler Park, east of Allandale Road. Shared path and road pavement works are now essentially complete up to Floriston Road. Stage 1 of the project is expected to be completed by the end of 2025.



Our Customer Strategy

This year we made significant strides in strengthening our customer-focused culture across the organisation. Every new staff member now participates in a newly developed customer-focused learning package, embedding our customer-first approach from day one. More than 150 staff were trained in handling difficult customer interactions, reflecting Council's commitment to continuous improvement. We have significantly increased access to customer insights across the organisation, with enhanced sharing of data from complaints, our telephone interactions, and our expanded Voice of the Customer program. These insights are helping us to understand our customers better and to act on their feedback in more targeted, meaningful ways.

Our endorsed complaints management procedure is now embedded organisation-wide, creating a more consistent experience for both customers and staff and reinforcing our belief that managing complaints is a shared responsibility. Independent analysis showed significant improvements in how staff perceive our customer centricity. We also lifted our internal capability to better understand how our customers experience using our services, equipping us to identify and resolve customer pain points. These efforts contributed to our ranking in the top four councils nationwide for customer centricity — a testament to our progress and ongoing commitment to providing the best possible service.



Knox Fest

Knox Fest 2025 lit up Ferntree Gully's Wally Tew Reserve on Saturday 1 March with a joyous celebration under the theme 'Vibrant Community'. With 21,000 attendees across the day, the festival was a huge success, a showcase of local talent, filled with wonderful performances, activities and community spirit. The festival brings together the people of Knox for a day of fun and connection.

Knox Fest 2025 included 41 food vendors, both community and commercial and 100 community and commercial stallholders.

Three music stages celebrated local musicians and artists, both from Knox and from greater Melbourne. The daytime program featured arts, outdoor play zones, the show 'n' shine car show, carnival rides, community and market stalls, a youth hub, and a 'come and try' sports hub. Community cuisine took centre stage with the 'Global Kitchen Ready Steady Cook' competitions, featuring teams from the Mullum Mullum Indigenous Gathering Place, the Country Fire Authority versus the State Emergency Service, and others battling it out in cook-off fun.

In the evening, the extended program kept energy high with live music, a night market, food trucks and carnival rides.



With **21,000 attendees** across the day, the festival was a **huge success**, a showcase of local talent, filled with wonderful performances, activities and community spirit. The festival **brings together** the people of Knox for a day of fun and connection.”



Organisational changes

Throughout 2024-2025, Knox City Council undertook several organisational change processes. These change processes were carried out in accordance with Clause 13: Change Management of Council's Enterprise Agreement.

The following areas underwent change:

City Liveability

The Business Support team forming a part of the City Safety and Health (CS&H) department underwent a realignment to address identified challenges and enhance operational efficiencies. This change took effect from March 2025.

The City Futures department underwent a change management process with reporting line changes to support and enhance service delivery. This change took effect from June 2025.

Chief Financial Office

The Financial Operations and the Strategic Procurement and Property teams underwent a change management process to streamline processes and re-focus on service provisions for improved customer and employee experience. This change took effect from December 2024.

Connected Communities

The Youth Services team underwent a change management process to respond to a service review which included consultation with the community and staff. The changes in the Youth Services structure came into effect on the 1 October 2024 and amongst other identified benefits, provides a realigned structure to continue to support young people and improve annual programming and evaluation.

Effective from 31 December 2024, Council transitioned out of stand-alone sessional kindergarten services. Council worked closely with the Department of Education regarding the procurement tender process. This process actively sought alternative providers to deliver the stand-alone sessional kindergarten services for 3- and 4-year-old children from Council's 26 stand-alone kindergarten facilities.

To support the exiting and cessation of stand-alone kindergarten services, the Early Years Department underwent a restructure to align and support overall Early Years Services. This process took place concurrently with the transition of Council's stand-alone kindergarten services during December 2024.

The Early Years and Maternal and Child Health department undertook changes with the cessation of the State Government's funding for the information group of the Sleep and Settling Program. The cessation was effective from 1 July 2025.

All change processes were carried out effectively and, as a result, now better support Knox City Council's strategic objectives and enhance its overall performance.



Our Councillors



Cr Peter Lockwood
Baird Ward

Current term: Nov 2024 – current
t. 0499 111 639
e. Peter.Lockwood@knox.vic.gov.au



Cr Paige Kennett
Chandler Ward

Current term: Nov 2024 – current
t. 0498 880 807
e. Cr.Paige.Kennett@knox.vic.gov.au



Cr Chris Duncan
Collier Ward

Current term: Nov 2024 – current
t. 0492 032 772
e. Cr.Chris.Duncan@knox.vic.gov.au



Cr Robert Williams
Dinsdale Ward

Current term: Nov 2024 – current
t. 0488 333 975
e. Cr.Robert.Williams@knox.vic.gov.au



Cr Meagan Baker
Dobson Ward

Current term: Nov 2020 – current
t. 0437 808 011
e. Cr.Meagan.Baker@knox.vic.gov.au



Cr Parisa Considine
Friberg Ward

Current term: Nov 2024 – current
t. 0499 444 850
e. Cr.Parisa.Considine@knox.vic.gov.au



Cr Lisa Cooper, Mayor
Scott Ward

Current term: Mar 2015 – current
Mayoral term: Nov 2024 – current
t. 0407 240 275
e. Cr.Lisa.Cooper@knox.vic.gov.au



Cr Susan Pearce
Taylor Ward

Current term: Nov 2024 – current
t. 0499 660 084
e. Cr.Susan.Pearce@knox.vic.gov.au



Cr Glen Atwell
Tirhatuan Ward

Current term: Nov 2024 – current
Deputy Mayoral term: Nov 2024 – current
t. 0499 884 585
e. Cr.Glen.Atwell@knox.vic.gov.au



Our people

Executive Leadership Team

The following information is representative of the Executive Leadership Team in place at Knox as at 30 June 2025.



Bruce Dobson
Chief Executive Officer

Bruce Dobson joined Knox City Council as Chief Executive Officer on 8 September 2021. As Chief Executive Officer, Bruce was appointed by Council and is responsible for leading the organisation in delivering on Council's objectives.



Judy Chalkley
Director Connected Communities

Judy's directorate consists of:

- Active and Creative Communities
- Community Access and Support
- Community Strengthening
- Early Years



Greg Curcio
Director Customer and Performance

Greg's directorate consists of:

- Chief Information Office
- Customer and Communications
- Governance and Risk
- People, Culture and Development
- Strategy and Transformation



Matt Kelleher
Director City Liveability

Matt's directorate consists of:

- City Futures
- City Planning and Building
- City Projects
- City Safety and Health



Navec Lorkin
Chief Financial Officer

Navec's portfolio consists of:

- Finance Operations
- Rates and Valuations
- Strategic Procurement and Property



Grant Thorne
Director Infrastructure

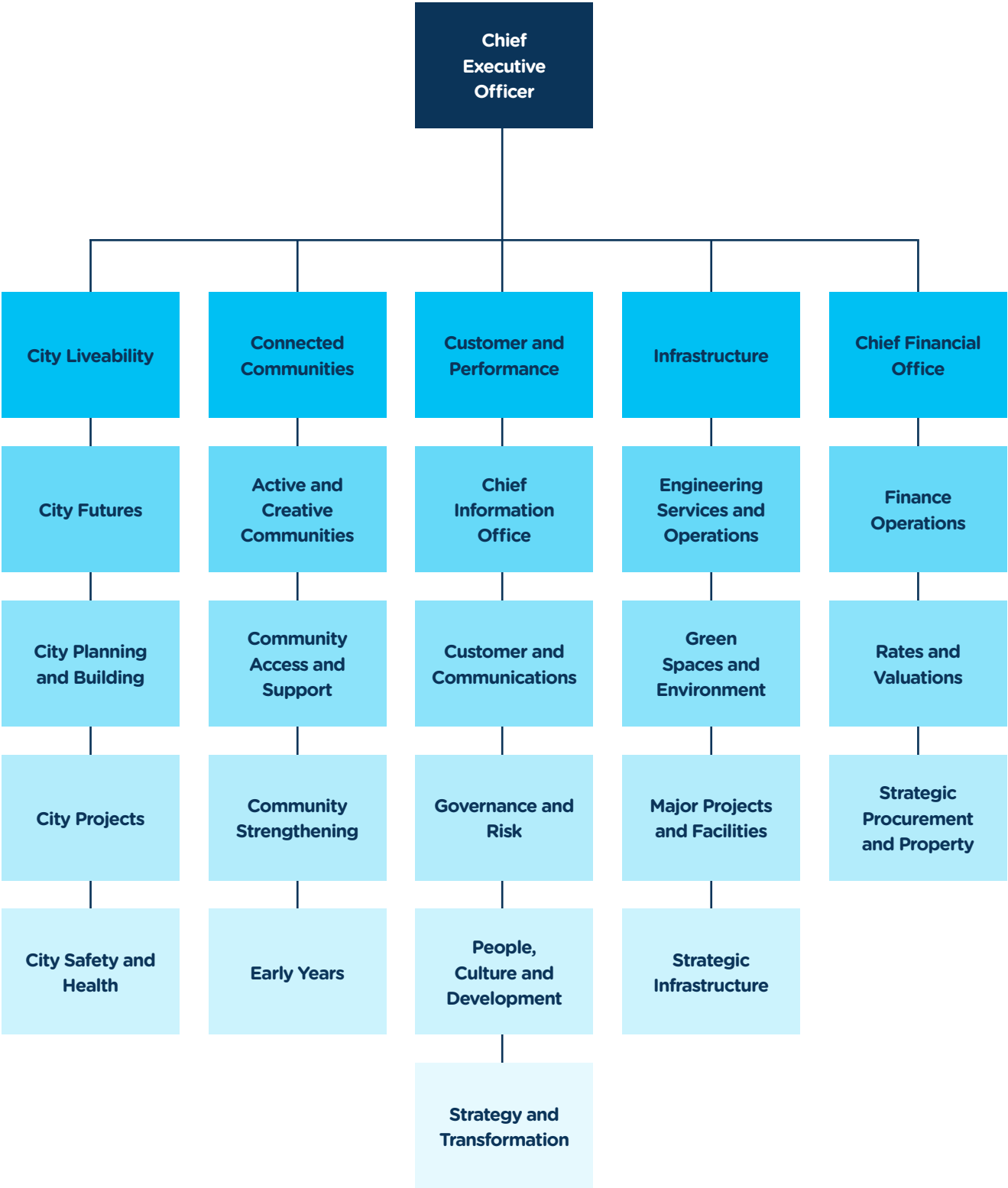
Grant's directorate consists of:

- Engineering Services and Operations
- Green Spaces and Environment
- Major Projects and Facilities
- Strategic Infrastructure



Organisation chart

The following chart sets out the organisational structure of Knox City Council as at 30 June 2025.





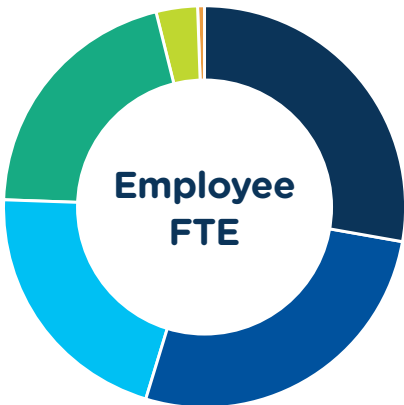
Workplace report

As at 30 June 2025, Council employed 846 employees, consisting of full-time, part-time, temporary and casual positions, equivalent to 613.95 full-time employees. Overall, 102 permanent, temporary and casual staff joined Council during the year to fill vacant positions and to meet legislative, project and operational requirements.

Staff by Functional Area in 2024-2025

Full-time Equivalent (FTE) as at 30 June 2025

Directorate	Full-time			Part-time			Casual			Gender Total			Grand Total
	Female	Male	Persons of Self-described Gender	Female	Male	Persons of Self-described Gender	Female	Male	Persons of Self-described Gender	Female	Male	Persons of Self-described Gender	
Chief Executive Office	1.00	1.00	-	-	-	-	-	-	-	1.00	1.00	-	2.00
Chief Financial Office	12.00	3.00	-	5.50	-	-	-	-	-	17.50	3.00	-	20.50
City Liveability	42.00	47.00	-	28.90	9.13	0.20	0.79	0.26	0.03	71.69	56.39	0.23	128.31
Connected Communities	85.00	15.00	-	65.73	4.99	-	0.89	0.13	-	151.62	20.12	-	171.74
Customer and Performance	60.00	34.00	-	27.26	4.76	-	0.11	0.05	-	87.37	38.81	-	126.18
Infrastructure	41.00	115.00	-	8.07	1.07	-	0.05	0.03	-	49.12	116.10	-	165.22
Grand Total	241.00	215.00	0.00	135.46	19.95	0.20	1.84	0.47	0.03	378.30	235.42	0.23	613.95



● Connected Communities	171.74
● Infrastructure	165.22
● City Liveability	128.31
● Customer and Performance	126.18
● Chief Financial Office	20.50
● Chief Executive Office	2.00



Council Staff

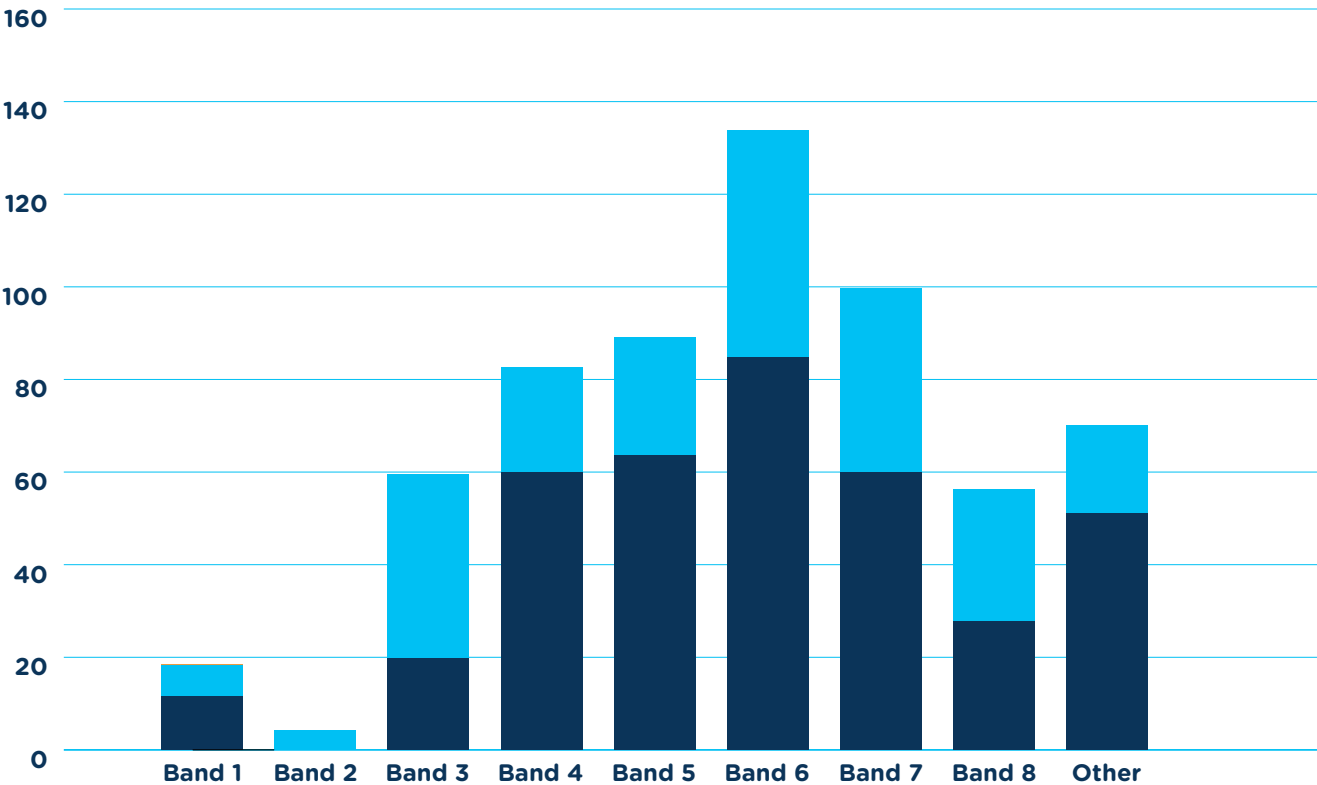
A summary of the number of full-time equivalent (FTE) staff categorised by employment classification and gender are detailed in the following table and graph.

Employee Classification	Female	Male	Persons of Self-described Gender	Total
Band 1	11.49	6.97	0.23	18.69
Band 2	0.03	4.20		4.23
Band 3	19.68	39.77		59.45
Band 4	59.90	22.80		82.70
Band 5	63.66	25.38		89.04
Band 6	84.77	49.00		133.77
Band 7	59.95	39.80		99.75
Band 8	27.79	28.50		56.29
Other*	51.03	19.00		70.02
Total	378.30	235.42	0.23	613.95

* 'Other' includes non-banded workforce members, including health professionals and nurses, teachers, assistants and senior executive officers.

Employee Classification by Gender

Female Male Persons of Self-described Gender

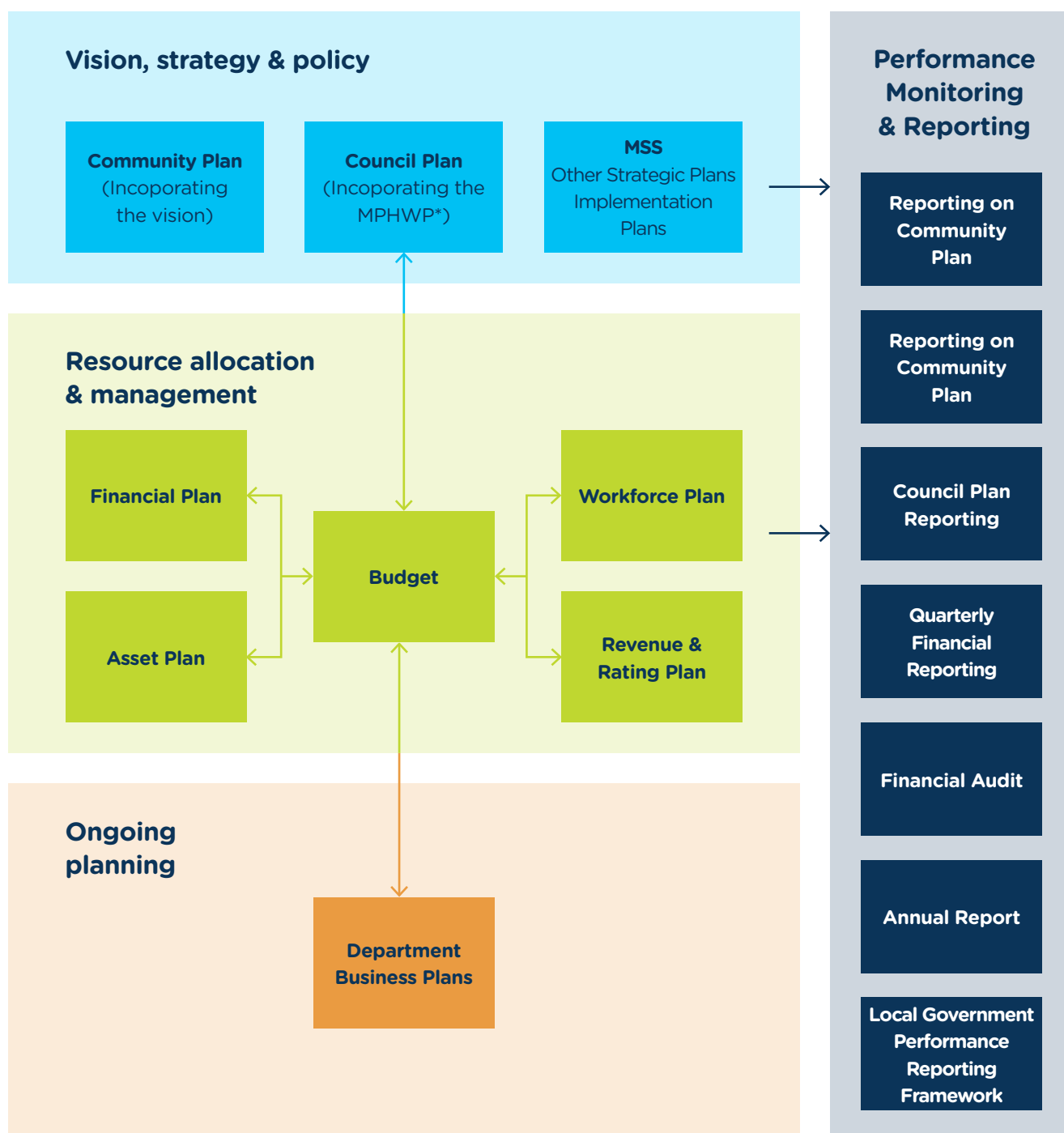




Our performance

Our Plans

All of Knox City Council's work in 2024-2025 was shaped by two key guiding documents: our Community Plan 2021-2031 and our Council Plan 2021-2025.



* Municipal Public Health and Wellbeing Plan



The Community Plan 2021-2031 represents the voices of our community and stakeholders. It includes the Community Vision and describes what we, as a collective, need to focus on to achieve that vision.

The Council Plan 2021-2025 (incorporating the Municipal Public Health and Wellbeing Plan) represented our commitment and contribution to achieving the Community Vision from 2021 to 2025. In 2024-2025 it was Council's key strategic plan and provided direction to the organisation.

Knox's Municipal Public Health and Wellbeing Plan was integrated into the Council Plan. This ensured the priorities for supporting, protecting and improving the health and wellbeing of our community were at the forefront of everything we did and were integrated into all Council services and initiatives.

These plans formed an integral part of Knox's integrated strategic planning and reporting framework, which illustrates the medium and long-term plans that we produce to guide and manage our city.



Our performance (continued)

Our Key Directions

Using the information we gained through research and talking to the community about their needs and aspirations, we developed five Key Directions that will help achieve the Community Vision.

In the Community Plan 2021-2031, each Key Direction describes the outcomes our community want to see over the next 10 years and what we need to focus on to get there.

These Key Directions also drive the work of Council. The Council Plan 2021-2025 articulated the strategies that Council employed to achieve these outcomes, the initiatives we undertook over this four-year period and what we would start to see should we be successful.





Key Direction 1

Opportunity and innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.



Key Direction 2

Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.



Key Direction 3

Natural environment and sustainability

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



Key Direction 4

Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.



Key Direction 5

Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.



Our performance (continued)

Our Detailed Performance

This section of the Annual Report 2024-2025 provides an overview of the achievements of the final year of the Council Plan 2021-2025.

Our Initiatives

The initiatives earmarked to be completed or to have had significant work undertaken in the 2024-2025 financial year were identified in the Annual Budget 2024-2025. The progress against these initiatives is listed in the following pages under the Key Directions.

We have flagged the initiatives that will contribute to the health and wellbeing of our community with a ♦ symbol. When you see this symbol, you will know these initiatives will help us become a healthier, stronger, more resilient and connected community.

Each Key Direction also has a major initiative. The major initiatives are those that were identified by Council as priorities to be undertaken during the 2024-2025 financial year.

The progress status is reported based on the following colour coding:

Complete	Behind schedule	Closed

The assessment of progress against the milestones relates to Year 4 (2024-2025), the final year of the four-year Council Plan 2021-2025. Items behind schedule are detailed below with accompanying commentary.

How We'll Know We're Making a Difference

In the Council Plan 2021-2025, we identified a number of indicators that will tell us if the work that we have been undertaking has been contributing to a positive change in our community. Council has sole control over the achievement of some of these indicators; for others, Council can influence in partnership with other organisations (for example, other levels of government, service providers). Different data sets are collected over differing reporting timeframes and, as such, some data will not change in this report. Updated data for these indicators will be reported in future annual reports when it becomes available.

Our Ongoing Work

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

Local Government Performance Reporting Framework

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

Four indicator sets have been developed across three thematic areas – service performance, financial performance and sustainability – to provide a comprehensive picture of Council's performance. These indicators and measures are reported on throughout the following sections of this report. Comments are provided to assist in understanding the results where there may be a discrepancy between this year's results and the previous year's (material variation). Knox City Council has set its material variation threshold at +/-10% of the previous year's results.



Opportunity and innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.

Strategies We Have Undertaken to Achieve Success in This Area

- Maximising the local economy by supporting existing businesses and attracting new investment.
- Encouraging and supporting opportunities for skills development and lifelong learning for all people in Knox.
- Supporting organisations in Knox to navigate recovery and new ways of working.

Highlights

- Implementation of Council's kindergarten review decision, including leases for not-for-profit kindergarten providers to use Council facilities and an effective transition for children and families.
- Increased participation in Knox's business education program.





Opportunity and innovation (continued)

What we achieved in 2024-2025

Progress of our initiatives identified in Year 4 of the Council Plan 2021-2025

Maximise the local economy by supporting existing businesses and attracting new investment

Initiative	Progress	Comments	Status Symbol
Work with Maroondah and Yarra Ranges Councils to deliver key initiatives of the Bayswater Business Precinct Transformation Strategy. Undertake stakeholder engagement on the draft Spatial Plan for the Bayswater Business Precinct (BBP) and seek Council endorsement of the final plan.	Behind schedule	The draft Issues and Opportunities paper has been prepared to inform the Spatial Plan. Targeted stakeholder engagement is proposed to be undertaken on the draft paper in August 2025. The outcomes of this engagement will inform the draft Spatial Plan which is expected to be presented to Council for endorsement in January 2026. This initiative has not been achieved by 30 June 2025 due to delays in the procurement process in engaging a consultant to assist in the development of the Spatial Plan.	●
Continue to monitor the local economy to inform the strategic direction of future economic development initiatives. Finalise and endorse the economic strategic plan to inform the future work program and priorities of the Knox's Economic Development service.	Behind schedule	The Economic Development service continues to monitor the local economy to inform the strategic direction of economic activities, relying on economy.id data and other datasets. Extensive research has also been undertaken to gain insight and an understanding of the economic profile of the City of Knox, as well as detailed benchmarking against similar Local Government Areas. The Economic Strategic Plan is intended to inform the service plan priorities for Economic Development. The Lewis Road Industrial Precinct project is a pilot review that has commenced and will inform the scope and methodology of the broader Strategic Plan. The finalisation of the strategic plan has been delayed due to other service priorities including finalisation of the Boronia grant funded projects.	●



Encourage and support opportunities for skills development and lifelong learning for all people in Knox

Initiative	Progress	Comments	Status Symbol
Implement Council's decision regarding kindergarten review. Finalise alternative sessional kindergarten providers to operate from Council kindergarten facilities from January 2025 and commence implementation of a transition plan to support an effective transition for children and families and the continuity of sessional kindergarten within Knox. Major Initiative 2024-2025	Completed	As of 31 December 2024, Knox City Council ceased being a kindergarten service provider for all stand-alone sessional kindergartens. From 1 January 2025, the 18 stand-alone sessional kindergartens that operated in 2024 were transferred to not-for-profit kindergarten providers who have entered into lease arrangements for Council's facilities. Council will continue to provide funded kindergarten programs at the Bayswater and Wantirna South Early Years Hubs and will manage the central registration system for sessional kindergarten within the municipality to ensure that children and families in Knox have fair access to kindergarten places.	✓

Council Plan initiative closed

On rare occasions Council may decide to close an incomplete Council Plan initiative. This may be due to factors beyond Council's control or because priorities have shifted in the years since the adoption of the Council Plan. Closing an initiative means that it will formally be removed from all future Council Plan Quarterly Reports.

Initiative	Progress	Comments	Status Symbol
Research and review supply chain connectivity and networks, to enable and advance the circular economy. Prepare a briefing paper to advise of opportunities to improve supply chain connectivity and support circular economy initiatives.	Closed	As noted at Q3 2023-24, this milestone will not be reached and the action will not be achieved based on the 2024-2025 operating budget for City Futures. Council's in-house economic and demographic resource, REMPLAN, cannot by itself provide the depth of information required to develop a meaningful briefing paper. As noted in the update for Q1 2023-2024, Council did not receive funding from Sustainability Victoria to engage specialist resources to supplement REMPLAN. Council has explored other options, including the engagement of senior supply chain students from Swinburne University of Technology, but none of these can provide the expertise required at a manageable cost.	●

(Knox City Council (2024), 'Item 4.8: Quarterly Performance Report for the Quarter Ended 30 June 2024', Minutes of Meeting of Council 9 September 2024, p. 23. [Minutes and Agenda - 9 September Meeting.pdf](#).)



Opportunity and innovation (continued)

The difference we're making

Progress against the indicators identified in the Council Plan 2021-2025

Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
Maintaining the number of existing businesses in Knox.	The total number of businesses registered in Knox.	Annual	14,859 (2023)	15,096 (2024)	The figure is for the 2024 calendar year.
An increase in new businesses in Knox.	The total number of new businesses registered in Knox.	Annual	1,038	1,172	1,172 new businesses were registered in 2024-2025. Five subsequently cancelled business registration during 2024-2025, leaving 1,167 active registrations. While all are or were GST active (which signifies registration of a 'real' rather than a micro business), 915 remained GST active on 30 June 2025. (Data extracted from the Australian Business Register (ABR) on 24 July 2025 for the period 1 July 2024 – 30 June 2025.)
More residents employed in Knox.	The percentage of Knox residents who work in Knox.	5-yearly	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be held in August 2026.
More people with need for assistance employed in Knox.	The percentage of Knox residents (community of interest – people with need for assistance) employed.	5-yearly	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be held in August 2026. Note: this measure relates to people with a disability who are in the labour force (i.e. working or looking for work) and does not include all people with a disability. This measure also excludes children under 15.



Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
An increase in Knox's Gross Regional Product/capita.	An estimate of the total value of all final goods and services produced in the economy based on final market value for the end consumer.	Annual	\$76,215 (2023)	\$74,102 (2024)	Knox's Gross Regional Product (GRP) was \$74,102 per capita in June 2024. Council's economic data provider (.id) advises that GRP data is based on a dataset which is updated each financial year and that differences in some of the numbers previously reported can be expected. The comparative figure for 2023, as adjusted, is \$74,336 per capita. (Data from .id economic profile, based on National Institute of Economic and Industry Research (NIEIR) data, 2025.) Note: June 2024 is the most recent data available.
Improved secondary school completion rates.	Percentage of population 15+ years with Year 12 or equivalent	5-yearly	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be held in August 2026.
Increased participation in Knox's Business Education program.	Number of businesses who participated in Knox education programs.	Annual	393	421	421 people attended business networking and education programs and events in 2024-2025.
More community education programs run by Knox.	The number of community training workshops run by Knox.	Half-yearly	16	15	15 community training sessions were held in 2024-2025 with a total of 266 attendees.
Participation in funded 3-year-old kindergarten.	Percentage of eligible children enrolled in Government funded 3-year-old kindergarten.	Annual	85.00% (2024)	Data not available	The 2024 figure is the most recent available.
Participation in funded 4-year-old kindergarten.	Percentage of eligible children enrolled in Government funded 4-year-old kindergarten.	Annual	90.00% (2024)	Data not available	The 2024 figure is the most recent available.



Opportunity and innovation (continued)

Services

The services funded in the 2024-2025 Budget.

		Net cost of providing this service in 2024-2025	
		Budget	Actual
Service	Description	Variance	
		\$'000	
Early Years	These services are designed to support children’s development and family needs, including Maternal and Child Health (MCH), Early Childhood Education and Care, playgroups, and inclusion support services.	Budget	8,092
		Actual	4,448
		Variance	3,644
Economic Development	This service provides advice and support to help businesses grow and succeed. In addition, this service supports the development of the local economy by attracting businesses and investment in key areas. It includes but is not limited to providing an initial point of contact for business permit support, providing advice and information, managing and promoting business networking events.	Budget	853
		Actual	754
		Variance	99



Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.

Strategies We Have Undertaken to Achieve Success in This Area

- Planning for and supporting diverse housing to meet changing community needs.
- Creating, enhancing and maintaining places and spaces for people to live, work, play and connect.
- Providing, maintaining and advocating for accessible and sustainable ways to move around Knox.

Highlights

- Doubling the amount of affordable housing to be delivered in new developments.
- Connection and resilience initiatives across housing estates, including resident maintenance of the community garden.
- Completion of shared path works and a significant increase in their use by cyclists.
- Significant expansion and uptake of our community transport program.





What we achieved in 2024-2025

Progress of our initiatives identified in Year 4 of the Council Plan 2021-2025

Plan for and support diverse housing to meet changing community needs

Initiative	Progress	Comments	Status Symbol
Implement the Social and Affordable Housing Strategy and Action Plan to increase the supply of social housing and address homelessness in Knox. Progress the Year 2 actions of the Social and Affordable Housing Strategy, including exploring policy options for reinvesting financial contributions received through developer negotiations to maximise social housing outcomes, consulting with registered housing providers to explore partnership models, and undertaking community education and advocacy activities ahead of the Federal election. ♦	Completed	2024-2025 developments at Boral Quarry and Norvel Quarry have either been amended or are in the process of being amended to include 10% affordable housing instead of the target of 5%, doubling the affordable housing planned to be delivered. A working group from the Regional Local Government Homelessness and Social Housing Charter Group has been planning an event for National Homelessness week 2025. The webinar, entitled 'More Than Shelter', will feature speakers from services that offer alternative supports for people experiencing homelessness. A dedicated project role was completed in November 2024 to engage residents living in public and social housing to build community connections and resilience. As a result, there are lasting initiatives across various estates, including resident maintenance of the community garden, with an ongoing program being run by a community house to support residents to cook healthy food using the garden produce. All teams involved in work regarding social and affordable housing have adopted and continue to use the definitions of social and affordable housing and minimum supply of social housing targets outlined in the strategy. Preparation has begun for the mid-term review of the Social and Affordable Housing Strategy due in the second half of 2025.	✓



Initiative	Progress	Comments	Status Symbol
Commence review of the Knox Housing Strategy 2015. Undertake community and stakeholder public engagement on a draft Issues and Opportunities report to inform the preparation of a new or revised Knox Housing Strategy. ♦ Major Initiative 2024-2025	Behind schedule	Commencement of the project has been delayed due to various State Government planning reforms that impact the development of a housing strategy and distribution of State Government led housing targets. A project scope has been developed for the housing strategy review based on the current status of the planning reforms and continued uncertainty over the direction of local housing strategies from the State Government. The project will be discussed at a Councillor briefing on 11 August 2025. In the meantime, the State Government needs to issue Access To Opportunities and Services (ATOS) modelling so councils have a direction for how the State Government is contemplating the housing targets being implemented. Commencing preparation of the Knox Housing Strategy review has been included as an action in the 2025-2026 Annual Budget to progress the Council and Health and Wellbeing Plan 2025-2029.	●
Build on regional partnerships by contributing to the work of the Eastern Affordable Housing Alliance (EAHA). Continue to progress the Eastern Affordable Housing Alliance (EAHA) Strategic Plan and Communications Plan to strengthen the Alliance's impact on advocating for increased supply of social and affordable housing in the region ahead of the Federal election. ♦	Completed	Council staff continue to represent Knox at the Eastern Affordable Housing Alliance (EAHA) to explore advocacy opportunities, provide updates to EAHA participating Councils on Knox's Social and Affordable Housing mid-term review and case studies, planning for Homelessness week for 2025, with a Council officer engaged in the working group focusing on planning, delivery and evaluation. Council has also gained value from partnering and engaging with other EAHA Councils to build knowledge and explore further partnership opportunities.	✓



Neighbourhoods, housing and infrastructure (continued)

Create, enhance and maintain places and spaces for people to live, work, play and connect

Initiative	Progress	Comments	Status Symbol
Facilitate and support the implementation of the Boronia Renewal program. Deliver Stage 1 of the Green Spine Corridor project within the Boronia Renewal Strategy.	Behind schedule	The contractor commenced construction works in January 2025 for Stage 1 along Genista Avenue towards Dorset Road, temporarily stopping works at the railway line overpass. Council received a Memorandum of Authorisation (MOA) from VicRoads with extremely limited day-work hour conditions. This has delayed completion of the works on-site. In the meantime, works were completed on the shared path within Chandler Park, east of Allandale Road. The scope of pavement construction works was then slightly amended to allow for an easier progress of works and reduced requirements to allow for easier accordance with VicRoads' MOA conditions. This involved temporary road closure between Dorset Road and Floriston Road as well as Night-Works for a short section until the pavement works were completed. The contractor then continued works on Chandler Road east of Dorset Road with shared path and road pavement works essentially completed up to Floriston Road. Works are continuing along Chandler Road east of Floriston Road and it is now expected that Stage 1 of the Green Spine Corridor project will be completed by late November/early December 2025.	●
Progress implementation of the Knox Central program. Develop an Expression of Interest package for prospective developers of the development of the Knox Central precinct land.	Behind schedule	A needs analysis for future civic and community facilities is underway. The feature and level survey was completed in Q4 2024-2025. A comprehensive suite of datasets has been uploaded and checked against Council's Geographic Information System (GIS) layers to provide an accurate baseline for future development. Interim development advice has been finalised. The timing for an Expression of Interest has been pushed out several years while a needs analysis for future civic and community facilities, along with community engagement, is completed. The imposition of Windfall Gains tax by the state government also requires a different financial strategy from the one originally envisaged in the timeline for development of the land.	●



Initiative	Progress	Comments	Status Symbol
Understand community needs across the suburbs of Knox to plan for community infrastructure requirements for the next 5-20 years. Continue using the Community and Social Infrastructure Modelling (CASIMO) tool and undertake service and place-based analysis to inform community infrastructure planning. ♦	Completed	Data and needs analysis are underway with the support of the supplier of CASIMO who has been contracted to aid in the delivery of Community Infrastructure Needs Assessments (CINAs) for Library, Maternal and Child Health (MCH), and Playgroups. Council staff are working to ensure that all the data in CASIMO is current and consistent to allow a thorough CINA process. Knox's subscription with CASIMO will continue over the 2025-2026 financial year and probably over the 2026-2027 financial year. The completed CINAs will provide the evidence base for a Community Infrastructure Plan.	✓
Review and develop the Knox Domestic Animal Management Plan. Progress implementation of the Year 3 actions of the 2022-2025 Domestic Animal Management Plan (DAMP) and review the current DAMP in preparation for the next iteration.	Completed	In 2024-2025, Council continued to implement Year 3 actions of the current Domestic Animal Management Plan (DAMP) while also commencing the review process for the next iteration of the plan. Community engagement for the new 2026-2029 DAMP began in early 2025, with adoption of the updated plan anticipated in December 2025. In 2024-2025 Council: conducted proactive patrols in Council parks and reserves to address dogs off lead, unregistered pets, and dog litter issues; reviewed animal registration data of non-residential areas to identify non-declared guard dogs; continued delivery of a Council and state government initiative to provide discounted cat and dog desexing services to eligible vulnerable and/or disadvantaged residents; promoted responsible pet ownership at the annual 'Pets in the Park' community event held in April 2025; investigated all reported animal management issues, ensuring responsive and consistent enforcement; provided cat traps to residents experiencing cat nuisance issues; and delivered staff training covering animal management practices, conflict management, situational awareness, and harm reduction strategies. The planned activity to reconcile data contained in national microchip registries with Council's registration database was not undertaken during the reporting period due to unforeseen IT issues that affected data processing. This issue has been rectified and the activity is now scheduled to occur during 2025-2026.	✓



Neighbourhoods, housing and infrastructure (continued)

Create, enhance and maintain places and spaces for people to live, work, play and connect (continued)

Initiative	Progress	Comments	Status Symbol
Finalise and implement the Bayswater Renewal Strategy. Undertake public exhibition of the planning scheme amendment associated with implementation of the Bayswater Renewal Strategy and refer and report to Council on the outcomes of the public exhibition process. Major Initiative 2024-2025	Behind schedule	Public exhibition of the planning scheme amendment associated with Bayswater Renewal Strategy has been delayed due to State Government announcements for state-led activity centre planning. It was initially thought that Bayswater Activity Centre would form part of the activity centres nominated by State Government for future planning under new planning controls. Drafting of the package of planning controls to form part of an authorisation request to the Minister for Planning to commence the planning scheme amendment process was consequently delayed. It has now been confirmed that the activity centre has not been nominated. Officers have now advanced the preparation of planning scheme amendment documents (Amendment C204knox). The amendment will be lodged in July 2025 to seek authorisation from the Minister for Planning to prepare and exhibit the amendment. Once negotiations with the Department of Transport and Planning have been finalised, officers will bring a report to Council recommending adoption of the amendment documents to be exhibited. Preparing the Bayswater Renewal Strategy Planning Scheme Amendment for implementation into the Knox Planning Scheme has been included as an action in the 2025-2026 Annual Budget to progress the Council and Health and Wellbeing Plan 2025-2029.	●



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

Initiative	Progress	Comments	Status Symbol
Advocate to State Government for improved public transport and arterial road connectivity in Knox. Continue to participate in the Eastern Transport Coalition, develop Project Specific Advocacy material for Council's Transport priorities, and advocate for Long Term Public Transport priorities including bus services across Knox. ♦	Completed	Eight strategic and operational meetings to discuss key pipeline, traffic engineering and road safety matters were held in 2024-2025 between Council officers and Department of Transport and Planning (DTP) personnel. Council officers and Councillor Lockwood continued to attend the Eastern Transport Coalition (ETC), through which Knox continues to work with neighbouring Councils to support a coordinated approach to transport advocacy. Key matters considered include Infrastructure Victoria's Draft 30-Year Infrastructure Strategy, and the ETC 2025 advocacy work plan, including gearing up for State election advocacy. Other ETC matters covered included: revision of ETC terms of reference; review of the Federal election commitments; meeting with Harriet Shing MP, Minister for the Suburban Rail Loop, the Doncaster Road Corridor in Manningham, and Working with Bus Association Victoria where our goals align. Council also continues to pursue advocacy through the ETC by identifying priority safe arterial road crossing routes to enhance access to frequent bus services. Regular meetings are happening between Council officers and the Level Crossing Removal Projects group to discuss the Boronia Station Precinct Upgrade project. Items discussed include design details, land matters, and project risks.	✓



Neighbourhoods, housing and infrastructure (continued)

Provide, maintain and advocate for accessible and sustainable ways to move around Knox (continued)

Initiative	Progress	Comments	Status Symbol
Enhance sustainable transport utilisation through delivery of active transport infrastructure.	Completed	The newly adopted Knox Cycling Action Plan is being used to inform priorities in the shared path program from 2025-2026 onwards. Construction works started on the Green Spine off-road shared path in Chandler Road, Boronia, and on-road bike treatments and off-road shared paths in Harold Street, Wantirna. Construction work is to start soon on a footpath along Mount View Road, Upper Ferntree Gully. Council's in-house Civil Construction Group has completed the construction of five concrete pads for the installation of Bike Repair Stations. The following projects are currently in their design phase: a Shared Zone for Macauley Place, Bayswater; a shared path in Brennock Park Drive, Ferntree Gully; footpaths in High Street Road, Wantirna South; and Mountain Highway, The Basin, between Wicks Road and Claremont Avenue. Scoping and investigation are underway on possible future shared path projects in Railway Parade, Upper Ferntree Gully, between Burwood Highway and Quarry Road.	✓
Adopt the Knox Cycling Action Plan 2025-35 and continue to deliver the Footpath Program, and the Shared Path and On Road Bicycle infrastructure program. ♦			



Initiative	Progress	Comments	Status Symbol
Provide new and innovative community transport programs for the Knox community. Continue to deliver an accessible and affordable community transport service for the Knox community, with a focus to investigate inclusion of an on-demand service. ♦	Completed	Community Transport has successfully delivered on its goal of expanding and innovating service delivery for the Knox community. Building on the momentum from Term 2, which saw the introduction of 30 tailored winter outings and a restructure of membership areas to improve scheduling and accessibility, the program continues to grow in scale and relevance. New bookings for senior club outings have been received for 2025-2026, with 81 confirmed bookings to date. This reflects an increase of approximately 58% compared with the typical 48-50 bookings received in previous years. Almost all senior clubs took advantage of the opportunity to secure a second booking, as permitted under the revised guidelines introduced in Term 2. Term 3 of the Knox Outings Program is scheduled to commence in September 2025, in alignment with the calendar-year format of this initiative. Feedback from the community has been overwhelmingly positive, with many expressing appreciation of the variety of destinations and the value of the service in reducing social isolation and improving access. Internal departments have also increased their utilisation of Community Transport buses to support broader community events, such as the recently held Radiant Light Festival shuttle service, which further embeds Community Transport as a vital and visible community asset. In the light of increased demand, including club bookings, regular outings, and the fortnightly shopping trips, the proposed on-demand Community Transport service will not be pursued at this time. Recent discussions with an external provider, already well-equipped to deliver such a service within Knox, have reinforced this decision. The 2024-2025 outcomes clearly demonstrate our commitment to delivering accessible, innovative, and responsive transport solutions that evolve with the community's needs.	✓



Neighbourhoods, housing and infrastructure (continued)

The difference we're making

Progress against the indicators identified in the Council Plan 2021-2025

Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
More social and rental housing that is affordable to low-income households in Knox.	The proportion of need that can be met with existing local social housing and affordable private rentals.	5-yearly	Data not available	Data not available	The Minimum Supply of Social Housing methodology is reviewed periodically in line with the availability of Census and Population and Household forecasts. The 2021 figure remains the most recent available.
A reduction in the median household incomes needed to purchase a typical house.	The average number of household incomes needed to purchase a typical house.	5-yearly	Data not available	Data not available	This measure relies on Census data and cannot be refreshed until after the next Census, which will be held in August 2026.
Increased public transport usage.	Percentage of weekday trips made by public transport.	2-yearly	3.38% (2024)	Data not available	19,302 public transport trips originated in Knox in 2023-24, the number representing 3.38% of all trips made.
More one- and two-bedroom dwellings approved for construction in Knox.	The number of one- and two-bedroom dwellings approved for construction in Knox.	Annual	52	78	Two one-bedroom and 76 two-bedroom dwellings were approved for construction in Knox in 2024-2025.
An increase in the number of cyclists recorded on a typical day at a typical site on Knox's shared path networks.	The number of cyclists recorded on a typical day at a typical site on Knox's shared path networks.	Annual	1,300	1,516	2024-2025 saw positive growth in shared path usage.
Improved community satisfaction with recreation facilities.	Community satisfaction score for recreation facilities.	Annual	80 (2024)	80 (2025)	Community satisfaction with recreation facilities remains excellent.



Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
Improved community satisfaction with arts centres and libraries.	Community satisfaction score for arts centres and libraries.	Annual	Arts Centres: 80 (2024)	Arts Centres: 79 (2025)	Although down one per cent from 2024, community satisfaction with arts centres remains excellent.
		Annual	Libraries: 85 (2024)	Libraries: 85 (2025)	Community satisfaction with library services remains excellent.
Improved community satisfaction with appearance of public areas.	Community satisfaction score for appearance of public areas.	Annual	75 (2024)	74 (2025)	Community satisfaction with the appearance of public areas remains stable, down one per cent on the 2024 figure.
Improved community satisfaction with sealed local roads.	Community satisfaction score for sealed local roads.	Annual	67 (2024)	68 (2025)	Community satisfaction with sealed local roads remains stable, up one per cent on the 2024 figure.
Improved community satisfaction with planning for population growth.	Community satisfaction score for planning for population growth.	Annual	70 (2024)	63 (2025)	The measurable and significant decline in satisfaction with planning for population growth from 2024 probably reflects a rise in community concerns about the effect of population growth on roads and traffic and on access to services and facilities.



Neighbourhoods, housing and infrastructure (continued)

Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
Roads					
Satisfaction of use Sealed local road requests [Number of sealed local road requests/ Kilometres of sealed local roads] x 100	48.51	58.30	46.41	36.73	Council includes all requests received from external customers (via customer service requests or after-hours requests) that relate to the quality of the sealed road surface and kerb and channel. Requests are counted regardless of whether a maintenance activity is required to be undertaken in accordance with Council's service levels.
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	93.89%	95.28%	91.18%	90.92%	
Service Cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction/Square metres of sealed local roads reconstructed]	\$84.39	\$183.11	\$152.30	\$150.27	Total costs are based on the relatively small number of road reconstructions undertaken and vary according to the extent of reconstruction specified for each project.
Cost of sealed local road resealing [Direct cost of sealed local road resealing/ Square metres of sealed local roads resealed]	\$32.53	\$26.50	\$31.41	\$32.38	The 3% increase from 2023-2024 is in line with the Consumer Price Index (CPI).



Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
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]	68	55	67	68	Satisfaction with sealed local roads remains stable, up one per cent on the 2024 figure.
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]	50	49	49	47	The median number of days to process a planning application was 47 days. This is consistent with previous periods.
Service Standard Planning applications decided within required timeframes [Number of planning applications decisions made within 60 days for regular permits and 10 days for VicSmart permits/Number of planning applications decisions made] x 100	70.73%	71.12%	77.55%	76.73%	The percentage of planning applications decided within the legislated timeframe was 76.73%. This is consistent with previous periods.
Service Cost Cost of statutory planning service [Direct cost of statutory planning service/ Number of planning applications received]	\$1,607.91	\$1,844.44	\$2,772.89	\$2,698.32	The direct cost of the statutory planning service per planning application received was \$2,698.32, which was a slight reduction from the cost in 2023-2024 primarily due to a slight increase in the number of applications received.



Neighbourhoods, housing and infrastructure (continued)

Local Government Performance Reporting Framework (continued)

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
Decision-making Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside Council's decisions in relation to statutory planning/ Number of VCAT decisions in relation to planning applications] x 100	62.50%	16.67%	50.00%	33.33%	There were 6 appeals with decisions made by VCAT during 2024-2025, not including 10 appeals that were settled by consent or withdrawn. Of the 6 appeals, 2 were not set aside. 1 of the 6 applications with appeals was reported to Council.

Services

The services funded in the 2024-2025 Budget.

Net cost of providing this service in 2024-2025			
		Budget	
		Actual	
		Variance	
Service	Description	\$'000	
Capital Works Planning	This service aims to manage the Council's capital works and support the delivery of services to the community. It includes building and construction of Knox property assets.	Budget	1,310
		Actual	1,146
		Variance	164
Fleet, Plant and Machinery	This service is designed to ensure that the Council's Fleet, Plant and Machinery are effectively managed in a sustainable manner. It encompasses activities such as timely servicing, repair, and capital renewal for each resource, thereby promoting their longevity and operational efficiency.	Budget	(506)
		Actual	(326)
		Variance	(180)
Property and Facilities	This service manages Council's properties, including usage, renewal and maintenance, land management, and removal of graffiti vandalism.	Budget	5,093
		Actual	5,639
		Variance	(546)



		Net cost of providing this service in 2024-2025	
		Budget	Actual
Service	Description	Variance	\$'000
Roads and Transport	This service supports the safe movement of people and vehicles throughout Knox by planning for the renewal and maintenance of roads, footpaths, bike paths and street lighting. Other services include traffic control and parking management, behavioural change programs, and advocacy for improved state roads and transport infrastructure.	Budget	7,250
		Actual	6,816
		Variance	434
Social Research, Policy and Planning	This service conducts a range of in-depth research and planning for social policy, strategic and local area plans to enable Council and community partners to make informed decisions to improve community health and wellbeing. Areas include gender equity, community access and inclusion, reconciliation, social and affordable housing, community development and mental health.	Budget	3,375
		Actual	2,979
		Variance	396
Statutory Building	This service is responsible for managing building assessment and building compliance for property development. It includes but is not limited to providing advice, assessing applications, issuing permits, enforcement, and protection of adjoining properties.	Budget	606
		Actual	1,100
		Variance	(494)
Statutory Planning	This service is responsible for providing planning advice and assessment of planning permit applications, including community engagement and planning enforcement.	Budget	2,124
		Actual	1,933
		Variance	191
Statutory Land Use Planning	This service provides strategic land use planning services, including development of planning controls within the Knox Planning Scheme, to guide land use and development that responds to Knox's housing, economic and environmental needs.	Budget	1,731
		Actual	1,585
		Variance	146



Natural environment and sustainability

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

Strategies We Have Undertaken to Achieve Success in This Area

- Preserving and enhancing our biodiversity and waterways, and enhancing our urban landscape.
- Preparing for, mitigating and adapting to the effects of climate change.
- Leading by example and encouraging our community to reduce waste.

Highlights

- Completion of all Year-2 actions of our Biodiversity Resilience Plan.
- Completion of the Major Roads LED light replacement program.
- Partnership with the Metropolitan Waste and Resource Recovery Group and other local councils to progress advanced waste processing as a vital alternative to landfill by putting rubbish to good use instead of burying it in the ground.





What we achieved in 2024-2025

Progress of our initiatives identified in Year 4 of the Council Plan 2021-2025

Preserve our biodiversity and waterways, and enhance our urban landscape

Initiative	Progress	Comments	Status Symbol
Implement Knox's Biodiversity Resilience Plan. Progress implementation of funded Year 2 actions from the Biodiversity Action Plan. ♦ Major Initiative 2024-2025	Completed	All discrete year 2 activities completed: sites of biodiversity update, stage 1 of the community engagement strategy, and the citizen science program. In addition, all annual programs have been completed.	✓

Prepare for, mitigate and adapt to the effects of climate change

Initiative	Progress	Comments	Status Symbol
Implement the high priority actions from Years 2-4 of the Climate Response Plan. Progress implementation of the high priority Year 4 actions of the Climate Response Plan. ♦	Completed	Year 4 actions of the Climate Response Plan commenced or progressed in Q4 2024-2025 include: continued promotion and engagement with small- to medium-sized businesses on the Business Energy Saver Program; promotion of the Solar Savers program, including on-boarding of additional suppliers and services for launch in Q1 2025-2026; completion of the Major Road Streetlight light-emitting diode (LED) replacement program, with a total of 1,657 lights installed across Knox; continuation of the mid-term review of the Knox Climate Response Plan; launch of a one-year trial of the 'Good for the Hood' community information program and support for the Nature Stewards Community Leadership program; installation of 50kW of Solar and 47kW of Batteries in four community facilities, including Knox Infolink and Outer Eastern Food Share; and the adoption of Knox's first Electric Vehicle Charging Infrastructure Policy.	✓



Natural environment and sustainability (continued)

Prepare for, mitigate and adapt to the effects of climate change (continued)

Initiative	Progress	Comments	Status Symbol
Trial new and recycled materials in the construction of shared paths and as part of Council's road renewal program. Evaluate the effectiveness of sites where trials have been initiated utilising recycled materials as part of civil construction projects and make recommendations on the continued use of recycled materials in concrete and asphalt works. ♦	Completed	The use of recycled materials in civil construction projects has proved successful to date, with their continued application in concrete and asphalt works now considered standard practice. Council will remain committed to identifying and adopting new opportunities to incorporate recycled materials in future construction programs. Support for innovation in this area will continue through the trial of emerging recycled products, with a particular focus on promoting local innovation and contributing to the circular economy.	✓

Lead by example and encourage our community to reduce waste

Initiative	Progress	Comments	Status Symbol
Secure long-term solutions for the treatment and disposal of residual waste streams.	Completed	Communications have been released regarding this partnership, including a bulletin on Knox City Council's website: 'Advanced waste processing'. Planning processes are now underway for this facility from an external provider. Council is represented on the Project Oversight Group and will be updated on progress regularly.	✓



The difference we're making

Progress against the indicators identified in the Council Plan 2021-2025

Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
More houses within 400m of open space.	The percentage of Knox homes within 400m of a public open space of any size.	2-yearly	Data not available	84.4% (2024)	The figure is for the 2024 calendar year.
An increase in tree canopy coverage.	Percentage of Knox's total area under tree canopy cover.	2-yearly	Data not available	Data not available	Data is currently not available on a two-yearly basis to report on this measure. A new mapping tool to measure tree canopy coverage is being explored and is expected to be implemented in 2025-2026.
A reduction in greenhouse gas emissions	Tonnes of greenhouse gas emissions generated per capita in total (waste, transport, gas and electricity).	Annual (September)	Data not available	10.3 (2022-2023)	Based on the last available data from the 2022-2023 financial year, the number of community greenhouse gas emissions generated per capita in total is 10.31 tonnes.
An increase in renewable energy usage.	Renewable energy as a percentage of total electricity consumption.	Annual	48% (2023)	48% (2024)	Renewable Energy purchase remained steady for 2024-2025 with all of Council's streetlights and the Knox Regional Netball Centre being supplied by renewable energy. Council has also entered into a Power Purchase Agreement over a 5.5-year period, commencing on 1 July 2025.
A reduction in Council's corporate greenhouse gas emissions.	Council's corporate greenhouse gas emissions.	Annual (September)	8,163 (2023-24)	7,905 (2024-25)	Council's overall greenhouse emissions have reduced by 9.7% in the past four years, with emissions from electricity use reducing by 17% but emissions from the fleet sector increasing by 19% over that time.



Natural environment and sustainability (continued)

The difference we're making (continued)

Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
An increase in Council's corporate renewable energy usage.	Total Installed capacity of Solar on Council facilities.	Annual	1,108kW	1,139kW	A total of 1,139kW of solar has been installed across Council facilities since the commencement of the program. 50kW of Solar and 47kWh of Batteries were added to Council facilities in 2024-2025.
A higher annual net gain of trees in Knox.	A higher annual net gain of trees in Knox.	Annual	1,381	1,446	867 trees were removed and 2,248 trees planted in 2024-2025.
Improved community satisfaction with waste management.	Improved community satisfaction with waste management.	Annual	83 (2024)	82 (2025)	Community satisfaction with waste management remained at an excellent level in 2024-2025.
Improved community satisfaction with environmental sustainability.	Community satisfaction score for environmental sustainability.	Annual	71 (2024)	69 (2025)	Community satisfaction with Council's performance in meeting its environmental responsibilities declined marginally in 2024-2025 but remained measurably higher than the long-term average since 2014 of 65.
An increase in kerbside collection waste diverted from landfill.	Percentage of kerbside collection waste diverted from landfill.	Half-yearly	73.76%	71.21%	The slight decrease in Knox's waste diversion rate is largely attributable to the successful uptake of the Container Deposit Scheme (CDS), which has shifted recyclable materials away from Council's collection system, and to lower green waste tonnages due to reduced rainfall. As a result, these materials are no longer included in our reported recycling figures, impacting the calculated diversion percentage. Despite this, Knox achieved a 71% diversion rate—well above the state average—placing the Council as a leader in reducing waste to landfill and positioning us strongly to meet the state targets of 72% by 2025 and 80% by 2030.



Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
Waste Management					
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	8.22	1.80	0.38	0.26	Missed bin numbers remain very low due to excellent contractor performance, effective contract management and strong community engagement with the service. (Note: the figure is only for confirmed cases where the contractor was at fault.)
Service Cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service/ Number of kerbside garbage collection bins]	\$110.46	\$124.06	\$80.09	\$91.32	
Service Cost Cost of kerbside recyclables bin collection service [Direct cost of the kerbside recyclables bin collection service/Number of kerbside recyclables collection bins]	\$71.59	\$66.41	\$65.13	\$64.40	The direct cost of the kerbside recyclables bin service has remained consistent with previous years.



Natural environment and sustainability (continued)

Local Government Performance Reporting Framework (continued)

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
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	51.60%	53.12%	72.87%	71.21%	The slight decrease in Knox's waste diversion rate is largely attributable to the successful uptake of the Container Deposit Scheme (CDS), which has shifted recyclable materials away from Council's collection system, and to lower green waste tonnages due to reduced rainfall. As a result, these materials are no longer included in our reported recycling figures, impacting the calculated diversion percentage. Despite this, Knox achieved a 71% diversion rate—well above the state average—placing the Council as a leader in reducing waste to landfill and positioning us strongly to meet the state targets of 72% by 2025 and 80% by 2030.



Services

The services funded in the 2024-2025 Budget.

		Net cost of providing this service in 2024-2025	
		Budget	Actual
Service	Description	Variance \$'000	
Open Space and Biodiversity	This service focuses on improving and managing an integrated network of public open spaces, including the protection and enhancement of a network of habitat corridors across Knox. The service utilises research and best practice to support the local flora, fauna and ecosystems that contribute to a healthy natural environment. In addition, it manages and preserves trees and vegetation in public areas.	Budget	14,735
		Actual	14,524
		Variance	211
Sustainability and Climate Response	This service is responsible for guiding Council and the community's response to climate change, including energy efficiency and renewable energy initiatives, community education, and engagement programs on environmental sustainability and climate mitigation.	Budget	979
		Actual	812
		Variance	167
Waste	This service is responsible for the collection and disposal of kerbside waste, recyclables, green organics and hard waste. Other services include clearing and maintenance of public litter and recycle bins, waste collection from Council venues, landfill rehabilitation, waste management planning, waste education, and compliance with legislated waste reforms.	Budget	24,572
		Actual	23,477
		Variance	1,095
Water and Drainage	This service develops strategies to plan and manage stormwater drains and protect water quality in urban areas, including promotion of Water Sensitive Urban Design, flood mapping, supporting stormwater and wastewater management.	Budget	2,929
		Actual	2,520
		Variance	409



Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.

Strategies We Have Undertaken to Achieve Success in This Area

- Supporting our community to improve their physical, mental and social health and wellbeing.
- Fostering inclusivity, equality, belonging and safety within our community.
- Supporting the community to identify and lead community-strengthening initiatives.
- Honouring and integrating First Nations culture into actions and environments.

Highlights

- Delivery of Mental Health First Aid (MHFA) training to volunteers from organisations servicing Knox, including Feed One Feed All, Share Space, and Coonara Community House.
- Collaboration with the Department of Government Services to equip older Knox residents with practical knowledge to safeguard themselves against online threats and scams.
- Delivery of new infrastructure and programs across leisure sites in Knox.
- Completion of training in and access to Child Link for all maternal and child health nurses and early childhood teachers in Knox.





What we achieved in 2024-2025

Progress of our initiatives identified in Year 4 of the Council Plan 2021-2025

Support our community to improve their physical, mental and social health and wellbeing

Initiative	Progress	Comments	Status Symbol
Prioritise mental health and wellbeing initiatives by focusing on community partnerships and collective impact. Work with the Mental Health Roundtable and the Community Safety Health and Wellbeing Advisory Committee to develop and deliver positive mental health activities. ♦	Completed	The Mental Health Action Plan has come to its conclusion and a report is currently being developed to report on and acknowledge its impact in supporting the mental health of the Knox community. Mental Health First Aid (MHFA) training was delivered in June 2025 to 13 volunteers from organisations servicing Knox, including Feed One Feed All, Share Space, and Coonara Community House. The training was very well received with many attendees expressing interest in other volunteers from their organisations also completing it. Volunteers were identified as a vital group to support in upskilling due to the essential role they play in many people’s lives, and the ongoing impact the training will have on their ability and confidence to support the community.	✓
Progress implementation of the Children, Youth and Seniors Plan. Progress implementation of the Year 4 actions of the Child, Youth and Seniors Plan to meet the needs of the diverse stakeholder groups. ♦	Completed	The Youth initiative, ‘Beyond the Frame – Youth Photography and Digital Media Competition’, was delivered in 2024-2025. This was held at the Youth Hive of Knox Library, with special guests the Hon. Natalie Suleyman, MP, Minister for Youth, and Mr Jackson Taylor, the Member for Bayswater. Artwork was on show and there was an award presentation and speeches to acknowledge the works and artistic insights of young people in Knox. This program was supported by the State Government’s Youth Fest Grant. To celebrate and acknowledge Seniors month in October 2024, many events were scheduled across Knox over the entire month, with 12 sessions run by Knox City Council. There were 765 participants, which is a 100% increase in attendance from the previous year, with survey data demonstrating 45% of people who attended had not previously participated.	✓



Connection, resilience and wellbeing (continued)

Support our community to improve their physical, mental and social health and wellbeing (continued)

Initiative	Progress	Comments	Status Symbol
		Events included mystery bus tours, movie screening, ageism and healthy brain presentations and social activities, culminating in a Seniors dance at the end of the month. Funding from the State Government supported a program for older vulnerable men to attend a fishing program. This ran weekly over four weeks, with 24 men registered and 70% attendance over four sessions. As a result of the outings four previously isolated men have connected and plan to meet outside the group, demonstrating the intended outcome of addressing social isolation. In 2024-2025 a partnership with Community Housing Ltd (CHL) and internal stakeholders resulted in 27 Knox residents submitting applications for a new CHL complex in Knox. In addition, 40 residents have been supported to submit housing applications for another Community Housing Complex, with 11 successful in obtaining secure housing. An intergenerational program involving students from Boronia Secondary College and residents of a local aged care facility was successfully completed. Participants from both groups provided overwhelmingly positive feedback, highlighting the mutual benefits gained through shared experiences and meaningful interactions. Importantly, many participants expressed a desire to continue the relationships formed during the program, with plans underway to support ongoing connection beyond the formal initiative. Knox City Council, in collaboration with the Department of Government Services, delivered an information session aimed at equipping community members aged 55 and over with practical knowledge to safeguard themselves against online threats and scams. The event attracted 45 attendees, who engaged enthusiastically with the content. Participants were provided with simple, actionable strategies to protect their personal information online, contributing to a more informed and digitally resilient community. Based on post-event evaluations, the program received an average satisfaction rating of 4.65 out of 5 stars, indicating a high level of participant approval and positive engagement.	



Initiative	Progress	Comments	Status Symbol
Develop and implement an Active Participation Plan – Beyond Structured Sport. Commence implementation of approved and funded actions from the Active Knox (participation) plan. ♦ Major Initiative 2024-2025	Completed	The Active Participation Plan – Beyond Structured Sport will be integrated with Council's Open Space Plan. Council continues to have conversations with stakeholders to progress the future development of Mountain Bike Dirt Jumps and advocate to ensure key principles are used when developing active recreation projects. Council's Leisure Services team, in collaboration with the Communications team, are investigating hosting tennis facility locations on Council's website, which will improve the availability of information for active/informal recreation opportunities within Knox. Council is also looking to install active recreation activity promoting signage within Council parks and reserves.	✓
Support the creation of new physical activity-based programs and community infrastructure across the municipality. Deliver infrastructure improvements at Council sporting reserves and identify new program opportunities at Indoor Leisure sites. ♦	Completed	2024-2025 saw the successful implementation of a number of new internally run leisure programs at Carrington Park Leisure Centre including Pilates, Strength and Balance, and Tai Chi. New badminton and pickleball line markings were installed at Knox Regional Netball Centre, resulting in the successful implementation of internally run badminton and pickleball social competitions at the site.	✓



Connection, resilience and wellbeing (continued)

Support our community to improve their physical, mental and social health and wellbeing (continued)

Initiative	Progress	Comments	Status Symbol
Develop and implement programs to enable older and vulnerable residents to access technology. Deliver a suite of programs and workshops to assist older and vulnerable residents to effectively use available technology and gain awareness of cyber-security, including the ability to search the internet, access banking and send emails with attachments. ♦	Completed	In 2024-2025 the Digital Connections Stakeholder Group continued to collaborate in promoting programs and events across Knox aimed at supporting older and vulnerable residents. Your Library maintained its delivery of one-on-one technical support sessions, providing personalised assistance to those in need. In addition, the Social and Inclusive Communities team offered onsite support at one of the Knox housing estates, helping residents address technology-related challenges with their personal devices. A pilot program in partnership with the Department of Government Services was held on 14 May 2025, focusing on online safety for seniors, with particular emphasis on scam prevention. The session attracted 45 participants, who were provided with practical strategies to safeguard their personal information. Among those who provided feedback, the satisfaction rating was 4.53%. Planning is also underway for the launch of an intergenerational digital literacy program, which will connect older community members with younger generations to foster mutual learning and support. This initiative is scheduled to commence later in 2025.	✓



Foster inclusivity, equality, belonging and safety within the community

Initiative	Progress	Comments	Status Symbol
Contribute to the collective efforts in preventing and responding to family violence. Progress implementation of the Year 1 workplan for the Free From Violence Local Government Program and continue to deliver family violence prevention and awareness raising activities including 16 Days of Activism against Gender-Based Violence. ♦	Completed	The Free From Violence project steering group met on 12 June 2025, with seven staff across Council coming together develop the project workplan. Active Bystander training was delivered to Council staff on 15 May 2025. 23 staff from eight Council departments departments attended. The training objectives were to build participants' ability to identify harmful and dominating language and to grow reflective skills to be able to acknowledge their own bias and privilege. The session equipped participants with basic conversation-based skills to intervene as bystanders in safe and effective ways linked to creating change. The 3Rs of Family Violence training was held for Council staff on 17 June 2025, with 19 staff from five Council departments in attendance. The session was delivered to enable staff to Recognise the signs of family violence, Respond to a disclosure of family violence, and to learn how to Refer someone to support services.	✓
Embed the State Government's Child Information Sharing Scheme (CISS) to support the safety and wellbeing of children. Finalise the implementation of training and access to Child Link for all Maternal and Child Health Nurses and Early Childhood Teachers. ♦	Completed	Training and access to Child Link for all Maternal and Child Health Nurses and Early Childhood Teachers was completed in Q1 2024-2025.	✓



Connection, resilience and wellbeing (continued)

Foster inclusivity, equality, belonging and safety within the community (continued)

Initiative	Progress	Comments	Status Symbol
Develop and implement Knox Council's Disability Action Plan incorporated within the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-27. Progress implementation of the Year 3 Disability Action Plan actions within the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-2027, with a focus on carers of people with a disability.	Completed	2024-2025 Disability Action Plan initiatives included a weekly carer exercise class at Knox Leisureworks and a monthly carer walk in Ferntree Gully, offering carers physical activity, social connection, and access to information on local services and supports. The monthly Borderline Personality Disorder carers group and the Women with Disabilities hub group provided valuable information, peer connection, and opportunities for leadership and advocacy development. A webinar for parents and carers on supporting a positive autistic identity was held in May 2025, attracting 32 attendees. Early years educators attended two professional development sessions: understanding children with cerebral palsy (29 attendees) and self-regulation through physical development (47 attendees). Knox Disability Advisory Committee members were supported to participate in a Council Plan development workshop. Six local residents with disabilities participated in Council photo shoots, improving the diversity of Council's print and electronic communications. Access Key accessibility guides were made available to enhance access and inclusion. The Accessing Knox e-newsletter was distributed monthly to share disability events and opportunities with the community.	✓



Initiative	Progress	Comments	Status Symbol
Develop and implement the Dementia Friendly Action Plan. Progress implementation of the Year 2 actions of the Knox Dementia Friendly Action Plan, with a focus on increasing awareness and available support across the community. ♦ Major Initiative 2024-2025	Completed	A partnership has been established with the Community Gardens to develop a dementia-friendly sensory garden, designed to support visits from small community groups. This initiative will incorporate two existing raised garden beds and provide access to selected areas throughout the garden that offer a curated sensory experience. Guided tours are scheduled to commence in September 2025. The Knox Dementia Advisory Group has transitioned to an Alliance model. As part of this transition, ten new community members were recruited to form a working group that collaborated with Council officers to develop the Alliance's Terms of Reference and operational framework. All ten members subsequently chose to join the Alliance as core group members. The Alliance was officially launched on 18 June 2025, with 63 members of the Knox community attending the event. The launch featured an afternoon melodies concert, a performance by The Haven dementia-inclusive choir, a presentation by Dementia Australia, and a Q&A session with members of the working group. Additional dementia awareness initiatives delivered during 2024-2025 included a community presentation of Dementia Australia's Become a Dementia Friend program at the Wantirna South Probus Club, attended by 80 people. A condensed version of the program was also presented at the Winter Warmers Seniors Movie Festival, which featured the film 'June Again', highlighting the lived experience of a woman with dementia and her family, to an audience of 50 community members.	✓



Connection, resilience and wellbeing (continued)

Foster inclusivity, equality, belonging and safety within the community (continued)

Initiative	Progress	Comments	Status Symbol
Implement Council's adopted Gender Equality Action Plan. Progress the delivery of Year 3 of the Gender Equality Action Plan, ensuring Council meets its obligations under the <i>Gender Equality Act 2020</i> (Vic). ♦	Completed	Council's Gender Equality Action plan expired 30 June 2025. 18 strategic actions were outlined with 10 complete and 8 ongoing and transferred to the next four-year Gender Equality Action Plan. Actions completed in 2024-2025 were the establishment of a dedicated data program aligned to the Gender Equality Act reporting obligations. This is currently in the testing phase prior to the report's lodgement in 2025-2026. Council achieved a 42% employee participation rate in the People Matter Survey for Gender Equality Reporting. The Rainbow flag was raised at the Civic Centre alongside the staff event for IDAHOBIT Day. Active bystander training continues to be delivered for staff. The 3Rs of Family Violence training was delivered to staff. Equity Impact Assessment training was delivered to staff and the Senior Leadership Team. GenderWorks Australia was awarded the contract to support the 2025 reporting obligations and the development of the next four-year Gender Equality Action Plan	✓



Initiative	Progress	Comments	Status Symbol
Develop and implement education and advocacy programs to address ageism and increase community respect and inclusion for all ages across Knox. Deliver a targeted campaign to increase awareness of ageism and ongoing intergenerational programs to connect community members of all ages, including programs delivered in collaboration with Playgroup Victoria and Your Library. ♦	Completed	Further discussions of developing and expanding intergenerational programs in the Knox municipality were held in 2024-2025. Collaboration with a Community House over an LGBTQIA+ Social Group continues. A school holidays games program with The Youth Hive and Your Library, with an intergenerational focus, has been confirmed and will be trialled in Q1 2025-26. Interest from local kindergarten services was positive and our intergenerational playgroup continues to be popular. A highlight of 2024-2025 was to observe how successful our pilot program with Boronia Residential Aged Care and Boronia K12 College was. This program exceeded expectations for all staff and participants involved with high attendance each week. Planning is already underway for another program in late 2025. Planning continues over a digital literacy program between older members of our community and the younger generation. Program implementation is on track and program delivery is scheduled for late 2025. As part of the Winter Warmer Movie Series, the screening of 'Is Anybody There?' was shown at Knox Community Arts Centre in late June. This movie is centred on an intergenerational friendship between a curious young boy and a retired magician. Over 100 members of our community enjoyed the event, which included a brief presentation before the movie on raising awareness and understanding Ageism.	✓
Develop and deliver a range of evidence-based community training initiatives to build volunteer capacity. Provide a range of workshops and activities that support community groups, clubs, not-for-profit organisations and volunteers, based on participant feedback and identified needs. ♦	Completed	15 workshops were held during 2024-2025. Topics included: 'Proactive and effective social media', 'Cyber security', 'Conflict management', 'Child safe standards for community groups', 'Cultural awareness', 'Best practice financials for not-for-profits', 'The 3 Rs of family violence', 'Building Aboriginal cultural competency', 'Fundraising', '3R's of Volunteering - Recruitment, Retention, Recognition', 'Grant writing', 'Grants information' sessions, and 'Social media for community groups'.	✓



Connection, resilience and wellbeing (continued)

Honour and integrate First Nations Culture into actions and environments

Initiative	Progress	Comments	Status Symbol
Work in partnership with local First Nations people, relevant services and key networks to progress Reconciliation. Prepare to conduct an Aboriginal heritage/cultural values study to inform land management and planning, host a First Nations voice forum to hear current topics of interest from the community, deliver cultural safety training, and conduct an organisation cultural safety audit. ♦	Completed	Council officers have developed the First Nations Organisational Cultural Safety audit and report for consideration by Council's Executive Leadership Team (ELT) in Q1 2025-2026. A Cultural Safety Audit was undertaken with the internal Reconciliation Action Plan (RAP) working group to help inform a broader consultation. We continue planning to find the best way to deliver a Cultural Values study with Wurundjeri and Bunurong. Council is supporting consultation with Wurundjeri and Bunurong elders on climate change and land management practices. Three cultural walks and education sessions were held in Q4 2024-25. Forum planning has identified that a place-based consultation approach would be more culturally appropriate and planning for this has commenced. First Nations lead has continued to consult, in place, with the First Nations community to hear about current concerns and provide an opportunity for community to give feedback. Sorry Day Ceremony was held at Knox Civic Centre in May 2025, attended by stolen generation families and the First People's Assembly.	✓

Council Plan initiative closed

On rare occasions Council may decide to close an incomplete Council Plan initiative. This may be due to factors beyond Council's control or because priorities have shifted in the years since the adoption of the Council Plan. Closing an initiative means that it will formally be removed from all future Council Plan Quarterly Reports.

Initiative	Progress	Comments	Status Symbol
Develop and implement a Resilience Plan to support the community to cope with stresses, emergencies and disasters. Consult the community on the draft Community Resilience Plan and use the feedback to inform the next steps.	Closed	This action item is closed. While originally intended to simply focus resilience as part of emergency management, it is appropriate that community resilience is better addressed at an overarching community and social policy level, particularly as part of the future Municipal Public Health and Wellbeing Plan. As a result, community resilience will be considered as part of and will influence emergency management planning and the intent is retained.	●

(Knox City Council (2024), 'Item 8.2: Quarterly Performance Report for the Quarter Ended 30 September 2024', Minutes of Meeting of Council 25 November 2024, p. 22. [2024-11-25 - Minutes - Meeting of Council.pdf](#).)



The difference we're making

Progress against the indicators identified in the Council Plan 2021-2025

Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
A reduction in the number of adults who report high or very high psychological distress.	Percentage of adults who suffer from high psychological distress.	3-yearly	Data not available	15.60% (2023)	The number of adults in the City of Knox reporting high or very high levels of psychological distress has declined significantly since the spike recorded in 2020 (which was attributable to the effects of the COVID-19 pandemic).
More residents who report their health as good, very good or excellent.	Percentage of Knox adults who rate their health as 'very good' or 'excellent'.	3-yearly	Data not available	37.20% (2023)	The 2023 figure remains the most recent available.
An increase in the level of agreement that multiculturalism makes life better.	Percentage of adults that definitely agree that multiculturalism makes life their area better.	3-yearly	Data not available	64.10% (2023)	The embrace of multiculturalism in the City of Knox continues to grow.
Improved perceptions of safety.	Percentage of adults that 'definitely' feel safe at night.	3-yearly	72.00% (2024)	65.00% (2025)	The perception of safety in public areas of the City of Knox declined measurably in 2024-2025, especially among older adults (aged 60 to 74 years).
An increase in the number of adults who feel a sense of belonging.	Percentage of adults that 'definitely' feel valued by society.	3-yearly	Data not available	47.00% (2023)	The 2023 figure remains the most recent available.
More adults in Knox who volunteer.	Percentage of adults who definitely or sometimes help out a local group by volunteering.	3-yearly	Data not available	Data not available	Data related to volunteering was not collected in the Victorian Population Health surveys conducted in 2020 and 2023.



Connection, resilience and wellbeing (continued)

The difference we're making (continued)

Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
More infants and children in the Knox region immunised at Council run immunisation sessions.	Number of children immunised at a Council run immunisation session.	Annual	4,519	6,811	Number extracted from the Australian Immunisation Register.
Increased participation in key ages and stages Maternal and Child Health visits.	Percentage of children participating in the key ages and stages MCH visit.	Half-yearly	100.48%	102.37%	Council continues to have a very high level of engagement with families with young infants. (Note that a result of over 100% occurs when we have additional infants transfer into our municipality before a first home visit, and/or the birth notice was initially sent to the incorrect LGA.)
Improved satisfaction with cultural activities.	Community satisfaction score for community and cultural.	Annual	78 (2024)	82 (2025)	Community satisfaction with cultural activities increased noticeably in 2024-2025 and was measurably higher than the long-term average from 2017 to 2023 of 66.
An increase in the number of opportunities and avenues to include First Nations Culture within Knox.	The number of opportunities and initiatives that partner with First Nations people and Traditional Custodians across various departments of Council.	Annual	45	42	This number was slightly lower than the previous year due to the unsuccessful referendum in October 2023. This has had an on-going impact on First Nations communities' capacity to trust and engage with local Government meaningfully. Council's First Nations Lead continues to work closely with our First nations community and strengthen relationships.
An increase in the number of meals delivered through Meals on Wheels.	The number of meals delivered through Meals on Wheels.	Annual	32,430	31,672	The number of meals delivered remained stable in 2024-2025.



Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
More clients and community members supported through Council's Community Access and Support (CAS) programs.	Number of clients and community members who have participated in CAS programs.	Annual	11,409	12,104	The people supported by Council's Community Access and Support (CAS) programs include seniors, young people, people with a disability, and carers.
Greater sports participation rates.	Number of teams using Council facilities.	Annual	2,567	3,628	The figure includes hockey, tennis, Australian Rules football, soccer, cricket, netball, BMX, baseball, Rugby League and basketball. There are 2,535 basketball teams in the competition run by Knox Basketball Incorporated.
	Number of participants by age and gender.	Annual	Male - 11,330 Female - 3,449 Junior - 8,993 Senior - 5,840	Male - 13,600 Female - 3,926 Junior - 9,726 Senior - 6,345	Participation numbers vary depending on the way the different sports and/or clubs report. For example, casual tennis, tennis coaching, and Auskick are not necessarily included.



Connection, resilience and wellbeing (continued)

Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
Aquatic Facilities					
Service Standard Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities/Number of Council aquatic facilities]	2	2	2	2	Two health inspections were conducted at Knox Leisureworks in 2024-2025.
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities/ Municipal population]	1.11	2.03	2.09	2.26	Knox Leisureworks recorded 362,973 visits 2024-2025.
Service Cost Cost of aquatic facilities [Direct cost of aquatic facilities less income received/Number of visits to aquatic facilities]	\$0.83	\$1.55	\$0.07	\$0.71	The cost of providing aquatic services has increased.
Animal Management					
Timeliness Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests/Number of animal management requests]	3.13	3.06	4.35	3.89	All animal management requests are assessed based on risk and addressed in a timely manner. Council prioritises all dogs at large, animal collections, attacks, rushes, and animal cruelty requests, acting on them immediately. The figure for 2024-2025 shows a significant improvement on 2023-2024 due to improved systems that ensure requests are actioned more efficiently.



Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
Service Standard Animals reclaimed [Number of animals reclaimed/Number of animals collected] x 100	50.54%	47.48%	41.22%	49.19%	Council is committed to reuniting registered dogs and cats with their owners and has seen an increase in the number of impounded animals being returned to their owners. The number of successful reunifications varies from year to year, depending on how many animals are collected and whether officers are able to identify and contact their owners. The total number of animals collected for this measure includes 42 cases where the final outcome is currently unknown, as these animals are still being processed at the Council pound.
Service Standard Animals rehomed [Number of unclaimed collected animals rehomed/Number of unclaimed collected animals] x 100	34.60%	36.43%	64.04%	61.78%	Local Government Victoria amended this measure in 2023-24, resulting in an increase in the number of reported results when compared with previous years. The 2024-2025 figure has dropped slightly from 2023-24.
Service Cost Cost of animal management service per population [Direct cost of animal management service/Municipal population]	\$6.14	\$8.08	\$8.10	\$9.22	Costs increased in 2024-2025 because it was the first financial year operating under a new structure, which includes additional staff to assist with the enforcement of community laws.
Service Standard Animal management prosecutions [Number of successful animal management prosecutions/Number of animal management prosecutions] x 100	95.45%	91.67%	100.00%	100.00%	Council prosecutes serious offences under the Domestic Animals Act, as well as matters involving repeat offenders who consistently show irresponsible pet ownership. The Council has maintained a 100% success rate in its prosecutions.



Connection, resilience and wellbeing (continued)

Local Government Performance Reporting Framework (continued)

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
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]	1.48	1.97	2.48	1.48	Response times have improved due to process improvements and gains in staff experience.
Service Standard Food safety assessments [Number of class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 (Vic)/ 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 (Vic)] x 100	102.05%	101.11%	97.91%	95.39%	All high-risk and Class 1 premises trading were inspected during 2024-2025. Premises not inspected in 2024-2025 were: • Businesses closed before an annual inspection could be conducted, • Mobile and temporary premises that were not operating, • Home-based businesses that could not be contacted for an inspection to be arranged, and • Premises not trading with the proprietor unable to be contacted.
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 (Vic)]	\$852.85	\$1,128.87	\$1,058.61	\$367.93	A review of the financial model for the food safety service has identified a significant reduction in the costs allocated to this service as a proportion of the broader Health Services function at Council. This in conjunction with a moderate increase in registered premises has seen a significant reduction in the cost per premises to provide this service.



Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
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 outcome notifications about food premises] x 100	96.71%	99.40%	100.00%	100.00%	All critical and major non-compliance outcome notifications were followed up by Council in 2024-2025.
Health and Safety Food safety samples [Number of food samples obtained/Required number of food samples] x 100	N/A	N/A	111.96%	106.10%	The percentage is greater than 100 because Council also obtains food samples when complaints are made or when checking the effectiveness of food safety procedures at the premises.
Libraries					
Resource Currency Recently purchased library collection [Number of library collection items purchased in the last 5 years/Number of library collection items] x 100	80.02%	77.00%	78.60%	74.64%	The number of items purchased has decreased due to the increasing regular retail price of library materials and rising processing costs of suppliers.
Service Cost Cost of library service per population [Direct cost of library service/Municipal population]	\$22.98	\$23.68	\$22.25	\$22.85	The cost of the library service remained stable in 2024-2025.



Connection, resilience and wellbeing (continued)

Local Government Performance Reporting Framework (continued)

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
Utilisation	N/A	N/A	8.84	9.41	Library utilisation rose in 2024-2025.
Library loans per population					
[Number of collection item loans/Municipal population]					
Participation	N/A	N/A	28.92%	36.99%	The number of registered library members rose significantly in 2024-2025, attesting to the popularity of the new Knox Library opened in March 2024.
Library membership					
[Number of registered library members/Municipal population] x 100					
Participation	N/A	N/A	3.58	4.69	The number of library visits rose significantly 2024-2025, attesting to the popularity of the new Knox Library opened in March 2024.
Library visits per head of population					
[Number of library visits/Municipal population] x 100					
Maternal and Child Health (MCH)					
Service Standard	101.14%	100.98%	100.73%	100.57%	Infant enrolments for the MCH service remained stable throughout 2024-2025, with a slight proportional increase in the second half of the year. (Note that a result of over 100% occurs when we have additional infants transfer into our municipality before a first home visit, and/or the birth notice was initially sent to the incorrect LGA.)
Infant enrolments in the MCH service					
[Number of infants enrolled in the MCH service (from birth notifications received)/Number of birth notifications received] x 100					
Service Cost	\$90.44	\$90.25	\$86.44	\$104.23	The increased cost of the MCH service in 2024-2025 is primarily due to Enterprise Agreement entitlements.
Cost of the MCH service					
[Cost of the MCH service/Hours worked by MCH nurses]					



Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
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	73.72%	75.84%	77.21%	75.36%	Participation in the MCH service over the first half of 2024-2025 was affected by workforce challenges. Successful recruitment in the second half of the year facilitated an uplift in participation.
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	75.81%	85.71%	81.63%	78.08%	Proactive engagement has supported First Nations participation in the MCH service.
Participation Participation in 4-week Key Age and Stage visit [Number of 4-week Key Age and Stage visits/ Number of birth notifications received] x 100	99.05%	98.70%	98.33%	102.37%	Council has a very high level of engagement with families with young infants. (Note that a result of over 100% occurs when we have additional infants transfer into our municipality before a first home visit, and/or the birth notice was initially sent to the incorrect LGA.)



Connection, resilience and wellbeing (continued)

Services

The services funded in the 2024-2025 Budget.

		Net cost of providing this service in 2024-2025	
		Budget	Actual
Service	Description	Variance \$'000	
Arts and Culture	This service focuses on arts and cultural programs to build community connections, contribute to community identity and promote cultural diversity. It includes but is not limited to development and management of arts and cultural venues, identifying and managing community resources, and delivering public art projects and community functions.	Budget	1,642
		Actual	1,564
		Variance	78
Cemetery	This service is responsible for the management and operation of the Ferntree Gully Cemetery, including Grounds maintenance and care, administration, interment and memorialisation services, safety and security.	Budget	96
		Actual	71
		Variance	25
Community Laws	This service contributes to our community's safety and liveability by managing local laws, including nuisance complaints, parking compliance, and animal management.	Budget	438
		Actual	409
		Variance	29
Community Safety	This service contributes to the safety and wellbeing of the community. Services include but are not limited to funding community safety initiatives, promoting safe driving, This service contributes to the safety and wellbeing of the community. These services include, but are not limited to funding community safety initiatives, promoting safe driving, coordinating safety, resourcing of school crossings, initiatives to reduce alcohol and gambling related harm, and support services for people experiencing or at risk of experiencing homelessness.	Budget	1,451
		Actual	1,400
		Variance	51



		Net cost of providing this service in 2024-2025	
		Budget	Actual
Service	Description	Variance	\$'000
Emergency Management	The service is responsible for emergency preparedness, response and recovery in Knox by working closely with state emergency agencies. In addition, this service inspects properties at risk from bushfires and helps property owners mitigate bushfire risk.	Budget	573
		Actual	307
		Variance	266
Festivals and Events	The service provides free community events that are family friendly, promotes connectivity, and celebrates community life. It includes but is not limited to supporting community-run events, delivering major festivals and pop-up programs and coordinating citizenship events.	Budget	696
		Actual	706
		Variance	10
Food Safety	This service manages food safety standards in the business industry, ensuring businesses are compliant with food safety regulations and the tobacco compliance program. It also includes but is not limited to inspections and enforcement.	Budget	516
		Actual	344
		Variance	172
Health	This service is responsible for health planning, promotion and education, as well as the prevention of adverse health outcomes through initiatives and enforcement. It includes but is not limited to immunisation services, investigation of complaints, education, and development of health facilities.	Budget	614
		Actual	537
		Variance	77
Libraries	This service includes five libraries that provide a range of services and programs, including access to books and resources, internet, photocopiers, school holiday activities, and book club events.	Budget	5,096
		Actual	5,302
		Variance	(206)



Connection, resilience and wellbeing (continued)

Services (continued)

		Net cost of providing this service in 2024-2025	
		Budget	Actual
Service	Description	Variance	
		\$'000	
Seniors	This service provides a range of programs to assist residents aged 65 years and over to live independently and safely in their homes. Support includes food services, occupational therapy, home modifications and maintenance, and housing support. In addition, this service supports seniors' clubs, social connections, active ageing programs, carers, people with disability, community transport, short-term support, and planning for an ageing community.	Budget	2,733
		Actual	2,480
		Variance	253
Sports and Leisure	This service supports community sporting and leisure clubs through planning, advocacy, and consultation on facility and venue development. It provides training opportunities and funding support for minor projects. This service also manages sport and leisure facilities, either directly or through partnerships with other organisations.	Budget	4,693
		Actual	4,329
		Variance	364
Youth	This service seeks to support the physical, social and mental wellbeing of young people through programs and advocacy. It includes but is not limited to providing individual and group support programs, school-focused youth care, and family support.	Budget	1,037
		Actual	860
		Variance	177



Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

Strategies We Have Undertaken to Achieve Success in This Area

- Providing opportunities for all people in Knox to have their say.
- Managing our resources effectively to ensure financial sustainability and improved customer experience.
- Ensuring our processes are transparent and our decisions are accountable.

Highlights

- Expansion of our Voice of the Customer program to include parking compliance, street trading, and neighbourhood safety and amenity.
- Completion of the Council and Health and Wellbeing Plan 2025-2029.
- Completion of the November 2024 general election and the tailored induction program for new Councillors.





Civic engagement and integrity (continued)

What we achieved in 2024-2025

Progress of our initiatives identified in Year 4 of the Council Plan 2021-2025

Provide opportunities for all people in Knox to have their say

Initiative	Progress	Comments	Status Symbol
Implement priority actions of the Community Engagement Framework and Action Plan. Develop a program to grow Council's community engagement capability in response to the updated Community Engagement Policy.	Completed	The internal Community of Practice has been formed with individual officers from across the organisation who undertake community engagement on a regular basis. Members have a responsibility for supporting and promoting community engagement within their teams and the wider organisation. At their first meeting on 21 May 2025 they identified the areas of community engagement practice to be a focus of development for the remainder of 2025 and committed to meeting monthly over this period. Through this group we will review and test the documented process to ensure it meets the needs of the organisation.	✓

Manage our resources effectively to ensure financial sustainability and improved customer experience

Initiative	Progress	Comments	Status Symbol
Implement Our Customer Strategy and Action Plan. Progress implementation of automated progress updates for customer requests, expand the Voice of the Customer program and deliver the initiatives in the third year of the digital roadmap.	Completed	Implementation of the year 2 actions of the Customer Strategy has further enhanced Knox's approach to integrating customer feedback and insights into the design and continuous improvement of services. In 2024-2025 the Voice of the Customer program was expanded across additional Community Laws services, including parking compliance, street trading, and neighbourhood safety and amenity. The complaints procedure reinforcement program was also completed, helping ensure that staff consistently follow best practice during the lodgement and management of customer complaints. Additionally, the Service Design capability uplift program concluded in 2024-2025. This program equipped staff with the tools and mindset to keep customers at the heart of everything while solving problems. These skills are now being applied to high-volume services, ensuring customers receive meaningful and timely updates through the Close the Loop platform.	✓



Initiative	Progress	Comments	Status Symbol
Implement the Transformation Roadmap to ensure Knox Council's services, systems and processes meet our customers' needs and drive organisational financial sustainability. Progress the delivery of Year 2 transformation projects in line with the approved capital and operational budget allocation in 2024-2025. Major Initiative 2024-2025	Completed	At the conclusion of the 2024-2025 financial year, 19 projects have been completed which delivered a range of outcomes for customer and employee experience and reduced risk to Council. There are currently 31 projects in progress across five reported streams. Significant achievements in 2024-2025 include the completion of year 2 of the Service Planning Program, which has resulted in all 34 services across Council completing plans to deliver actions and improved customer experience; the creation of an online map of our capital works across Knox; and the completion of the new Council Health and Wellbeing Plan and of the annual budget for 2025-2026. As at the end of May 2025, 65% of the capital budget had been spent.	✓

Ensure our processes are transparent and decisions are accountable

Initiative	Progress	Comments	Status Symbol
Conduct the 2024 General Election and implement a comprehensive induction program for the elected members. Work in concert with the Victorian Electoral Commission to support the delivery of the 2024 Council Elections, and work with internal and sector stakeholders to develop and deliver an induction program tailored to the needs of Councillors and in accordance with legislative requirements. Major Initiative 2024-2025	Completed	The 2024 General Election was completed with the election of nine Councillors for nine wards. A comprehensive Councillor Induction program was designed and delivered to ensure that all Councillors met the requirements set out in the Local Government Act 2020 and Local Government Amendment (Governance and Integrity) Act 2024. All Councillors have completed the induction program.	✓



Civic engagement and integrity (continued)

The difference we're making

Progress against the indicators identified in the Council Plan 2021-2025

Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
Improved community satisfaction with decision making.	Improved community satisfaction with decision making.	Annual	69 (2024)	66 (2025)	Community satisfaction with Council's decision making declined somewhat in 2024-2025 but remained measurably above the long-term average since 2014 of 60.
Improved community satisfaction with customer service.	Community satisfaction score for customer service.	Annual	78 (2024)	76 (2025)	Community satisfaction with Council's customer service declined slightly in 2024-2025 but remained at a very good level.
Improved community satisfaction with overall direction.	Community satisfaction score for overall direction.	Annual	69 (2024)	66 (2025)	Community satisfaction with Council's overall direction declined somewhat in 2024-2025 but remained measurably and significantly above the long-term average since 2014 of 55.
Improved community satisfaction with overall performance.	Improved community satisfaction with overall performance.	Annual	70 (2024)	68 (2025)	Community satisfaction with Council's overall performance declined slightly in 2024-2025 but remained measurably higher than the unusually low 2023 result of 62.
Improved community satisfaction with consultation and engagement.	Community satisfaction score for consultation and engagement.	Annual	69 (2024)	69 (2025)	Satisfaction with Council's community consultation and engagement remained stable in 2024-2025.



Council Plan Indicator	Measure	Reporting Timeframe	2023-2024 Result	2024-2025 Result	Comment
More Council services with a technology-based self-service option.	Number of Council services with a technology-based self-service option.	Annual	484	517	Over the past 12 months we have continued to prioritise digital options for customers to self-serve on the Knox website. Increasing the number of Council services on the Knox website with a self-service option is a key direction of the Digital team. 33 new digital forms for Council services were created this financial year, including: applications for online residential parking permits, applications for property information certificates, book a Maternal Child Health appointment, and applications for range of local law permits, including roadside trading, garage a long or heavy vehicle, discharging fireworks, and event signage.
Meet liquidity and indebted targets from the adopted budget.	Liquidity result compared to target.	Quarterly	1.7 (Jun 2024)	1.51 (Jun 2025)	The liquidity result of 1.5 is lower than the June 2024 liquidity result of 1.7. Cash and cash equivalents, together with other financial assets, are \$10.2 million greater than last year, while trade and other receivables are up \$3.5 million. This has been offset by decreases in non-current assets classified as held for sale (\$4.1 million), and prepayments and contract assets (\$1.4 million), together with increases in trade and other payables (\$7.0 million), contract liabilities (\$3.0 million), and current interest-bearing liabilities \$1.2 million).
Meet liquidity and indebted targets from the adopted budget.	Indebted result compared to target.	Quarterly	47.5% (Jun 2024)	45.7% (Jun 2025)	The indebted result of 45.7% compares favourably with the June 2024 result of 47.6%. Own-source revenue increased, mainly through rates and charges which increased by \$4.5 million. A decrease in lease liabilities led to a decrease in non-current liabilities of \$0.5 million.



Civic engagement and integrity (continued)

Local Government Performance Reporting Framework

This section contains the results of prescribed service performance indicators and measures of the LGPRF aligned to this key direction

Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
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	6.31%	4.20%	4.44%	2.25%	Council continues to strive to limit the number of decisions made in meetings closed to the public as much as possible. Four resolutions were made in closed meetings of Council during 2024-2025.
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]	58	53	69	69	Satisfaction with consultation and engagement remains stable and measurably and significantly above the long-term average since 2014 of 59.



Service/indicator/ measure	Results				Comment
	2022	2023	2024	2025	
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	91.85%	91.27%	88.44%	92.42%	Attendance increased slightly from the previous year.
Service Cost Cost of elected representation [Direct cost of the governance service/ Number of Councillors elected at the last Council general election]	\$57,069.44	\$61,954.22	\$67,233.73	\$66,598.26	The direct cost of Council's governance service remained stable in 2024-2025.
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]	58	54	69	66	Satisfaction with decision making declined by three per cent from 2024 but remains measurably higher than the long-term average since 2014 of 60.



Civic engagement and integrity (continued)

Services

The services funded in the 2024-2025 Budget.

		Net cost of providing this service in 2024-2025	
		Budget	Actual
		Variance	
Service	Description		\$'000
Customer Service	The service supports the organisation in providing personalised, responsive customer service via all Council's contact channels. The team provides support for all customer interactions and exists to support information and connection between Council and our community.	Budget	5,344
		Actual	5,051
		Variance	293
Data, Information and Technology	The Data and Information Technology service provides computer hardware, software, telecommunications, business information and systems analytics, project and business improvement services to support the organisation to deliver Council services in accordance with City and Council Plan.	Budget	11,095
		Actual	9,533
		Variance	1,562
Finance	The Finance Department offers strategic planning, leadership, and effective management for all aspects of financial management. This includes budgeting and forecasting, routine financial reporting, accounts payable and receivable, preparation of Annual Financial Accounts, and management of the rating lifecycle.	Budget	2,332
		Actual	2,370
		Variance	(38)
Governance	The Governance Department supports the Mayor and Councillors to carry out their governance and constituency responsibilities, and works to deliver and support good governance and legal and ethical compliance across Council's operations, including through the support, advice, education and capacity building of staff and Councillors.	Budget	2,702
		Actual	2,606
		Variance	96
People	This service provides a range of strategic and operational functions that are aimed at ensuring that Council's human resource (HR) activities, programs and strategies enhance staff performance and realise Council's vision.	Budget	5,656
		Actual	4,884
		Variance	772



		Net cost of providing this service in 2024-2025	
		Budget	Actual
Service	Description	Variance	\$'000
Procurement	To ensure procurement activity is conducted in a competitive, fair and transparent manner, delivering best value for money outcomes with consideration of Council's social, environmental, economic and governance objectives, and legislative requirements.	Budget	797
		Actual	801
		Variance	(4)
Risk Management	This service is responsible for overseeing the identification, assessment and management of potential Risks that may impact the Council's operations, providing a systematic and proactive approach to managing risks, with the ultimate goal of protecting Council's interests.	Budget	2,578
		Actual	2,563
		Variance	15
Strategy and Performance	Provides leadership, guidance and direction for the planned and measurable delivery of Council's Vision. This is achieved through: strategic planning, corporate planning, service planning and review, portfolio and change management, performance monitoring, evaluation and reporting, and business improvement projects.	Budget	2,417
		Actual	2,219
		Variance	198



Governance and management checklist

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

	Governance and management items	Assessment
1	Community Engagement Policy (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 22 July 2024
2	Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	No guidelines Reason for no guidelines: <i>The guidelines were reviewed as part of the updated policy in 2024 and it was identified that the policy was adequate and therefore these guidelines were retired.</i>
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 91 of the Act Date of adoption: 23 June 2025
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)	Adopted in accordance with section 92 of the Act Date of adoption: 27 June 2022
5	Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act Date of adoption: 23 June 2025
6	Annual Budget (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: 23 June 2025
7	Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of commencement: 24 June 2024
8	Fraud Policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation Date of commencement: 26 May 2025



Governance and management items		Assessment
9	Municipal Emergency Management Planning (participation in meetings of the Municipal Emergency Management Planning Committee)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year Dates of MEMPC meetings attended: 16 September 2024 9 December 2024 17 March 2025 16 June 2025
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: 27 June 2022
11	Business Continuity Plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation Date of commencement: 30 March 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)	Current plans in operation Date of commencement of Knox Municipal Emergency Management Plan: 22 February 2022 Date of commencement of IT Disaster Recovery Plan: 16 December 2024
13	Complaint Policy (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Developed in accordance with section 107 of the Act Date of commencement: 28 August 2023
14	Workforce Plan (plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Developed in accordance with section 46 of the Act Date of commencement: 31 December 2021
15	Payment of rates and charges hardship policy (policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Current policy in operation Date of commencement: 23 August 2021
16	Risk Management Framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement: 24 June 2024



Governance and management checklist (continued)

	Governance and management items	Assessment
17	Audit and Risk Committee (advisory committee of Council under sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act. Date of establishment of Audit and Risk Committee: 24 August 2020 The revised Audit and Risk Committee Charter was adopted by Council on: 26 May 2025
18	Internal Audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal auditor (HLB Mann Judd) engaged Date of engagement: 6 February 2024
19	Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Current framework in operation Date of adoption: Community Plan 2021-2031 and Council Plan 2021-2025: 25 October 2021 Council and Health and Wellbeing Plan 2025-2029 and Financial Plan 2025-2035: 23 June 2025
20	Council Plan Report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	Current report Date of report: 24 February 2025
21	Quarterly Budget Reports (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act Dates of reports: Annual Report: 14 October 2024 Quarterly Statement No. 1: 25 November 2024 Quarterly Statement No. 2: 24 February 2025 Quarterly Statement No. 3: 26 May 2025
22	Risk Reports (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reports prepared and presented Dates of reports: 22 August 2024 12 December 2024 6 March 2025 12 June 2025
23	Performance Reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Performance reports prepared Dates of reports: 9 September 2024 24 February 2025
24	Annual Report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual Report presented at a meeting of Council in accordance with section 100 of the Act Date of presentation: 14 October 2024



	Governance and management items	Assessment
25	Model Councillor Code of Conduct (code setting out the standards of conduct to be followed by Councillors)	Observed in accordance with section 139 of the Act IN FORCE - Model Councillor Code of Conduct 2024-10-26.pdf
26	Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act Dates of reviews: Council to CEO: 28 June 2022 Cemeteries and Crematoria: 24 June 2024 Domestic Animals, Environmental Protection and Food: 24 February 2025 Road Management Responsibilities: 24 February 2025 Planning: 24 February 2025 CEO Powers: 16 August 2025 CEO to Staff: 26 June 2025
27	Meeting Procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance rules adopted in accordance with section 60 of the Act Date rules adopted: 26 March 2024 (amended with Election Period Policy included on 15 April 2024)

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

Bruce Dobson

Chief Executive Officer

8 September 2025



Council operations

Governance

Knox City Council is a municipal council for the purposes of the *Local Government Act 2020* (Vic), which prescribes its role as providing good governance in its municipal district for the benefit and wellbeing of the municipal community.

Council is committed to effective and sustainable forms of leadership as the key to ensuring the community’s priorities are met. The community has many opportunities to provide input into Council’s decision-making processes, which include community consultation, public forums and the ability to make submissions to Council on a range of matters.

Council delegates the majority of its decision-making to Council’s CEO and other staff. These delegations are exercised in accordance with the *Local Government Act 2020* (Vic), adopted Council policies, instruments of delegation and Council’s Budget. Knox’s formal decision-making processes are conducted through Council meetings.

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

Council meetings

Council meetings are typically held on the second and fourth Mondays of each month. Additional Council meetings can be called for specific purposes if required.

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

The *Local Government Act 2020* (Vic) was amended in 2022 to enable Council meetings to be conducted virtually through electronic attendance, and/or in the absence of a public gallery, provided they are livestreamed or recorded, which is Council’s practice and is reflected in Council’s Governance Rules. Council meetings throughout 2024-2025 were conducted in person in a hybrid format, with some Councillors and staff attending in person and some attending virtually. Monthly meetings also provide an opportunity for community members to submit a question to Council and to speak to their question.

The following tables provide a summary of Councillor attendance at Council meetings for the 2024-2025 financial year.



Meetings of Council in 2024-2025

Council meetings in Council Term 2020-2024

Council Meetings	Cr Allred	Cr Dwight	Cr Timmers-Leitch	Cr Grasso	Cr Baker	Cr Laukens	Cr Cooper	Cr D. Pearce	Cr Seymour
Meetings held in 2024-2025	7	7	7	7	7	7	7	7	7
Attendance in 2024-2025	7	6	6	7	7	6	6	7	5

Council meetings in Council Term 2024-2028

Council Meetings	Cr Lockwood	Cr Kennett	Cr Duncan	Cr Williams	Cr Baker	Cr Considine*	Cr Cooper	Cr S. Pearce	Cr Atwell
Meetings held in 2024-2025	15	15	15	15	15	15	15	15	15
Attendance in 2024-2025	14	15	15	15	15	9	14	15	14

* Councillor Considine was granted a Leave of Absence by Council for the period 16 December 2024 to 28 February 2025.

Delegated Committee Meetings

Knox City Council has no delegated committees.



Council operations (continued)

Other Committee Meetings

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

The following tables provide a summary of Councillor attendance at committee meetings for the 2024-2025 financial year.

Committee meeting attendance July 2024 to September 2024

Committee	Cr Allred	Cr Dwight	Cr Timmers-Leitch	Cr Grasso	Cr Baker	Cr Laukens	Cr Cooper	Cr D. Pearce	Cr Seymour
Audit and Risk Committee		1/1	1/1						
Community Awards Committee									
CEO Employment and Remuneration Committee	2/2	2/2	2/2	2/2		2/2			2/2
Transformation Governance Committee		0/1			0/1	1/1			
Early Years Advisory Committee	2/2		2/2						
Youth Advisory Committee	1/3		3/3						
Active Ageing Advisory Committee					1/2				2/2
Environment Advisory Committee			3/3	3/3					
Community Safety, Health and Wellbeing Committee				1/1		1/1			
Disability Advisory Committee					2/2				2/2
Multicultural Advisory Committee		1/2							2/2
Arts and Culture Committee				1/1		1/1			
Recreation and Leisure Committee				1/1			0/1		



Committee meeting attendance November 2024 to June 2025

Committee	Cr Lockwood	Cr Kennett	Cr Duncan	Cr Williams	Cr Baker	Cr Considine*	Cr Cooper	Cr S. Pearce	Cr Atwell
Audit and Risk Committee							3/3	3/3	
Knox Community Awards Committee				1/1					0/1
CEO Employment and Remuneration Committee	0/1	1/1	1/1	1/1	1/1		1/1	1/1	1/1
Transformation Governance Committee		2/2	2/2				1/2		
Early Years Advisory Committee		3/3				2/3			
Youth Advisory Committee			4/6	4/6					
Active Ageing Advisory Committee					2/3	0/3			
Environment Advisory Committee	3/3	3/3							
Community Safety, Health and Wellbeing Committee									2/3
Knox Disability Advisory Committee					4/4			4/4	
Knox Multicultural Advisory Committee	3/3					2/3			
Arts and Culture Committee	2/2								
Recreation and Leisure Committee		1/1	1/1						1/1

* Cr Considine was granted a Leave of Absence by Council for the period 16 December 2024 to 28 February 2025.



Council operations (continued)

Councillor Allowances

In accordance with Section 39 of the Act, Councillors are entitled to receive an allowance while performing their duty as a councillor. The Mayor is also entitled to receive a higher allowance.

The allowance paid to Mayors, Deputy Mayors and Councillors are fixed by the Victorian Independent Remuneration Tribunal. The allowances in effect pursuant to the Tribunal's Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination are detailed in the following table:

Effective date	Allowance for mayors	Allowance for deputy mayors	Allowance for councillors
1 July 2024	\$134,954	\$67,477	\$40,769
18 December 2024	\$138,506	\$69,252	\$40,769

The following table contains details of current allowances paid to the Mayor, Deputy Mayor and Councillors during the year.

Councillors (1 July - 26 October 2024)	Allowance Paid
Cr Jude Dwight, Chandler Ward Mayor: 1 July 2024 - 26 October 2024	\$32,485.91
Cr Sorina Grasso, Dinsdale Ward Deputy Mayor: 1 July 2024 - 26 October 2024	\$16,242.95
Cr Yvonne Allred, Baird Ward	\$9,813.96
Cr Marcia Timmers-Leitch, Collier Ward	\$9,813.96
Cr Meagan Baker, Dobson Ward	\$9,813.96
Cr Susan Laukens, Friberg Ward	\$9,813.96
Cr Lisa Cooper, Scott Ward	\$9,813.96
Cr Darren Pearce, Taylor Ward	\$9,462.73*
Cr Nicole Seymour, Tirhatuan Ward	\$9,813.96

* An adjustment was made to Cr Pearce's allowance to correct an overpayment of \$351.23 in the previous financial year.

Councillors (November 2024 - June 2025)	Allowance Paid
Cr Lisa Cooper, Scott Ward Mayor: November 2024 - June 2025 Councillor: 11 - 20 November 2024	\$97,056.28
Cr Glen Atwell, Tirhatuan Ward Deputy Mayor: November 2024 - June 2025	\$49,196.56
Cr Peter Lockwood, Baird Ward	\$29,444.36
Cr Paige Kennett, Chandler Ward	\$29,444.36
Cr Chris Duncan, Collier Ward	\$29,444.36
Cr Robert Williams, Dinsdale Ward	\$29,444.36
Cr Meagan Baker, Dobson Ward	\$29,444.36
Cr Parisa Considine, Friberg Ward	\$29,444.36
Cr Susan Pearce, Taylor Ward	\$29,444.36



Councillor Expenses

In accordance with Section 40 of the Act, Council is required to reimburse a Councillor for expenses incurred whilst performing their duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council publishes in its Annual Report the details of the expenses, including the reimbursement of expenses for each Councillor and member of a Council committee paid by Council. Council is also required to make available a 'minimum toolkit' of resources for Councillors, including computers, phones and a vehicle for the Mayor.

Expenses for 1 July - 26 October 2024

Ward	Performance of the role	Professional development	Travel	Grand total
Baird	\$228.78	-	-	\$228.78
Chandler	\$362.30	\$544.50	\$6,596.52	\$7,503.32
Collier	\$214.45	\$764.50	-	\$978.95
Dinsdale	\$317.76	\$220.00	\$884.80	\$1,422.56
Dobson	\$136.02	-	-	\$136.02
Friberg	\$228.78	\$764.50	-	\$993.28
Scott	\$228.78	-	-	\$228.78
Taylor	\$317.58	-	\$324.75	\$642.33
Tirhatuan	\$799.08	-	-	\$799.08
Total	\$2,833.53	\$2,293.50	\$7,806.07	\$12,933.10

Expenses for November 2024 - June 2025

Ward	Performance of the role	Professional development	Travel	Grand total
Baird	\$2,719.75	\$2,698.18	\$0.00	\$5,417.93
Chandler	\$807.94	\$4,057.59	\$0.00	\$4,865.53
Collier	\$2,937.05	\$0.00	\$534.31	\$3,471.36
Dinsdale	\$817.02	\$0.00	\$0.00	\$817.02
Dobson	\$2,495.42	\$971.82	\$505.74	\$3,972.98
Friberg	\$571.60	\$0.00	\$0.00	\$571.60
Scott	\$3,085.23	\$0.00	\$10,741.97	\$13,827.20
Taylor	\$2,017.03	\$1,265.45	\$0.00	\$3,282.48
Tirhatuan	\$2,791.84	\$0.00	\$481.87	\$3,273.71
Total	\$18,242.88	\$8,993.04	\$12,263.89	\$39,499.81



Council operations (continued)

Vehicle Expenses

Cr Jude Dwight (Chandler Ward) Mayor: 1 July 2024 - 25 October 2024	Monthly Vehicle Expense	\$5,303.49
	Fuel Expenses	\$655.05
	Maintenance Expenses	-
	Toll Expenses	\$52.55
	Total	\$6,011.09
Cr Lisa Cooper (Scott Ward) Mayor: 21 November 2024 - 30 June 2025	Monthly Vehicle Expense	\$10,217.75
	Fuel Expenses	\$613.18
	Maintenance Expenses	\$224.49
	Toll Expenses	\$119.37
	Total	\$11,174.79

Councillor travel expenses include expenses for a fully maintained vehicle provided for the Mayor.

Depreciation, maintenance, registration and insurance costs are apportioned to the Mayor of the day on an annualised, pro-rata basis. Fuel, maintenance and toll expenses are allocated to the Mayor of the day as incurred.



Audit operations

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

Audit and Risk Committee

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

The ARC is an independent advisory committee, established under section 53 of the *Local Government Act 2020* (Vic). The ARC consists of three independent members and two Councillors. Independent members are appointed for a maximum term of six years. The chair is elected from amongst the independent members.

Council's 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.

The functions and responsibilities of the ARC are set out in a Charter approved by Council which establishes the committee's role to support Council in discharging its oversight and accountability responsibilities related to:

- Compliance with Council's policies, procedures and governance principles,
- Overarching governance principles,
- The effectiveness of Council's system of internal controls, including fraud and corruption prevention,
- Council's risk management framework,
- Financial and performance reporting,
- Internal and external audit functions,
- Statutory and legislative compliance.

ARC meetings are held quarterly, or more frequently as determined and the committee reports on its operations to Council biannually.

Council members of the Audit and Risk Committee during 2024–2025 were:

- Cr Marcia Timmers-Leitch (From July 2023 to October 2024),
- Cr Jude Dwight (From November 2023 to October 2024),
- Cr Lisa Cooper (From November 2024),
- Cr Susan Pearce (From November 2024).

Independent external members were:

- Mr Geoff Harry (Chair),
- Mr Homi Burjorjee,
- Mr Mick Jaensch.

The ARC met on four occasions during 2024–2025 and received reports on a range of matters relevant to the achievement of its annual work plans. These included oversight of the internal audit program delivered by contractors HLB Mann Judd, who presented internal audit reports into:

- Occupational Health, Safety and Wellbeing Contractors,
- Contract Management,
- Immunisation Services,
- Financial Controls (Accounts Payable and Accounts Receivable) including Data Analytics,
- Cyber Security.



Audit operations (continued)

Internal and External Audits

The audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. Council uses the services of an external provider who has extensive local government experience to carry out the internal audit function.

The risk-based three-year Strategic Internal Audit Plan is revised annually to ensure that the audit resources remain focused on the appropriate areas. The review process considers:

- Council's risk framework,
- The Council Plan,
- The impact of any change on operations, systems or the business environment,
- Prior audit coverage,
- Outcomes and management input.

The audit plan is reviewed and approved by the Audit and Risk Committee (the Committee) annually.

The internal auditor attends Committee meetings as required to report on the status of the audit plan, provide an update on the implementation of audit recommendations, and present the findings of completed reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible officers and tracked through Council's internal compliance framework. Each year, external auditors from the Victorian Auditor-General's Office prepare an external audit plan and an independent audit report on Council's financial and performance statements.

Public transparency

In accordance with the *Local Government Act 2020* (Vic) s 57, members of the public are provided with access to a range of Council documents via Knox City Council's website:

[Access to Council documents | Knox.](#)

Our Public Transparency Policy can be accessed from the same page.





Statutory information

Knox City Council conducts its operations in accordance with the laws of the state of Victoria. The major statutes are listed below (the list is not exhaustive).

Local Government Act 1989 and Local Government Act 2020

Together, these Acts provide the overarching legislative framework for the establishment, governance, and operations of Victorian councils. Under these Acts, Knox City Council is empowered to deliver services, govern effectively, and act in the best interests of its community. Council's compliance with the requirements of these Acts underpins all aspects of its strategic planning, service delivery and decision-making.

Building Act 1993

Under the provisions of this Act, Knox City Council is responsible for administering and enforcing building control functions within the municipality, including compliance with building standards and safety requirements.

Child Wellbeing and Safety Act 2005

Under the provisions of this Act, Knox City Council:

- Protects the rights of children and families and, to the greatest extent possible, encourages their participation in any decision-making that affects their lives,
- Acknowledges and is respectful of the child's individual identity, circumstances and cultural identity and is responsive to the particular needs of the child,
- Makes decisions about intervention by the providers of services into a child's or family's life and about access by a child or family to those services in a timely manner being mindful of any harmful effects that may be caused to the child by a delay in making decisions or providing services,

- Ensures that families are made aware of the services available to them and of the benefits these services can provide, especially to those families in most need of assistance, and
- Co-operates with other services or professionals to work in the interests of the child and family.

Council's activities and performance in the management of Maternal and Child Health (MCH) are measured and reported on annually under the Local Government Performance Reporting Framework (see pages 82 and 83 of this report).

Domestic Animals Act 1994

Under the provisions of this Act, Knox City Council is responsible for the promotion of animal welfare, the responsible ownership of dogs and cats and the protection of the environment throughout the municipality. In addition, Council is required to prepare a Domestic Animal Management Plan (DAMP) every four years, the plan to be reviewed and, if appropriate, amended annually.

In 2024-2025, Council continued to implement Year 3 actions of the current DAMP while also commencing the review process for the next iteration of the plan. Community engagement for the new 2026-2029 DAMP began in early 2025, with adoption of the updated plan expected in December 2025.

The DAMP focuses on the management of cats and dogs and serves as the strategic framework, advocacy tool, and action plan guiding Council's animal management services. It aims to promote responsible pet ownership and the welfare of animals, while protecting the community and environment from nuisance caused by dogs and cats.



The focus areas covered by the plan are as follows:

- Promoting and encouraging responsible ownership of dogs and cats,
- Encouraging the registration and identification of dogs and cats,
- Minimising the risk of attacks by dogs on people and other animals,
- Minimising the potential for dogs and cats to create a nuisance,
- Addressing the issue of over-population and the high euthanasia rates of cats and dogs,
- Managing dangerous, menacing, and restricted breed dogs in the municipality,
- Inspecting and ensuring domestic animal businesses comply with legislated requirements,
- Providing training for Council's authorised officers, and
- Other domestic animal matters.

Key achievements for 2024-2025 included the following.

- The conduct of proactive patrols in Council parks and reserves to address dogs off lead, unregistered pets, and dog litter issues.
- A review of Council animal registration data of non-residential areas to identify non-declared guard dogs.
- Continued delivery of a Council and state government initiative to provide discounted cat and dog desexing services to eligible vulnerable and/or disadvantaged residents.
- The promotion of responsible pet ownership at the annual 'Pets in the Park' community event held in April 2025.
- Investigation of all reported animal management issues, ensuring responsive and consistent enforcement.
- Provision of cat traps to residents experiencing cat nuisance issues.
- Delivery of staff training, covering animal management practices, conflict management, situational awareness, and harm reduction strategies.

These actions have contributed to improved community safety, greater awareness of responsible pet ownership, and continued progress towards the objectives of the DAMP.

The planned activity to reconcile data contained in national microchip registries with Council's registration database was not undertaken during the reporting period due to unforeseen information technology issues that affected data processing. The issue has been addressed and the activity is now scheduled to occur in 2025-2026.

Food Act 1984

Under the provisions of this Act, Knox City Council must ensure that food for sale throughout the municipality is both safe and suitable for human consumption and prevent misleading conduct in connection with the sale of food. Council's activities and performance in this area are measured and reported on annually under the Local Government Performance Reporting Framework (see pages 80 and 81 of this report).

Planning and Environment Act 1987

Under the provisions of this Act, Knox City Council is responsible for planning the use, development and protection of land throughout the municipality. Council's activities and performance in this area are measured and reported on annually under the Local Government Performance Reporting Framework (see pages 53 and 54 of this report).

Road Management Act 2004

A key part of this Act is the system of classification for roads and the principles about the division of responsibilities between state and local road authorities. Generally speaking, freeways and arterial roads are the responsibility of VicRoads, while service roads and pathways throughout the municipality are the responsibility of Knox City Council (there are exceptions to these general rules). Council's activities and performance in local road management are measured and reported on annually under the Local Government Performance Reporting Framework (see pages 52 and 53 of this report).



Statutory information (continued)

Aboriginal Heritage Act 2006

According to the provisions of this Act, Knox City Council, throughout the municipality:

- Provides for the protection of Aboriginal cultural heritage and Aboriginal intangible heritage,
- Empowers traditional owners as protectors of their cultural heritage on behalf of Aboriginal people and all other peoples,
- Strengthens the ongoing right to maintain the distinctive spiritual, cultural, material and economic relationship of traditional owners with the land and waters and other resources with which they have a connection under traditional laws and customs, and
- Promotes respect for Aboriginal cultural heritage, contributing to its protection as part of the common heritage of all peoples and to the sustainable development and management of the land and of the environment.

Carers Recognition Act 2012

As the provisions of this Act indicate, Knox City Council, in relation both to its staff and its customers:

- Recognises, promotes and values the role of people in care relationships,
- Recognises the different needs of persons in care relationships,
- Supports and recognises that care relationships bring benefits to the persons in the care relationship and to the community, and
- Enacts care relationship principles to promote understanding of the significance of care relationships.

Charter of Human Rights and Responsibilities Act 2006

Under the provisions of this Act, Knox City Council operates on the principles that:

- Human rights are essential in a democratic and inclusive society that respects the rule of law, human dignity, equality and freedom,
- Human rights belong to all people without discrimination, and the diversity of the people of Knox enhances our community,
- Human rights come with responsibilities and must be exercised in a way that respects the human rights of others, and that
- Human rights have a special importance for the Aboriginal people of Knox, as descendants of Australia's first people, with their diverse spiritual, social, cultural and economic relationship with their traditional lands and waters.

While the Charter protects a range of human rights, those rights may be subject to reasonable and justified limitations under law, taking into account the nature of the right, the purpose of the limitation, and whether the limitation is proportionate to achieving its purpose.



Disability Act 2006

As the provisions of this Act indicate, Knox City Council is committed to:

- Advancing the inclusion and participation in the community of persons with a disability with the aim of achieving their individual aspirations,
- Being flexible and responsive to the individual needs of persons with a disability,
- Maximising the choice and independence of persons with a disability, and
- Enabling persons with a disability to access services as part of the Knox community and foster collaboration, coordination and integration with other local services.

Knox City Council is committed to creating an accessible, inclusive, and welcoming community for all. To support the rights and needs of people with disabilities, their families, and carers, Council developed the Knox Connection, Access, Respect, Equality and Safety Strategy 2022-2027, which outlines actions to build a safer, healthier, and more inclusive Knox for everyone.

Council offers a wide range of inclusive and accessible services to support the entire community, including targeted programs for people with disabilities, their families and carers.

Key initiatives include the following.

- Early Years Support: Professional development for Knox Early Years Services to promote the inclusion of children with disabilities or developmental delays.
- Family and Carer Support: Information sessions, carer groups, and exercise programs to build capacity, health, and social connection.
- Wheelie Bin Assistance: Help for people with disabilities and frail aged who cannot manage bin collection.
- Building Accessibility: Allocation of dedicated capital works funding to retrofit Council facilities for improved access.
- Disability Advisory Committee: Bi-monthly meetings with people with disabilities, carers, and industry representatives to inform Council decision-making.

- Disability Information: Provision of resources including the People First Guide and Accessing Knox email newsletter.
- Disability Partnerships: Collaboration with local service providers and councils to enhance regional inclusion.
- Community Celebrations: Recognition and celebration of Carers Week and of the International Day of People with Disability.
- Inclusive Events: Accessibility features at Knox festivals, such as access guides and Changing Places facilities.
- Forums, Webinars and Information sessions: On topics such as NDIS, mental health, school refusal, autism and planning for the future.
- Library Services: Accessible offerings such as home delivery, tactile/audio/large-print books, captioned DVDs, and assistive technology.
- Access Guides: Access Key guides for local venues and events to support individuals with mobility, sensory, or cognitive impairments.

Emergency Management Act 2013

Under the provisions of this Act, Knox City Council has responsibilities for planning, responding to, and recovering from emergencies within the municipality. Council maintains a Municipal Emergency Management Plan (MEMP) and works in partnership with emergency services, government agencies, and community organisations to promote community resilience and ensure readiness in the event of natural disasters or other emergencies.

Environment Protection Amendment Act 2018

Under the provisions of this Act, Knox City Council shares responsibility with the state government for the protection of human health and the environment from pollution and waste throughout the municipality.



Statutory information (continued)

Equal Opportunity Act 2010

As the provisions of this Act indicate, Knox City Council, in relation both to its staff and its customers, is committed to:

- Eliminating discrimination, sexual harassment and victimisation, to the greatest possible extent,
- Promoting and protecting the right to equality set out in the Charter of Human Rights and Responsibilities, and
- Encouraging the identification and elimination of systemic causes of discrimination, sexual harassment and victimisation.

Freedom of Information Act 1982

Under the provisions of this Act, members of the public have a right to access documents in Council's control, subject to certain limitations. Council is committed to facilitating access to documents in accordance with the Act, while balancing transparency and accountability with the need to protect confidential or otherwise exempt information. Details of our public access channels are provided in the 'Public Transparency' section of this report (page 108).

Gender Equality Act 2020

Under the provisions of this Act, Knox City Council is taking positive action towards achieving workplace gender equality and is promoting gender equality in its policies, programs and services. Knox City Council conducts an biennial workplace gender audit, submitted to the Public Sector Gender Equality Commissioner, and its Gender Equality Action Plan is available on the Council website: [Gender Equality Action Plan | Knox.](#)

Health Records Act 2001

Under the provisions of this Act, Knox City Council promotes fair and responsible handling of health information by:

- Protecting the privacy of an individual's health information held by Council,
- Providing individuals with a right of access to their health information, and
- Providing an accessible framework for the resolution of complaints regarding the handling of health information.

Occupational Health and Safety Act 2004

Under the provisions of this Act, Knox City Council is committed to:

- Securing the health, safety and welfare of Council staff and other persons at work,
- Eliminating, at the source, risks to the health, safety or welfare of Council staff and other persons at work, and
- Ensuring that the health and safety of members of the public is not placed at risk by the conduct of undertakings by Council, and
- Providing for the involvement of Council staff in the formulation and implementation of health, safety and welfare standards.

Privacy and Data Protection Act 2014

This Act regulates how Victorian public sector agencies, including local councils, collect, manage, and protect personal information.

Knox City Council is committed to ensuring personal information is handled in accordance with the Information Privacy Principles, and that appropriate measures are in place to safeguard data security. This includes managing privacy risks in service delivery, maintaining secure information systems, and preventing or responding appropriately to privacy breaches if they occur.



Public Health and Wellbeing Act 2008

Under this Act, Knox City Council plays a key role in protecting and promoting public health at the local level. Council develops and implements a Municipal Public Health and Wellbeing Plan and undertakes regulatory responsibilities such as inspections and enforcement related to public health risks.

Public Interest Disclosures Act 2012

In accordance with the provisions of this Act, Knox City Council:

- Encourages and facilitates disclosures of both improper conduct by Council staff and detrimental action taken in reprisal for a person making such a disclosure,
- Provides protection for persons who make those disclosures and persons who may suffer detrimental action in reprisal for those disclosures,
- Ensures that those disclosures are properly assessed and, where necessary, investigated, and
- Provides for the confidentiality of the content of those disclosures and the identity of persons who make those disclosures.





Contracts

For the period of 1 July 2024 to 30 June 2025, as declared under Section 108(4) of the *Local Government Act 2020* (Vic) and the Council Procurement Policy, Council entered into the following contracts valued above the tender threshold without seeking an invitation to tender.

- Contract 3516E for a Facilities Management Trade Panel

In 2024, Knox City Council's contracted facilities services provider, DCFM, entered liquidation and could no longer service the contract. An exemption was sought in December 2024 to establish short-term panel contracts with experienced local providers to ensure continuity of services and support resolution of outstanding work orders with the liquidators whilst a tender was undertaken.

In accordance with the provisions under the *Local Government Act 2020* (Vic), and the Knox City Council Procurement Policy, the following contracts were awarded following a public tender process for the period 1 July 2024 to 30 June 2025.

Contract number	Contract name
3473	Car park Upgrade Works – Stud Park Reserve, Rowville and Knox Park Reserve, Knoxfield
3472	Wantirna Reserve Dog Park and Playspace Upgrade
3471	Knox Playspace Renewal 2024-2025
3470	Wally Tew Pavilion Upgrade – Construction
3459	Bridge Renewal: B22 & B23
3445	Supply and Deliver One High Pressure Jetting Truck
3436	Supply of Street Sweeping Support Services
3427	Court Rehabilitation Works – Scoresby Tennis Club, Scoresby
3412	Car park Upgrade and Access Road Construction, Carrington Park Reserve, Knoxfield
3410	Green Spine Shared Path Road Renewal – Chandler Road, Tormore Reserve to Albert Avenue, Boronia
3403	Park Ridge Reserve – Modular Construction
3400	Streetlight Bulk Replacement – Knox Major Roads – Installation Services
3398	Tormore Pavilion Construction
3391	Compostable Bin Liner Provision 2025-2026
3388	Road Renewal Construction Program 2024-2025
3386	Supply and Delivery of Food to Early Years Hubs
3380	Kerbside Rubbish Bin Lid Changeover
3376	Boronia Basketball Stadium Demolition
3351	Wally Tew Reserve Oval 1 – Sportsfield Renewal
3350	Lewis Park Oval 2 – Sportsfield Renewal
3340	IntraMaps Review and Replacement
3339	Maintenance of Open Spaces and Road Reserves Panel
3302	Minor Building Works Panel
3301	Parks and Open Space General Maintenance Panel



Knox City Council

Performance Statement

For the year ended 30 June 2025





Certification of the Performance Statement

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

A handwritten signature in black ink, appearing to read 'Navec Lorkin'.

Navec Lorkin CPA
Principal Accounting Officer

8 September 2025

In our opinion, the accompanying performance statement of Knox City Council for the year ended 30 June 2025 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

The performance statement contains the relevant 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.

A handwritten signature in black ink, appearing to read 'Bruce Dobson'.

Bruce Dobson
Chief Executive Officer

8 September 2025



Victorian Auditor-General's Office audit report



Independent Auditor's Report

To the Councillors of Knox City Council

Opinion	I have audited the accompanying performance statement of Knox City Council (the council) which comprises the: • description of municipality for the year ended 30 June 2025 • service performance indicators for the year ended 30 June 2025 • financial performance indicators for the year ended 30 June 2025 • sustainable capacity indicators for the year ended 30 June 2025 • notes to the accounts • certification of the performance statement. In my opinion, the performance statement of Knox City Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. 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 <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.



Victorian Auditor-General's Office audit report (continued)

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
12 September 2025

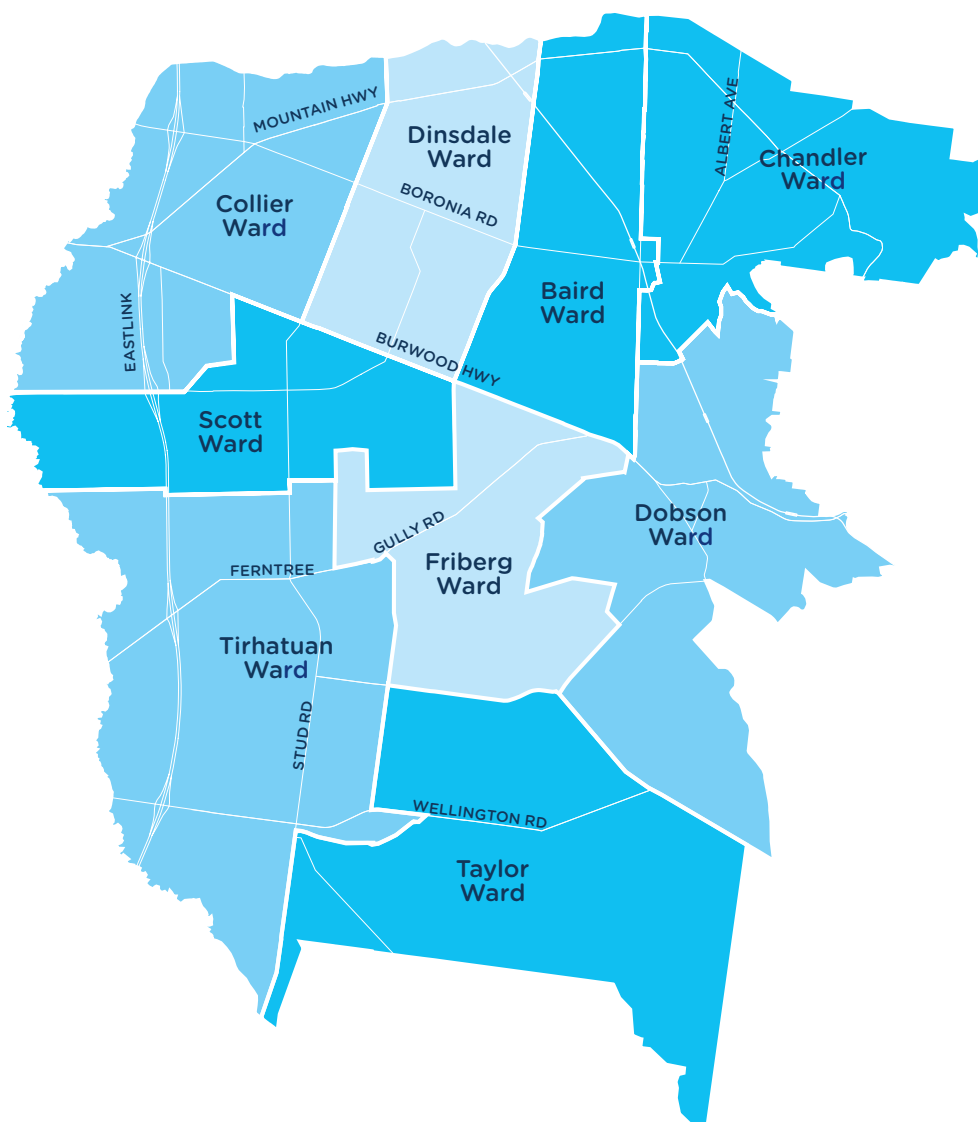
Travis Derricott
as delegate for the Auditor-General of Victoria



1. Description of municipality

Located approximately 25 kilometres from Melbourne’s central business district, the Knox municipality is a major hub of cultural, commercial, business and innovative activity in the eastern suburbs of Melbourne.

It is a diverse municipality, with residents from over 140 different countries who speak over 130 languages. The City of Knox has an estimated resident population of 163,302 (as at 30 June 2025) and covers an area of 113.84 square kilometres. The area boasts a green, leafy image extending to the foothills of the picturesque Dandenong Ranges. Knox consists of the following suburbs: Bayswater, Boronia, Ferntree Gully, Knoxfield, Lysterfield, Rowville, Sassafras, Scoresby, The Basin, Upper Ferntree Gully, Wantirna and Wantirna South.





2. Service performance indicators

For the year ended 30 June 2025

Service/indicator/ measure	Results					Comment
	2022	2023	2024	2025		
	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities						
Utilisation	1.11	2.03	2.09	N/A	2.22	Knox Leisureworks recorded 362,973 visits in 2024-2025.
Utilisation of aquatic facilities						
[Number of visits to aquatic facilities/ Municipal population]						
Animal Management						
Health and safety	95%	92%	100%	N/A	100%	Council prosecutes serious offences under the Domestic Animals Act, as well as matters involving repeat offenders who consistently show irresponsible pet ownership. The Council has maintained a 100% success rate in its prosecutions.
Animal management prosecutions						
[Number of successful animal management prosecutions/Number of animal management prosecutions] x 100						



Service/indicator/ measure	Results					Comment
	2022	2023	2024	2025		
	Actual	Actual	Actual	Target as per budget	Actual	
Food Safety						
Health and safety Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up/ Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises] x 100	96.71%	99.40%	100%	N/A	100%	All critical and major non-compliance outcome notifications were followed up by Council in 2024-2025.
Governance						
Satisfaction Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	58	53	69	69	69	Satisfaction with consultation and engagement remains stable and measurably and significantly above the long-term average since 2014 of 59.
Libraries						
Participation Library membership [Percentage of the population that are registered library members/Population] x 100	N/A	N/A	28.92%	N/A	36.99%	The number of registered library members rose significantly in 2024-2025, attesting to the popularity of the new Knox Library opened in March 2024.



2. Service performance indicators (continued)

Service/indicator/ measure	Results					Comment
	2022	2023	2024	2025		
	Actual	Actual	Actual	Target as per budget	Actual	
Maternal and Child Health (MCH)						
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	73.72%	75.84%	77.21%	N/A	75.36%	Participation in the MCH service over the first half of 2024-2025 was affected by workforce challenges. Successful recruitment in the second half of the year facilitated an uplift in 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	75.81%	85.71%	81.63%	N/A	78.08%	Proactive engagement has supported First Nations participation in the MCH service.
Roads						
Condition Sealed local roads below the intervention level [Number of kilometres of sealed local roads below the renewal intervention level set by Council/Kilometres of sealed local roads] x 100	93.89%	95.28%	91.18%	94.00%	90.92%	The condition of Council’s road network has remained steady, as confirmed by the 2023-2024 full road condition audit. These audits are conducted every four years, with the next scheduled for 2026-2027. Council maintains high road service standards and is progressively addressing renewal backlogs. The latest audit has informed a targeted works program, and the ‘Target as per budget’ will be reviewed through the upcoming Transport Asset Management Plan.



Service/indicator/ measure	Results					Comment
	2022	2023	2024	2025		
	Actual	Actual	Actual	Target as per budget	Actual	
Statutory Planning						
Service standard Planning applications decided within the relevant required time [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days)/ Number of planning application decisions made] X 100	70.73%	71.12%	77.55%	60.00%	76.73%	The percentage of planning applications decided within the legislated timeframe was 76.73%. This is consistent with previous periods.
Waste Management						
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	51.60%	53.12%	72.87%	70.00%	71.21%	The slight decrease in Knox’s waste diversion rate is largely attributed to the successful uptake of the Container Deposit Scheme (CDS), which has shifted recyclable materials away from Council’s collection system, and to lower green waste tonnages due to reduced rainfall. As a result, these materials are no longer included in our reported recycling figures, impacting the calculated diversion percentage. Despite this, Knox achieved a 71% diversion rate—well above the state average—placing the Council as a leader in reducing waste to landfill and positioning us strongly to meet the state targets of 72% by 2025 and 80% by 2030.

Note: Measures where no target was required for 2025 are noted as 'N/A'.



3. Financial performance indicators

For the year ended 30 June 2025

Dimension/indicator/measure	Results				
	2022	2023	2024	2025	
	Actual	Actual	Actual	Target as per budget	Actual
Efficiency					
Expenditure level					
Expenses per property assessment	\$2,833.93	\$3,034.26	\$2,781.51	\$2,909.00	\$2,918.69
[Total expenses/Number of property assessments]					
Revenue level					
Average rate per property assessment	\$1,573.01	\$1,623.38	\$1,683.69	N/A	\$1,732.46
[Sum of all general rates and municipal charges/Number of property assessments]					
Liquidity					
Working capital					
Current assets compared to current liabilities	148.44%	163.35%	167.33%	100.00%	151.45%
[Current assets/Current liabilities] x 100					
Unrestricted cash					
Unrestricted cash compared to current liabilities	35.38%	41.95%	45.73%	N/A	76.32%
[Unrestricted cash/Current liabilities] x 100					



Forecasts				Comment
2026	2027	2028	2029	
Forecasts	Forecasts	Forecasts	Forecasts	
\$2,729.09	\$2,817.73	\$2,776.93	\$2,804.77	The 2024-2025 expenditure includes a net loss on disposal of property, infrastructure, plant and equipment totalling \$8.8 million, leading to an increase in the 2024-2025 expenses per property assessment.
\$1,779.97	\$1,821.00	\$1,863.08	\$1,906.13	General rate income was increased by the approved rate cap percentage.
134.10%	122.46%	117.63%	126.80%	Cash and cash equivalents, together with other financial assets, are \$10.2 million greater than last year, while trade and other receivables are up \$3.5 million (including an increase in rates debtors of \$2.9 million). This has been offset by decreases in assets classified as held for sale (\$4.1 million), and prepayments and contract assets (\$1.4 million), together with increases in trade and other payables (\$7.0 million), contract liabilities (\$3.0 million), and current interest-bearing liabilities \$1.2 million).
70.29%	58.41%	56.30%	66.66%	Cash and cash equivalents have increased by \$17.7 million. Current liabilities have increased by \$10.2 million, with increases in trade and other payables (\$7.0 million), contract liabilities (\$3.0 million), and current interest-bearing liabilities \$1.2 million), partially offset by a \$1.2 million decrease in current provisions. Year-end cash balances are forecast to be lower in the upcoming years, leading to a decrease in the unrestricted cash percentage.



3. Financial performance indicators (continued)

Dimension/indicator/measure	Results				
	2022	2023	2024	2025	
	Actual	Actual	Actual	Target as per budget	Actual
Obligations					
Loans and borrowings					
Loans and borrowings compared to rates	38.83%	54.95%	56.42%	N/A	55.49%
[Interest bearing loans and borrowings/Rate revenue] x 100					
Loans and borrowings repayments compared to rates					
Loans and borrowings repayments compared to rates	1.14%	4.45%	6.61%	N/A	8.35%
[Interest and principal repayments on interest bearing loans and borrowings/Rate revenue] x 100					
Indebtedness					
Non-current liabilities compared to own-source revenue	33.09%	45.56%	49.91%	N/A	47.05%
[Non-current liabilities/Own-source revenue] x 100					
Asset renewal and upgrade					
Asset renewal and upgrade compared to depreciation	170.53%	186.26%	165.68%	100.00%	183.78%
[Asset renewal and asset upgrade expense/Asset depreciation] x 100					
Operating Position					
Adjusted underlying result					
Adjusted underlying surplus (or deficit)	-4.56%	-9.13%	0.28%	N/A	2.39%
[Adjusted underlying surplus (deficit)/Adjusted underlying revenue] x 100					



Forecasts				Comment
2026	2027	2028	2029	
Forecasts	Forecasts	Forecasts	Forecasts	
52.09%	48.95%	50.13%	46.68%	Borrowings totalling \$10.0 million were taken out in the 2025 financial year, with further borrowings forecast in future years to fund projects within the capital works program. Rates and charges revenue increased by \$4.5 million.
8.65%	8.73%	9.79%	10.44%	Borrowings totalling \$10.0 million were taken out in the 2025 financial year, with further borrowings forecast in future years to fund projects within the capital works program. Rates and charges revenue increased by \$4.5 million, while loans and borrowings repayments increased by \$2.9 million.
42.14%	40.99%	40.48%	36.67%	Although borrowings totalling \$10.0 million were taken out in the 2025 financial year, repayments of interest-bearing liabilities and lease liabilities led to a decrease in non-current liabilities of \$0.5 million. Own-source income increased by \$8.9 million, including a \$4.5 million increase in rates and charges revenue.
223.41%	184.83%	185.49%	144.38%	Asset renewal and upgrade works increased by \$6.1 million on the 2024 financial year, while depreciation increased by \$0.9 million. The 2026 capital works budget shows an increase in renewal and upgrade works, largely due to the carry forward of projects from 2025. The renewal and upgrade works return to 2025 levels in the following two years.
9.15%	7.27%	7.87%	8.59%	Recurrent grant income (operating and capital) increased by \$13.6 million, largely due to the entire 2024-2025 Victoria Local Government Grants Commission General Purpose Grant and Local Road Funding being received during the 2025 financial year, while 50% of the 2025-2026 funding was brought forward and paid prior to 30 June 2025. The improved 2026 adjusted underlying result is largely due to the forecast gain on disposal of land carried forward from 2025, as opposed to the loss on disposal of property and infrastructure included in the 2025 figure.



3. Financial performance indicators (continued)

Dimension/indicator/measure	Results				
	2022	2023	2024	2025	
	Actual	Actual	Actual	Target as per budget	Actual
Stability					
Rates concentration					
Rates compared to adjusted underlying revenue	67.63%	70.15%	75.47%	71.27%	71.97%
[Rate revenue/Adjusted underlying revenue] x 100					
Rates effort					
Rates compared to property values	0.24%	0.22%	0.23%	N/A	0.22%
[Rate revenue/Capital improved value of rateable properties in the municipality] x 100					



Forecasts				Comment
2026	2027	2028	2029	
Forecasts	Forecasts	Forecasts	Forecasts	
72.35%	76.16%	75.40%	75.32%	Recurrent grant income (operating and capital) increased by \$13.6 million, largely due to the entire 2024-2025 Victoria Local Government Grants Commission General Purpose Grant and Local Road Funding being received during the 2025 financial year, while 50% of the 2025-2026 funding was brought forward and paid prior to 30 June 2025. This was partially offset by the \$4.5 million increase in rates and charges revenue.
0.23%	0.23%	0.21%	0.20%	Rates and charges revenue increased by \$4.5 million. However, property values have increased \$4,800 million compared to the 2024 financial year.



4. Sustainable capacity indicators

Indicator/measure	Results				Comment
	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	
Population					
Expenses per head of municipal population [Total expenses/Municipal population]	\$1,196.12	\$1,313.42	\$1,196.75	\$1,254.25	The 2024-2025 expenditure includes a net loss on disposal of property, infrastructure, plant and equipment totalling \$8.8 million, leading to an increase in the 2024-2025 expenses per head of municipal population.
Infrastructure per head of municipal population [Value of infrastructure/Municipal population]	\$6,854.05	\$6,872.31	\$7,331.59	\$8,893.83	The infrastructure value has increased by \$266.4 million on the prior year, with additions of \$49.5 million and a revaluation increase of \$253.0 million being offset by a decrease related to depreciation and disposals. The municipal population has increased by 1,536.
Population density per length of road [Municipal population/Kilometres of local roads]	224.51	219.87	221.84	223.82	The municipal population has increased by 1,536.
Own-source revenue					
Own-source revenue per head of municipal population [Own-source revenue/Municipal population]	\$894.33	\$975.96	\$1,021.63	\$1,066.72	Own-source revenue has increased by \$8.9 million, including a \$4.5 million increase in rates and charges revenue. The municipal population has increased by 1,536.



Indicator/measure	Results				Comment
	2022	2023	2024	2025	
	Actual	Actual	Actual	Actual	
Recurrent grants					
Recurrent grants per head of municipal population	\$194.91	\$162.75	\$104.49	\$186.54	Recurrent grant income (operating and capital) increased by \$13.6 million, largely due to the entire 2024-2025 Victoria Local Government Grants Commission General Purpose Grant and Local Road Funding being received during the 2025 financial year, while 50% of the 2025-2026 funding was brought forward and paid prior to 30 June 2025.
[Recurrent grants/Municipal population]					
Disadvantage					
Relative socio-economic disadvantage	9.00	9.00	9.00	9.00	
[Index of relative socio-economic disadvantage by decile]					
Workforce turnover					
Percentage of staff turnover	13.5%	17.7%	15.5%	21.7%	Council ceased direct delivery of kindergarten services in 2024-25, with external providers now assuming this responsibility. This change involved a business transfer and several redundancies. Excluding the impacts of the business transfer and redundancies, staff turnover was 11.9%.
[Number of permanent staff resignations and terminations/Average number of permanent staff for the financial year] x 100					



5. Notes to the accounts

5.1 Basis of preparation

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

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 such as the Australian Bureau of Statistics or Council's community satisfaction survey provider.

The Performance Statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by the *Local Government (Planning and Reporting) Regulations 2020* (Vic). Additionally, for the prescribed financial performance indicators and measures, the Performance Statement includes the target budget for the current year and the results forecast for the period 2025-2026 to 2028-2029 by Council's financial plan.

The *Local Government (Planning and Reporting) Regulations 2020* (Vic) require explanation of any material variations in the results contained in the Performance Statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the Performance Statement are those adopted by Council in its Financial Plan on 23 June 2025. The Financial Plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and are aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the general-purpose financial statements. The Financial Plan is available on Council's website: [Financial Plan 2025 to 2035 | Knox](#).



5.2 Definitions

Key term	Definition
Aboriginal children	a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the <i>Aboriginal Heritage Act 2006</i> (Vic)
adjusted underlying revenue	total income other than: non-recurrent grants used to fund capital expenditure; and non-monetary asset contributions; and contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	adjusted underlying revenue less total expenditure
annual report	an annual report prepared by a council under section 98 of the <i>Local Government Act 2020</i> (Vic)
asset renewal expenditure	expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	expenditure that (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	a notification received by Council under section 19N(3) or (4) of the <i>Food Act 1984</i> (Vic), or advice given to Council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i> (Vic)
intervention level	the level set for the condition of a road beyond which Council will not allow the road to deteriorate and will need to intervene
local road	a sealed or unsealed road for which Council is the responsible road authority under the <i>Road Management Act 2004</i> (Vic)
major non-compliance outcome notification	a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> (Vic), or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	stands for the Maternal and Child Health Service provided by Council to support the health and development of children within the municipality from birth until school age
non-current liabilities	all liabilities other than current liabilities
own-source revenue	adjusted underlying revenue other than revenue that is not under the control of Council (including government grants)
population	the resident population estimated by Council
rate revenue	revenue from general rates, municipal charges, service rates and service charges



5. Notes to the accounts (continued)

5.2 Definitions (continued)

Key term	Definition
relative socio-economic disadvantage	in relation to a municipal district, the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage in Socio-Economic Indexes for Areas (SEIFA), Australian Bureau of Statistics
restricted cash	cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
unrestricted cash	means all cash and cash equivalents other than restricted cash



Financial Report

Certification of the Financial Statements	138		
Victorian Auditor-General's Office			
Audit Report	139		
Financial Statements			
Comprehensive Income Statement	141		
Balance Sheet	142		
Statement of Changes in Equity	144		
Statement of Cash Flows	145		
Statement of Capital Works	146		
Notes to Financial Statements			
Note 1 Overview	147	Note 5 Investing in and financing our finance operations	168
Note 2 Analysis of our results	148	5.1 Financial assets	168
2.1 Performance against budget	148	5.2 Non-financial assets	170
2.1.1 Income/revenue and expenditure	149	5.3 Payables, trust funds and deposits and contract liabilities	171
2.1.2 Capital works	152	5.4 Interest-bearing liabilities	172
2.2 Analysis of Council results by program	154	5.5 Provisions	173
Note 3 Funding for the delivery of our services	157	5.6 Financing arrangements	177
3.1 Rates and charges	157	5.7 Commitments	177
3.2 Statutory fees and fines	157	5.8 Leases	178
3.3 User fees	158	Note 6 Assets we manage	182
3.4 Funding from other levels of government	159	6.1 Non current assets classified as held for sale	182
3.5 Contributions	162	6.2 Property, infrastructure plant and equipment	182
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	163	6.3 Investments in associates, joint arrangements and subsidiaries	194
3.7 Other income	163	Note 7 People and relationships	196
Note 4 The cost of delivering services	164	7.1 Council and key management remuneration	196
4.1 Employee costs	164	7.2 Related party disclosure	199
4.2 Materials and services	165	Note 8 Managing uncertainties	200
4.3 Depreciation	165	8.1 Contingent assets and liabilities	200
4.4 Depreciation - right of use assets	166	8.2 Change in accounting standards	201
4.5 Allowance for impairment losses	166	8.3 Financial instruments	201
4.6 Borrowing costs	166	8.4 Fair value measurement	203
4.7 Contributions and donations	166	8.5 Events occurring after balance date	204
4.8 Other expenses	167	Note 9 Other matters	205
		9.1 Reserves	205
		9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	210
		9.3 Superannuation	211
		Note 10 Change in accounting policy	214



Certification of the Financial Statements

Statement by Principal Accounting Officer

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, the Australian Accounting Standards and other mandatory professional reporting requirements.

Navec Lorkin CPA
Principal Accounting Officer

8 September 2025
Wantirna South

Statement by Councillors and Chief Executive Officer

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

As at the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.

Cr Lisa Cooper

8 September 2025
Wantirna South

Cr Susan Pearce

8 September 2025
Wantirna South

Bruce Dobson
Chief Executive Officer

8 September 2025
Wantirna South



Victorian Auditor-General’s Certification of the Financial Report



Independent Auditor’s Report

To the Councillors of Knox City Council

Opinion	I have audited the financial report of Knox City Council (the council) which comprises the: - balance sheet as at 30 June 2025 - 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 material accounting policy information - 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 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors’ responsibilities for the financial report	The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. 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.



Victorian Auditor-General's Certification of the Financial Report Comprehensive (continued)

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.



Comprehensive Income Statement

For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income/revenue			
Rates and charges	3.1	151,015	146,523
Statutory fees and fines	3.2	4,796	3,605
User fees	3.3	13,587	10,731
Grants - operating	3.4	27,325	19,844
Grants - capital	3.4	7,040	6,020
Contributions - monetary	3.5	6,600	9,714
Contributions - non-monetary	3.5	1,899	-
Net gain on disposal of property, infrastructure, plant and equipment	3.6	-	450
Share of net profits of associates and joint ventures	6.3	239	292
Other income	3.7	4,560	3,664
Total income/revenue		217,061	200,843
Expenses			
Employee costs	4.1	(80,664)	(81,948)
Materials and services	4.2	(76,414)	(74,921)
Depreciation	4.3	(25,659)	(24,784)
Amortisation - intangible assets		(878)	(903)
Depreciation - right-of-use assets	4.4	(1,205)	(822)
Allowance for impairment losses	4.5	(508)	(305)
Borrowing costs	4.6	(3,767)	(3,012)
Finance costs - leases		(288)	(132)
Contributions and donations	4.7	(5,973)	(5,949)
Net loss on disposal of property, infrastructure, plant and equipment	3.6	(8,820)	-
Other expenses	4.8	(646)	(817)
Total expenses		(204,822)	(193,593)
Surplus/(deficit) for the year		12,239	7,250
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	9.1	252,994	141,772
Total other comprehensive income		252,994	141,772
Total comprehensive result		265,233	149,022

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



Balance Sheet

As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	54,323	36,616
Other financial assets	5.1	2,500	10,000
Trade and other receivables	5.1	24,292	20,778
Inventories		12	13
Prepayments	5.2	1,167	1,340
Non-current assets classified as held for sale	6.1	582	4,666
Contract assets	5.1	1,090	2,342
Total current assets		83,966	75,755
Non-current assets			
Property, infrastructure, plant and equipment	6.2	2,567,045	2,299,158
Right-of-use assets	5.8	5,305	6,223
Intangible assets	5.2	1,879	2,419
Investment in Your Library Limited	6.3	2,986	2,747
Total non-current assets		2,577,215	2,310,547
Total assets		2,661,181	2,386,302
Liabilities			
Current liabilities			
Trade and other payables	5.3	19,874	12,842
Trust funds and deposits	5.3	2,949	2,560
Contract and other liabilities	5.3	5,039	2,048
Provisions	5.5	17,336	18,525
Interest-bearing liabilities	5.4	9,445	8,265
Lease liabilities	5.8	799	1,032
Total current liabilities		55,442	45,272



	Note	2025 \$'000	2024 \$'000
Non-current liabilities			
Provisions	5.5	2,962	2,865
Interest-bearing liabilities	5.4	74,360	74,406
Lease liabilities	5.8	4,640	5,215
Total non-current liabilities		81,962	82,486
Total liabilities		137,404	127,758
Net assets		2,523,777	2,258,544
Equity			
Accumulated surplus		736,556	723,126
Reserves	9.1	1,787,221	1,535,418
Total equity		2,523,777	2,258,544

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



Statement of Changes in Equity

For the Year Ended 30 June 2025

2025	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,258,544	723,126	1,516,301	19,117
Surplus for the year		12,239	12,239	-	-
Net asset revaluation gain/(loss)	6.2	252,994	-	252,994	-
Transfers to other reserves	9.1	-	(11,485)	-	11,485
Transfers from other reserves	9.1	-	12,676	-	(12,676)
Balance at end of the financial year		2,523,777	736,556	1,769,295	17,926

2024	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		2,109,522	698,440	1,374,529	36,553
Surplus for the year		7,250	7,250	-	-
Net asset revaluation gain/(loss)	6.2	141,772	-	141,772	-
Transfers to other reserves	9.1	-	(6,513)	-	6,513
Transfers from other reserves	9.1	-	23,949	-	(23,949)
Balance at end of the financial year		2,258,544	723,126	1,516,301	19,117

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



Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		148,279	143,989
Statutory fees and fines		4,064	2,483
User fees		13,957	14,601
Grants - operating		27,822	18,748
Grants - capital		11,029	5,559
Contributions - monetary		6,735	9,909
Interest received		2,651	1,674
Trust funds and deposits taken		23,046	19,697
Other receipts		2,132	1,898
Net GST refund		11,329	12,109
Employee costs		(82,016)	(82,803)
Materials and services		(85,498)	(86,191)
Contributions and donations		(6,551)	(6,530)
Short-term, low value and variable lease payments		(13)	(149)
Trust funds and deposits repaid		(22,657)	(19,699)
Other payments		(640)	(789)
Net cash provided by/(used in) operating activities	9.2	53,669	34,506
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(44,651)	(54,780)
Proceeds from sales of property, infrastructure, plant and equipment		5,170	5,113
Payments for investments		(2,500)	(10,000)
Proceeds from sale of investments		10,000	12,500
Net cash provided by/(used in) investing activities		(31,981)	(47,167)
Cash flows from financing activities			
Finance costs		(3,738)	(2,913)
Proceeds from borrowings		10,000	15,480
Repayment of borrowings		(8,865)	(6,766)
Interest paid - lease liability		(290)	(114)
Repayment of lease liabilities		(1,088)	(728)
Net cash provided by/(used in) financing activities		(3,981)	4,959
Net increase/(decrease) in cash and cash equivalents		17,707	(7,702)
Cash and cash equivalents at the beginning of the financial year		36,616	44,318
Cash and cash equivalents at the end of the financial year		54,323	36,616
Financing arrangements	5.6		

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



Statement of Capital Works

For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Property			
Buildings		10,613	14,487
Total buildings		10,613	14,487
Total property		10,613	14,487
Plant and equipment			
Artworks		57	245
Plant, machinery and equipment		2,466	2,464
Fixtures, fittings and furniture		36	-
Computers and telecommunications		672	696
Total plant and equipment		3,231	3,405
Infrastructure			
Roads		7,854	7,855
Bridges		833	2,011
Footpaths and cycleways		5,127	5,394
Drainage		6,454	4,808
Recreational, leisure and community facilities		12,714	11,592
Off street car parks		2,967	1,282
Total infrastructure		35,949	32,942
Total capital works expenditure		49,793	50,834
Represented by:			
New asset expenditure		2,378	6,094
Asset renewal expenditure		35,102	29,225
Asset expansion expenditure		258	3,679
Asset upgrade expenditure		12,055	11,836
Total capital works expenditure		49,793	50,834

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



Notes to the Financial Report

For the Year Ended 30 June 2025

Note 1 Overview

Introduction

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

Statement of compliance

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

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

Accounting policy information

(a) Basis of accounting

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

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

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

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

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



Note 1 Overview (continued)

(a) Basis of accounting (continued)

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgements

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

Goods and Services Tax (GST)

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

Note 2 Analysis of our results

2.1 Performance against budget

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

The budget figures detailed below are those adopted by Council on 24 June 2024. The budget was based on assumptions that were relevant at the time of adoption of the budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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



2.1.1 Income/revenue and expenditure

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Income/revenue					
Rates and charges	150,043	151,015	972	1%	
Statutory fees and fines	4,568	4,796	228	5%	
User fees	12,365	13,587	1,222	10%	1
Grants - operating	22,365	27,325	4,960	22%	2
Grants - capital	11,513	7,040	(4,473)	-39%	3
Contributions - monetary	8,596	6,600	(1,996)	-23%	4
Contributions - non-monetary	2,000	1,899	(101)	-5%	
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	8,842	(8,820)	(17,662)	-200%	5
Share of net profits (or loss) of associates and joint ventures	-	239	239	100%	
Other income	1,767	4,560	2,793	158%	6
Total income/revenue	222,059	208,241	(13,818)	-6%	
Expenses					
Employee costs	84,427	80,664	3,763	4%	7
Materials and services	80,394	76,414	3,980	5%	8
Depreciation	24,620	25,659	(1,039)	-4%	
Amortisation - intangible assets	647	878	(231)	-36%	
Depreciation - right of use assets	1,185	1,205	(20)	-2%	
Allowance for impairment losses	314	508	(194)	-62%	
Borrowing costs	3,907	3,767	140	4%	
Finance costs - leases	343	288	55	16%	
Contributions and donations	5,876	5,973	(97)	-2%	
Other expenses	715	646	69	10%	
Total expenses	202,428	196,002	6,426	3%	
Surplus/(deficit) for the year	19,631	12,239	(7,392)	-38%	



Note 2 Analysis of our results (continued)

2.1.1 Income/revenue and expenditure (continued)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	User fees	Contract income totalling \$1.347 has been reclassified from contributions - monetary to more appropriately represent the type of income. Unbudgeted income totalling \$0.478 million was received from the container deposit scheme. This was partially offset by fees related to Building Services being \$0.411 million lower than budget.
2	Grants - operating	The entire 2024-25 General Purpose Grant was received during the 2025 financial year, while 50% of the 2025-26 General Purpose Grant was brought forward and paid prior to 30 June 2025. Therefore the total General Purpose Grant received during the 2024-25 financial year was \$4.303 million greater than budget. Grants received and expended for Early Years services were \$1.360 million greater than budget. This was offset by the cessation of the Regional Assessment Service, with the \$0.806 million reduction in operational grant income being offset by a reduction in employee costs.
3	Grants - capital	The entire 2024-25 Local Road Funding was received during the 2025 financial year, while 50% of the 2025-26 Local Road Funding was brought forward and paid prior to 30 June 2025. Therefore the total Local Road Funding received during the 2024-25 financial year was \$0.818 million greater than budget. Roads to Recovery grant income was \$0.213 million greater than budget. Capital grants totalling \$1.352 million were received prior to the 2024-25 financial year but expended and recognised in the 2024-25 financial year. This is offset by capital grants totalling \$4.229 million that have been received during the 2024-25 financial year but have been treated as unearned income as they are yet to be expended. Capital grants for the Tormore Reserve and Wally Tew Reserve pavilion upgrades totalling \$2.720 million were budgeted this year but have yet to be received.
4	Contributions - monetary	Public open space contributions were \$1.907 million down on budget, with this income directly contingent on developer activities in the municipality. This is partially offset by unbudgeted capital contributions received totalling \$1.307 million. Contract income totalling \$1.347 has been reclassified to user fees to more appropriately represent they type of income.
5	Net loss (gain) on disposal of property, infrastructure, plant and equipment	Land and building sales were \$8.772 million down on budget, with the variance in land sales being a timing difference and are set to proceed during the 2025-26 financial year. Sale of plant was \$0.352 million down on budget. Unbudgeted building disposals during the year totalled \$6.363 million, including the Boronia Basketball Stadium. Unbudgeted infrastructure disposals during the year totalled \$2.682 million, and includes the previous Knox Athletics track.
6	Other income	Interest on investments was \$1.583 million greater than budget due to higher than budgeted cash holdings related to delays in the capital works program. Reimbursements were \$0.942 million greater than budget, while rent received was \$0.145 million greater than budget.



Variance Ref	Item	Explanation
7	Employee costs	The employee costs variance is below the reporting materiality threshold of ten percent, however the \$3.763 million variance is considered material. The WorkCover premium paid was \$1.479 million less than budget, while employment separation costs paid were \$2.375 million lower than budget. The grant-funded Regional Assessment Service was ceased leading to a reduction of \$0.819 million in employee costs, while there were further savings totalling \$1.349 million throughout the organisation due to vacancies throughout the year. Employee costs carried out on capital projects totalling \$2.331 million were considered operational in nature and not capitalised; an offsetting reduction is shown in materials and services where these costs were budgeted.
8	Materials and services	The materials and services variance is below the reporting materiality threshold of ten percent, however the \$3.980 million variance is considered material. Contributing to the reduction in materials and services was a \$2.702 million reduction in capital projects expenditure considered capital in nature and not capitalised, which is largely offset through increased employee costs related to this. Other contributors include a \$0.965 million decrease in administration costs (particularly telephones and communications), a \$0.673 million decrease in consultants costs, and a \$0.631 million reduction in the Chief Information Office renewal programs. This is partially offset by the write-off of prior year work in progress totalling \$0.965 million.



Note 2 Analysis of our results (continued)

2.1.2 Capital works

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Property					
Buildings	22,574	10,613	(11,961)	-53%	1
Total buildings	22,574	10,613	(11,961)	-53%	
Total property	22,574	10,613	(11,961)	-53%	
Plant and equipment					
Artworks	150	57	(93)	-62%	
Plant, machinery and equipment	2,805	2,466	(339)	-12%	
Fixtures, fittings and furniture	-	36	36	0%	
Computers and telecommunications	7,230	672	(6,558)	-91%	2
Total plant and equipment	10,185	3,231	(6,954)	-68%	
Infrastructure					
Roads	7,417	7,854	437	6%	
Bridges	993	833	(160)	-16%	
Footpaths and cycleways	6,239	5,127	(1,112)	-18%	3
Drainage	6,741	6,454	(287)	-4%	
Recreational, leisure and community facilities	15,361	12,714	(2,647)	-17%	4
Off street car parks	2,427	2,967	540	22%	
Other infrastructure	4,626	-	(4,626)	-100%	5
Total infrastructure	43,804	35,949	(7,855)	-18%	
Total capital works expenditure	76,563	49,793	(26,770)	-35%	
Represented by:					
New asset expenditure	5,982	2,378	(3,604)	-60%	
Asset renewal expenditure	37,437	35,102	(2,335)	-6%	
Asset expansion expenditure	300	258	(42)	-14%	
Asset upgrade expenditure	32,844	12,055	(20,789)	-63%	
Total capital works expenditure	76,563	49,793	(26,770)	-35%	



(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	Building related capital expenditure is lower than budget by \$11.961 million. Expenditure on pavilion upgrades were lower than budget for Wally Tew Reserve (\$1.347 million), Carrington Park Reserve (\$3.520 million), Park Ridge Reserve (\$1.770 million), and Tormore Reserve (\$5.142 million). This underspend will be carried forward to the 2025-26 financial year. Capital expenditure deemed operational in nature was not capitalised (\$0.708 million), and there were projects capitalised under different classes (\$0.399 million). This is partially offset by the Fairpark Reserve pavilion upgrade (\$0.343 million), the Carrington Park squash facility (\$0.306 million), and the Building Renewal Program (\$0.291 million) which were greater than budget due to carry forward expenditure from the previous year.
2	Computers and telecommunications	Capital expenditure is lower than budget partially due to \$2.881 million in expenditure being deemed to be operational in nature and therefore was not capitalised. The underspend in a number of projects will be carried forward to 2025-26.
3	Footpaths and cycleways	Capital expenditure underspend totalling \$0.961 million will be carried forward for the Green Spine Corridor shared path, the Macauley Place, Bayswater shard safety zone, and the Mountain Highway, The Basin footpath.
5	Recreational, leisure and community facilities	Capital expenditure is lower than budget partially due to landscaping and planting works being unable to be capitalised (\$0.769 million), and projects being capitalised under different classes (\$2.339 million). This is partially offset by projects from different classes being capitalised under recreational, leisure and community facilities (\$0.307 million).
6	Other infrastructure	Capital expenditure is lower than budget partially due to \$2.490 million in expenditure being deemed to be operational in nature and therefore was not capitalised, and projects being capitalised under different classes (\$1.081 million).



Note 2 Analysis of our results (continued)

2.2 Analysis of Council results by program

Knox City Council delivers its functions and activities through the following programs.

2.2.1 CEO

The office of the CEO incorporates the Chief Executive Office and the Chief Financial Office.

The Chief Executive Office responsibilities include establishing and maintaining an appropriate organisational structure for the council, managing interactions between council staff and councillors, ensuring that Council decisions are implemented promptly, providing timely advice to Council, providing timely and reliable advice to the Council about its legal obligations, and overseeing the daily management of council operations following the Council and Health and Wellbeing Plan.

The Chief Financial Office provides financial direction and support across Council. It partners with staff on budgets, purchasing, tenders and contracts. It also provides support for the day-to-day operations of council-owned property and buildings, and manages property rates and valuation services.

City Liveability

The City Liveability Directorate incorporates City Futures, City Planning and Building, City Projects, and City Safety and Health. The Directorate delivers important services for the health, safety and future development of Knox.

The City Futures department uses research and mapping to understand growth and change in Knox, and to inform planning and a sustainable future. It works with community members, business owners and internal departments to respond to changing needs.

The City Planning and Building department works with the community to assess land use and development in Knox.

The City Projects department helps shape key projects for Knox's growth into the future. It makes informed decisions, particularly Knox Central.

The City Safety and Health department helps protect the safety and health of the Knox community. It does this through dedicated programs, education and local laws.

Connected Communities

The Connected Communities Directorate incorporates Active and Creative Communities, Community Access and Support, Community Strengthening, and Early Years. The Directorate deliver services to support health, wellbeing and culture for an inclusive and safe community.

The Active and Creative Communities department contributes to health and culture in the Knox community through leisure, events, arts and sports.

The Community Access and Support department makes a difference in the social and emotional wellbeing of people in the Knox community. The Community Strengthening department develops strategies and delivers programs and education to support vulnerable community. It works to create a more inclusive, connected and safe community.

The Early Years department delivers key health and education programs for the youngest members of the Knox community and their families.



Customer and Performance

The Customer and Performance Directorate incorporates the Chief Information Office, Customer and Communications, Governance and Risk, People, Culture and Development, and Strategy and Transformation. The directorate works with all Council staff to improve the lives of internal and external stakeholders and the broader Knox community.

The Chief Information Office delivers organisation-wide technical solutions that enable customers to interact with Council services.

The Customer and Communications department bridges the gap between internal and external operations. It communicates Council's services, facilities and programs to meet and support the evolving needs of the community, helping internal and external stakeholders to thrive through customer trust and confidence.

The Governance and Risk department provides advice and support on compliance, governance, policy and risk.

The People, Culture and Development department works with staff to create a safe, fair and enjoyable workplace where everyone thrives.

The Strategy and Transformation department uses data and analytics to plan, manage change and move our organisation forward. It helps Council create and achieve our vision for the future, ensuring our services meet customer needs and remain relevant over time.

Infrastructure

The Infrastructure Directorate incorporates Engineering Services and Operations, Green Spaces and Environment, Major Projects and Facilities, and Strategic Infrastructure. The directorate manages and maintains Council infrastructure such as roads, footpaths, buildings, playgrounds, open space and other assets that our customers use.

The Engineering Services and Operations department maintains and ensures safety of assets that our customers and staff use. This includes fleet, footpaths and drains. It also provides expert advice in engineering.

The Green Spaces and Environment department manages waste collection, open spaces, sportsfields, reserves, parks, gardens and trees. It also delivers biodiversity programs and waste education.

The Major Projects and Facilities department delivers major projects that supplement the capital projects Council delivers. It is also responsible for maintaining and upgrading Council-owned buildings.

The Strategic Infrastructure department delivers buildings and open spaces for customers to enjoy. It manages stormwater and provides expert advice on building construction, design and public transport



Note 2 Analysis of our results (continued)

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

	Income/ revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
2025					
CEO	138,001	9,953	128,048	11,605	79,591
City Liveability	14,313	19,681	(5,368)	974	51,946
Connected Communities	22,867	51,497	(28,630)	16,406	662,046
Customer and Performance	259	28,749	(28,490)	-	59,749
Infrastructure	41,621	94,942	(53,321)	5,380	1,807,849
	217,061	204,822	12,239	34,365	2,661,181

	Income/ revenue \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
2024					
CEO	120,909	8,664	112,245	324	66,099
City Liveability	14,296	19,809	(5,513)	1,522	49,709
Connected Communities	28,263	54,823	(26,560)	20,342	647,485
Customer and Performance	168	26,317	(26,149)	60	57,712
Infrastructure	37,207	83,980	(46,773)	3,616	1,565,297
	200,843	193,593	7,250	25,864	2,386,302



Note 3 Funding for the delivery of our services

3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV takes into account the total value of a property including all land, buildings and other improvements but excluding fixtures and fittings.

The valuation base used to calculate general rates for 2024-25 was \$66,753 million (2023-24: \$62,033 million). The 2024-25 rate in the CIV dollar was \$0.0014650 (2023-24: \$0.0015229) for the residential rate.

	2025 \$'000	2024 \$'000
General rates	120,868	116,463
Residential garbage charge	26,090	26,272
Service rates and charges	2,008	2,314
Supplementary rates and rate adjustments	709	722
Cultural and recreational	54	56
Interest on rates and charges	1,286	696
Total rates and charges	151,015	146,523

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2024 and the valuation was first applied in the rating year commencing 1 July 2024.

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

	2025 \$'000	2024 \$'000
Permits	1,629	1,680
Infringements and costs	1,183	768
Court recoveries	1,031	673
Town planning fees	809	347
Land information certificates	143	136
Other statutory fees and fines	1	1
Total statutory fees and fines	4,796	3,605

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



Note 3 Funding for the delivery of our services (continued)

3.3 User fees

	2025 \$'000	2024 \$'000
Waste management services	3,417	2,952
Registration and other permits	2,641	2,475
Leisure centre and recreation	2,532	1,459
Child care/children's programs	2,239	1,854
Infrastructure services	793	441
Building services	586	581
Aged and health services	512	517
Other fees and charges	867	452
Total user fees	13,587	10,731

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. All of Knox City Council's user fees are recognised at a point in time.



3.4 Funding from other levels of government

	2025 \$'000	2024 \$'000
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	22,102	10,041
State funded grants	12,263	15,823
Total grants received	34,365	25,864

(a) Operating grants

	2025 \$'000	2024 \$'000
Recurrent - Commonwealth Government		
Financial Assistance Grants	11,605	325
Family and children - child care	4,293	3,662
General home care	1,213	1,155
Recurrent - State Government		
Family and children - kindergarten	6,287	6,001
Family and children - maternal and child health	1,732	1,810
School crossing supervisors	815	841
Family and children - child care	760	741
Family and children - youth services	263	245
Community health	174	120
Recreational, leisure and community facilities	23	6
Community safety	20	352
Other	50	49
General home care	-	798
Total recurrent operating grants	27,235	16,105
Non-recurrent - Commonwealth Government		
Community health	-	4
Non-recurrent - State Government		
Recreational, leisure and community facilities	54	569
Community health	20	21
Family and children - kindergarten	1	2,732
Other	15	278
Environmental planning	-	79
Family and children - child care	-	56
Total non-recurrent operating grants	90	3,739
Total operating grants	27,325	19,844



Note 3 Funding for the delivery of our services (continued)

3.4 Funding from other levels of government (continued)

(b) Capital grants

	2025 \$'000	2024 \$'000
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants - local roads	2,274	65
Roads to recovery	953	733
Total recurrent capital grants	3,227	798
<i>Non-recurrent - Commonwealth Government</i>		
Recreational, leisure and community facilities	1,764	3,540
Drainage	-	322
Roads to recovery	-	183
Bridges	-	100
Footpaths and cycleways	-	(48)
<i>Non-recurrent - State Government</i>		
Recreational, leisure and community facilities	1,317	834
Drainage	417	5
Footpaths and cycleways	315	32
Roads	-	236
Buildings	-	18
Total non-recurrent capital grants	3,813	5,222
Total capital grants	7,040	6,020



(c) Recognition of grant income

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

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

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

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

	2025 \$'000	2024 \$'000
Income recognised under AASB 1058 Income for Not-for-Profit Entities		
General purpose	11,605	325
Specific purpose grants to acquire non-financial assets	3,226	798
Other specific purpose grants	5,108	4,503
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	14,426	20,238
	34,365	25,864



Note 3 Funding for the delivery of our services (continued)

3.4 Funding from other levels of government (continued)

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

	2025 \$'000	2024 \$'000
Operating		
Balance at start of year	674	1,500
Received during the financial year and remained unspent at balance date	656	521
Received in prior years and spent during the financial year	(542)	(1,347)
Balance at year end	788	674
Capital		
Balance at start of year	1,374	1,194
Received during the financial year and remained unspent at balance date	4,229	1,333
Received in prior years and spent during the financial year	(1,352)	(1,153)
Balance at year end	4,251	1,374

Unspent grants are determined and disclosed on a cash basis.

3.5 Contributions

	2025 \$'000	2024 \$'000
Monetary	6,600	9,714
Non-monetary	1,899	-
Total contributions	8,499	9,714

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

	2025 \$'000	2024 \$'000
Land	1,555	-
Drainage	237	-
Roads	78	-
Footpaths and cycleways	21	-
Off street car parks	8	-
Total non-monetary contributions	1,899	-

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



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

	2025 \$'000	2024 \$'000
Proceeds of sale	5,102	5,188
Written down value of assets disposed	(13,922)	(4,738)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(8,820)	450

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

3.7 Other income

	2025 \$'000	2024 \$'000
Interest	2,533	1,851
Reimbursements	1,064	866
Rent	748	593
Rebates	1	144
Other	214	210
Total other income	4,560	3,664

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

	2025 \$'000	2024 \$'000
Wages and salaries	59,558	58,583
Annual leave and long service leave	7,518	7,784
Superannuation	7,831	7,644
Agency staff	2,920	4,130
WorkCover	2,509	3,531
Fringe benefits tax	328	276
Total employee costs	80,664	81,948

(b) Superannuation

Council made contributions to the following funds:

	2025 \$'000	2024 \$'000
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	235	254
	235	254
Employer contributions payable at reporting date	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	3,340	3,305
Employer contributions - other funds	3,650	3,460
	6,990	6,765
Employer contributions payable at reporting date	559	578

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



4.2 Materials and services

	2025 \$'000	2024 \$'000
Contract payments		
Waste Management	26,405	25,103
Operations - Maintenance	9,075	9,041
Operating Projects Expenditure	8,389	8,987
Active Ageing & Disability	1,307	1,319
Corporate Services	1,301	597
Arts & Cultural Services	589	744
Community Laws	483	456
Planning & Development	478	674
People & Culture	372	494
Other	1,386	686
Total Contract Payments	49,785	48,101
Administration costs	7,004	6,809
Utilities	4,332	3,567
Consumable materials and equipment	3,422	4,085
Information technology	3,362	3,214
Building maintenance	2,591	3,058
Insurance	2,476	2,230
Consultants	1,708	1,901
General maintenance	900	848
Finance and legal costs	834	1,108
Total materials and services	76,414	74,921

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

4.3 Depreciation

	2025 \$'000	2024 \$'000
Infrastructure	18,441	17,158
Property	5,746	6,119
Plant and equipment	1,472	1,507
Total depreciation	25,659	24,784

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



Note 4 The cost of delivering services (continued)

4.4 Depreciation - right of use assets

	2025 \$'000	2024 \$'000
Property	617	316
Computers and telecommunications	555	473
Plant and equipment	33	33
Total depreciation - right of use assets	1,205	822

4.5 Allowance for impairment losses

	2025 \$'000	2024 \$'000
Parking and animal infringement debtors	485	303
Other debtors	23	2
Total Allowance for impairment losses	508	305
Movement in allowance for impairment losses in respect of debtors		
Balance at the beginning of the year	15	37
New allowances recognised during the year	22	5
Amounts already allowed for and written off as uncollectible	(16)	(21)
Amounts allowed for but recovered during the year	-	(6)
Balance at the end of the year	21	15

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

4.6 Borrowing costs

	2025 \$'000	2024 \$'000
Interest - borrowings	3,767	3,012
Total borrowing costs	3,767	3,012

Borrowing costs are recognised as an expense in the period in which they are incurred.

4.7 Contributions and donations

	2025 \$'000	2024 \$'000
Contribution to Your Library Limited	4,510	4,312
Community support payments	1,463	1,637
Total contributions and donations	5,973	5,949



4.8 Other expenses

	2025 \$'000	2024 \$'000
Councillors allowances	470	469
Operating lease rentals	11	135
Auditor's remuneration - internal audit	69	121
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	96	92
Total other expenses	646	817



Note 5 Investing in and financing our operations

5.1 Financial assets

(a) Cash and cash equivalents

	2025 \$'000	2024 \$'000
Cash on hand	4	4
Cash at bank	34,319	16,612
Term deposits	20,000	20,000
Total cash and cash equivalents	54,323	36,616

(b) Other financial assets

	2025 \$'000	2024 \$'000
Current		
Term deposits	2,500	10,000
Total current other financial assets	2,500	10,000
Total other financial assets	2,500	10,000
Total cash and cash equivalents and other financial assets	56,823	46,616

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

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

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

(c) Trade and other receivables

	2025 \$'000	2024 \$'000
Current		
Statutory receivables		
Rates debtors	19,848	16,989
Special rate assessment	52	52
Parking and animal infringement debtors	4,010	3,253
Allowance for expected credit loss - infringements	(2,960)	(2,475)
Net GST receivable	1,858	1,260
Non statutory receivables		
Other debtors	1,505	1,714
Allowance for expected credit loss - other debtors	(21)	(15)
Total current trade and other receivables	24,292	20,778

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



(d) Ageing of receivables

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

	2025 \$'000	2024 \$'000
Current (not yet due)	566	797
Past due by up to 30 days	278	402
Past due between 31 and 180 days	179	103
Past due between 181 and 365 days	170	68
Past due by more than 1 year	312	344
Total trade and other receivables	1,505	1,714

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$nil (2024: \$nil) were impaired. The amount of the allowance raised against these debtors was \$nil (2024: \$nil). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with the Council's debt collectors or are on payment arrangements.

(f) Contract assets

	2025 \$'000	2024 \$'000
Accrued income	1,090	2,342
Total contract assets	1,090	2,342

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.



Note 5 Investing in and financing our operations (continued)

5.2 Non-financial assets

(a) Other assets

	2025 \$'000	2024 \$'000
Prepayments	1,167	1,340
Total other assets	1,167	1,340

(b) Intangible assets

	2025 \$'000	2024 \$'000
Software	1,879	2,419
Total intangible assets	1,879	2,419
Gross carrying amount		
Balance at 1 July 2024	8,357	7,777
Additions	404	580
Disposals	(366)	-
Balance at 30 June 2025	8,395	8,357
Accumulated amortisation and impairment		
Balance at 1 July 2024	5,938	5,035
Amortisation expense	878	903
Amortisation expense for disposals	(300)	-
Balance at 30 June 2025	6,516	5,938
Net book value at 30 June 2024	2,419	2,742
Net book value at 30 June 2025	1,879	2,419

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, trust funds and deposits and contract liabilities

(a) Trade and other payables

	2025 \$'000	2024 \$'000
Current		
<i>Non-statutory payables</i>		
Trade payables	13,068	6,003
Accrued expenses	4,846	5,025
Prepaid income	1,960	1,814
Total current trade and other payables	19,874	12,842

Prepaid income includes \$1.884 million for rates income that has been paid in advance.

(b) Trust funds and deposits

	2025 \$'000	2024 \$'000
Current		
Refundable deposits	1,831	1,722
Fire services levy	971	702
Retention amounts	105	100
Other refundable deposits	42	36
Total current trust funds and deposits	2,949	2,560

(c) Contract liabilities

	2025 \$'000	2024 \$'000
Contract liabilities		
Current		
Grants received in advance - operating	788	674
Grants received in advance - capital	4,251	1,374
Total contract liabilities	5,039	2,048

Trust funds and deposits

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

Contract liabilities

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



Note 5 Investing in and financing our operations (continued)

5.3 Payables, trust funds and deposits and contract liabilities (continued)

Purpose and nature of items

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

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

5.4 Interest-bearing liabilities

	2025 \$'000	2024 \$'000
Current		
Treasury Corporation of Victoria borrowings - secured	7,022	5,907
Other borrowings - secured	2,423	2,358
Total current interest-bearing liabilities	9,445	8,265
Non-current		
Treasury Corporation of Victoria borrowings - secured	59,752	57,374
Other borrowings - secured	14,608	17,032
Total non-current interest-bearing liabilities	74,360	74,406
Total	83,805	82,671

Borrowings are secured by the general rates revenue of Council.

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

	2025 \$'000	2024 \$'000
Not later than one year	9,445	8,265
Later than one year and not later than five years	41,996	34,045
Later than five years	32,364	40,361
	83,805	82,671

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.



In classifying borrowings as current or non-current Council considers whether at balance date it has the right to defer settlement of the liability for at least twelve months after the reporting period. Council's loan arrangements include covenants based on Council's financial performance and position at the end of the reporting period. These covenants are assessed for compliance after the reporting period based on specified financial ratios.

5.5 Provisions

	Employee \$'000s	Landfill rehabilitation \$'000s	Total \$'000s
2025			
Balance at beginning of the financial year	19,174	2,216	21,390
Additional provisions	6,559	355	6,914
Amounts used	(7,996)	(340)	(8,336)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	280	50	330
Balance at the end of the financial year	18,017	2,281	20,298
<i>Provisions - current</i>	16,971	365	17,336
<i>Provisions - non-current</i>	1,046	1,916	2,962
2024			
Balance at beginning of the financial year	18,979	2,629	21,608
Additional provisions	7,087	(218)	6,869
Amounts used	(7,040)	(214)	(7,254)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	148	19	167
Balance at the end of the financial year	19,174	2,216	21,390
<i>Provisions - current</i>	18,109	416	18,525
<i>Provisions - non-current</i>	1,065	1,800	2,865



Note 5 Investing in and financing our operations (continued)

5.5 Provisions (continued)

(a) Employee provisions

	2025 \$'000	2024 \$'000
Current provisions expected to be wholly settled within 12 months		
Annual leave	2,921	2,840
Long service leave	1,099	951
Gratuities	58	63
	4,078	3,854
Current provisions expected to be wholly settled after 12 months		
Annual leave	3,665	3,787
Long service leave	8,858	9,999
Gratuities	370	469
	12,893	14,255
Total current employee provisions	16,971	18,109
Non-current		
Long service leave	1,046	1,065
Total non-current employee provisions	1,046	1,065
Aggregate carrying amount of employee provisions:		
Current	16,971	18,109
Non-current	1,046	1,065
Total aggregate carrying amount of employee provisions	18,017	19,174

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

Annual leave

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

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

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

Long service leave

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



Gratuity retirement allowance

A gratuity retirement allowance exists for employees who commenced prior to 3 May 1996, with new employees who commenced after that date not being eligible, and is recognised in the provision for employee benefits as a current liability. Liabilities expected to be wholly settled within 12 months of the reporting date are measured at their nominal values. Liabilities that are not expected to be wholly settled within 12 months of the reporting date are measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

	2025	2024
Key Assumptions - AL:		
• Weighted average discount rate	1.82%	2.43%
• Weighted average index rate	2.50%	2.50%
• Average settlement period (years)	2	2
Key Assumptions - LSL:		
• Weighted average discount rate - current	3.43%	3.85%
• Weighted average discount rate - non-current	3.33%	4.11%
• Weighted average index rate - current	2.50%	2.50%
• Weighted average index rate - non-current	2.50%	2.50%
• Average settlement period (years)	16	18
Key Assumptions - Gratuity:		
• Weighted average discount rate	2.83%	3.62%
• Weighted average index rate	2.50%	2.50%
• Average settlement period (years)	29	27

(b) Landfill rehabilitation

	2025 \$'000	2024 \$'000
Current		
Cathies Lane landfill site	225	281
Llewellyn Reserve landfill site	140	135
	365	416
Non-current		
Cathies Lane landfill site	1,344	1,309
Llewellyn Reserve landfill site	572	491
Total non-current provisions	1,916	1,800
Total aggregate carrying amount of landfill rehabilitation provisions	2,281	2,216



Note 5 Investing in and financing our operations (continued)

5.5 Provisions (continued)

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

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

	2025	2024
Key assumptions - Cathies Lane landfill site:		
• Weighted average discount rate	4.55%	5.20%
• Inflation rate	2.56%	2.61%
• Settlement period (years)	9	10
• Estimated cost to rehabilitate	\$1.736m	\$1.814m
Key assumptions - Llewellyn Reserve landfill site:		
• Weighted average discount rate	4.54%	5.21%
• Inflation rate	2.56%	2.61%
• Settlement period (years)	9	10
• Estimated cost to rehabilitate	\$0.722m	\$0.711m

Cathies Lane landfill site

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

In the financial report for June 2025, Council has an amount of \$1.568 million as a provision for the restoration of the Cathies Lane landfill site and includes an ongoing commitment of approximately \$0.188 million per annum for site aftercare to meet EPA obligations where restoration works have been completed. This is based on the assessment undertaken in 2015 and a reassessment of the provision at balance date in which the provision was measured at the net present value of the future rehabilitation costs including aftercare and site monitoring costs. Included in the aftercare is the cost to provide a bank guarantee to meet the Financial Assurance requirements imposed by the EPA on Council for thirty years post closure of this site.



Llewellyn Reserve landfill site

Council's landfill site at Llewellyn Reserve was closed in 1985. In 2015-16 the EPA issued a Post Closure Pollution Abatement notice.

In the financial report for June 2025, Council has an amount of \$0.712 million as a provision for the restoration of the Llewellyn Reserve landfill site and includes an ongoing commitment of approximately \$0.080 million per annum to cover sampling, testing and reporting requirements as required by the EPA. This is based on an assessment undertaken in 2015 and a reassessment of the provision at balance date in which the provision was measured at the net present value of the future rehabilitation costs including aftercare and site monitoring costs.

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2025.

	2025 \$'000	2024 \$'000
Bank overdraft	1,500	1,500
Credit card facilities	200	200
Treasury Corporation of Victoria facilities	66,774	63,281
Other facilities	17,031	19,390
Total facilities	85,505	84,371
Used facilities	83,840	82,698
Unused facilities	1,665	1,673

5.7 Commitments

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

(a) Commitments for expenditure

2025	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
Operating					
Garbage collection and recycling	1,219	-	-	-	1,219
Library services	4,564	4,678	9,708	-	18,950
Infrastructure management	5,715	2,502	1,260	-	9,477
Consultancies	1,165	438	154	-	1,757
Cleaning contracts for council buildings	-	-	-	-	-
Total	12,663	7,618	11,122	-	31,403
Capital					
Buildings	7,384	54	-	-	7,438
Plant and equipment	959	-	-	-	959
Other infrastructure	2,105	-	-	-	2,105
Total	10,448	54	-	-	10,502



Note 5 Investing in and financing our operations (continued)

5.7 Commitments (continued)

2024	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
Operating					
Garbage collection and recycling	1,208	1,213	-	-	2,421
Library services	4,431	4,541	9,426	-	18,398
Infrastructure management	4,244	2,637	1,519	-	8,400
Consultancies	1,118	615	524	-	2,257
Cleaning contracts for council buildings	130	-	-	-	130
Total	11,131	9,006	11,469	-	31,606
Capital					
Buildings	348	14	3	-	365
Plant and equipment	-	-	-	-	-
Other infrastructure	4,964	174	220	-	5,358
Total	5,312	188	223	-	5,723

(b) Operating lease receivables

Council has a number of leases with external entities where they pay for the use of Council land and buildings. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 31 years. A number of these leases include a CPI based revision of the rental charge annually.

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

	2025 \$'000	2024 \$'000
Not later than one year	632	658
Later than one year and not later than five years	1,627	1,902
Later than five years	6,422	9,069
	8,681	11,629

5.8 Leases

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

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

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



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

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

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

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

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

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

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

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



Note 5 Investing in and financing our operations (continued)

5.8 Leases (continued)

Right-of-use assets	Property \$'000	Computers and Telecommunications \$'000	Plant and Equipment \$'000	Total \$'000
Balance at 1 July 2024	5,173	1,017	33	6,223
Additions	95	192	-	287
Depreciation charge	(617)	(555)	(33)	(1,205)
Balance at 30 June 2025	4,651	654	-	5,305
Balance at 1 July 2023	342	729	33	1,104
Additions	5,147	761	33	5,941
Depreciation charge	(316)	(473)	(33)	(822)
Balance at 30 June 2024	5,173	1,017	33	6,223

	2025 \$'000	2024 \$'000
Lease liabilities		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	1,053	1,316
One to five years	2,520	2,800
More than five years	3,317	3,801
Total undiscounted lease liabilities as at 30 June	6,890	7,917
Lease liabilities included in Balance Sheet at 30 June:		
Current	799	1,032
Non-current	4,640	5,215
Total lease liabilities	5,439	6,247



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.

	2025 \$'000	2024 \$'000
Expenses relating to:		
Leases of low value assets	11	21
Short-term leases	-	114
Total	11	135
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	3	11
Later than one year but not later than five years	-	3
Total lease commitments	3	14



Note 6 Assets we manage

6.1 Non-current assets classified as held for sale

	2025 \$'000	2024 \$'000
Buildings	-	959
Land at fair value	582	3,707
Total non-current assets classified as held for sale	582	4,666

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

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount at fair value 30 June 2024 \$'000	Carrying amount at cost 30 June 2024 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000
Land	1,105,940	7,216	-	1,555	-
Buildings	209,573	5,266	2,738	-	26,819
Plant and equipment	-	9,019	2,261	-	-
Infrastructure	841,060	97,780	16,606	344	226,175
Work in progress	-	23,304	27,877	-	-
	2,156,573	142,585	49,482	1,899	252,994

Summary of work in progress

	Opening work in progress \$'000	Additions \$'000	Transfers \$'000	Write offs \$'000	Closing work in progress \$'000
Property	2,897	7,874	(2,164)	(234)	8,373
Plant and equipment	755	660	(357)	(398)	660
Infrastructure	19,652	19,343	(15,332)	(425)	23,238
	23,304	27,877	(17,853)	(1,057)	32,271

The transfer from plant and equipment work in progress includes \$0.357 million that is included in the opening work in progress for plant and equipment, but was capitalised as infrastructure.

The transfer from infrastructure work in progress includes \$0.139 million that is included in the opening work in progress for property, but was capitalised as property.

The write offs from plant and equipment work in progress includes \$0.093 million that is included in the opening work in progress for infrastructure, but has been capitalised as an intangible asset.



Depreciation \$'000	Disposal \$'000	Impairment \$'000	Transfers	Write offs \$'000	Carrying amount at fair value 30 June 2025 \$'000	Carrying amount at cost 30 June 2025 \$'000	Total carrying amount 30 June 2025 \$'000
-	(47)	-	-	-	1,105,893	8,771	1,114,664
(5,746)	(6,363)	-	2,303	-	229,680	4,910	234,590
(1,472)	(680)	-	-	-	-	9,128	9,128
(18,441)	(2,682)	-	15,550	-	1,065,086	111,306	1,176,392
-	-	-	(17,853)	(1,057)	-	32,271	32,271
(25,659)	(9,772)	-	-	(1,057)	2,400,659	166,386	2,567,045



Note 6 Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land improvements \$'000
At fair value 1 July 2024	928,840	177,100	-
At cost 1 July 2024	4,062	-	3,154
Accumulated depreciation at 1 July 2024	-	-	-
	932,902	177,100	3,154
Movements			
Additions at cost	-	-	-
Contributions	40	1,515	-
Revaluation	-	-	-
Disposal at fair value	(47)	-	-
Disposal at cost	-	-	-
Transfers	-	-	-
Write offs	-	-	-
	(7)	1,515	-
Movements in accumulated depreciation			
Depreciation and amortisation	-	-	-
Accumulated depreciation of disposals	-	-	-
Revaluation	-	-	-
	-	-	-
At fair value 30 June 2025	928,793	177,100	-
At cost 30 June 2025	4,102	1,515	3,154
Accumulated depreciation at 30 June 2025	-	-	-
Carrying amount	932,895	178,615	3,154



	Total land \$'000	Buildings - specialised \$'000	Total buildings \$'000	Work in progress \$'000	Total property \$'000
	1,105,940	380,484	380,484	-	1,486,424
	7,216	5,370	5,370	2,897	15,483
	-	(171,015)	(171,015)	-	(171,015)
	1,113,156	214,839	214,839	2,897	1,330,892
	-	2,738	2,738	7,874	10,612
	1,555	-	-	-	1,555
	-	51,776	51,776	-	51,776
	(47)	(17,442)	(17,442)	-	(17,489)
	-	-	-	-	-
	-	2,303	2,303	(2,164)	139
	-	-	-	(234)	(234)
	1,508	39,375	39,375	5,476	46,359
	-	(5,746)	(5,746)	-	(5,746)
	-	11,079	11,079	-	11,079
	-	(24,957)	(24,957)	-	(24,957)
	-	(19,624)	(19,624)	-	(19,624)
	1,105,893	420,188	420,188	-	1,526,081
	8,771	5,042	5,042	8,373	22,186
	-	(190,640)	(190,640)	-	(190,640)
	1,114,664	234,590	234,590	8,373	1,357,627



Note 6 Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

(b) Plant and equipment

	Plant, machinery and equipment \$'000	Fixtures, fittings and furniture \$'000
At cost 1 July 2024	14,535	2,332
Accumulated depreciation at 1 July 2024	(7,512)	(2,236)
	7,023	96
Movements		
Additions	2,225	36
Disposal	(1,606)	(333)
Transfers	-	-
Write offs	-	-
	619	(297)
Movements in accumulated depreciation		
Depreciation and amortisation	(1,302)	(34)
Accumulated depreciation of disposals	1,022	333
	(280)	299
At cost 30 June 2025	15,155	2,035
Accumulated depreciation at 30 June 2025	(7,793)	(1,937)
Carrying amount	7,362	98



Computers and telecommunications \$'000	Artworks \$'000	Work in progress \$'000	Total plant and equipment \$'000
4,735	1,369	755	23,726
(4,204)	-	-	(13,952)
531	1,369	755	9,774
-	-	660	2,921
(2,918)	-	-	(4,857)
-	-	(357)	(357)
-	-	(398)	(398)
(2,918)	-	(95)	(2,691)
(136)	-	-	(1,472)
2,822	-	-	4,177
2,686	-	-	2,705
1,817	1,369	660	21,036
(1,518)	-	-	(11,248)
299	1,369	660	9,788



Note 6 Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000
At fair value 1 July 2024	874,905	18,040	163,229	288,196
At cost 1 July 2024	-	2,591	10,387	4,017
Accumulated depreciation at 1 July 2024	(277,363)	(4,720)	(87,952)	(155,606)
	597,542	15,911	85,664	136,607
Movements				
Additions at cost	3,399	47	3,094	2,685
Contributions	78	-	21	237
Revaluation	241,609	-	102,273	98,560
Disposal at fair value	(1,810)	-	(1,272)	-
Disposal at cost	-	-	-	-
Transfers	4,227	-	756	1,920
Write offs	-	-	-	-
	247,503	47	104,872	103,402
Movements in accumulated depreciation				
Depreciation and amortisation	(8,392)	(213)	(2,979)	(3,672)
Accumulated depreciation of disposals	1,412	-	1,004	-
Revaluation	(120,346)	-	(58,651)	(54,530)
	(127,326)	(213)	(60,626)	(58,202)
At fair value 30 June 2025	1,114,704	18,040	278,489	386,756
At cost 30 June 2025	7,704	2,639	-	8,859
Accumulated depreciation at 30 June 2025	(404,689)	(4,934)	(148,579)	(213,808)
Carrying amount	717,719	15,745	129,910	181,807



Recreational, leisure and community facilities \$'000	Off street car parks \$'000	Other infrastructure \$'000	Work in progress \$'000	Total infrastructure \$'000
-	28,486	-	-	1,372,856
103,406	-	6	19,652	140,059
(22,455)	(6,321)	(6)	-	(554,423)
80,951	22,165	-	19,652	958,492
5,406	1,975	-	19,343	35,949
-	8	-	-	344
-	23,237	-	-	465,679
(4,159)	(131)	-	-	(7,372)
-	-	-	-	-
8,082	565	-	(15,332)	218
-	-	-	(425)	(425)
9,329	25,654	-	3,586	494,393
(2,619)	(566)	-	-	(18,441)
2,198	76	-	-	4,690
-	(5,977)	-	-	(239,504)
(421)	(6,467)	-	-	(253,255)
-	51,593	-	-	1,849,582
112,735	2,547	6	23,238	157,728
(22,876)	(12,788)	(6)	-	(807,680)
89,859	41,352	-	23,238	1,199,630



Note 6 Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

Acquisition

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

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

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

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



Land under roads

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

Depreciation and amortisation

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

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

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

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

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

Repairs and maintenance

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

Valuation of land and buildings

Valuation of land and buildings were undertaken by Helen Crews AAPI 108813 from Westlink Consulting, a qualified independent valuer. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the Comprehensive Income Statement.

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

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



Note 6 Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

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

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Type of valuation
Land	-	177,100	-	June 2024	Full
Specialised land	-	-	928,793	June 2024	Full
Specialised buildings	-	-	229,680	June 2025	Full
Total	-	177,100	1,158,473		

Valuation of infrastructure

The valuation of footpaths and cycleways has been determined in accordance with a valuation undertaken by Mr Suthan Srimanoharan, B.Sc (Civil Eng), Asset Engineer, Knox City Council.

The date and type of the current valuation is detailed in the following table. An index based valuation was conducted in the current year for roads, drainage, and off street car parks. These index based valuations were based on unit costs calculated after considering both Rawlinsons unit rates and supplier contract rates, together with the requirements of *AASB 13 Fair Value Measurement* which now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

A full revaluation of bridges and drainage will be conducted in 2025-26 (last full revaluation in 2022-23), and a full revaluation of roads and off street car parks will be conducted in 2026-27 (last full revaluation in 2023-24).

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

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation	Type of valuation
Roads	-	-	710,188	June 2025	Index
Bridges	-	-	13,140	June 2023	Full
Footpaths and cycleways	-	-	129,910	June 2025	Full
Drainage	-	-	173,028	June 2025	Index
Off street car parks	-	-	38,821	June 2025	Index
Total	-	-	1,065,087		



Description of significant unobservable inputs into level 3 valuations

Specialised land is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 0% and 50%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$8 and \$1,547 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$287 to \$3,793 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary up to 90 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

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

	2025 \$'000	2024 \$'000
Reconciliation of specialised land at fair value		
Parks and reserves	837,228	798,754
Community facilities	34,476	34,476
Civic precinct	45,043	45,043
Transfer station	12,046	12,046
Total specialised land at fair value	928,793	890,319



Note 6 Assets we manage (continued)

6.3 Investments in associates, joint arrangements and subsidiaries

(a) Investment in associates

	2025 \$'000	2024 \$'000
Investment in associate accounted for by the equity method is:		
Your Library Limited (formerly Eastern Regional Libraries Corporation)	2,986	2,747

Your Library Limited

Background

The principal activity of Your Library Limited is the operation of libraries. Council's ownership interest of Your Library Limited as at 30 June 2025 was 36.39% (2024: 36.39%) based on Council's contribution of the net assets to the entity on its commencement on 1 July 2023. Council's proportion of voting power as at 30 June 2025 was 33.33% (2024: 33.33%).

On 27 June 2022, Knox City Council, Maroondah City Council and Yarra Ranges Council resolved, pursuant to Section 110(1) of the *Local Government Act 2020*, to participate in the formation of, and become a founding member of, Your Library Limited (a public company limited by guarantee). The Your Library Agreement reflects the Regional Library Agreement previously in place.

On 30 June 2023, in accordance with Section 330 of the *Local Government Act 2020*, Eastern Regional Libraries Corporation was wound up following the transfer of operations, staff, assets and liabilities from the Corporation to Your Library Limited. Your Library Limited commenced operations on 1 July 2023.

The three member Councils contributed in accordance with the libraries outlined in the Your Library Agreement and have continued as before with the objective of servicing the local community with library services.

	2025 \$'000	2024 \$'000
Fair value of Council's investment in Your Library Limited	2,986	2,747
Council's share of accumulated surplus		
Council's share of accumulated surplus at start of year	2,747	2,455
Reported surplus/(deficit) for year	239	292
Council's share of accumulated surplus at end of year	2,986	2,747
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,747	2,455
Share of surplus/(deficit) for year	239	292
Carrying value of investment at end of year	2,986	2,747
Council's share of expenditure commitments		
Operating commitments	257	314
Council's share of expenditure commitments	257	314



Council directly provides a number of additional resources free of charge to Your Library Limited in relation to the library branches in the Knox municipality. The annual operating cost to Council for providing these facilities are as follows:

	2025 \$'000	2024 \$'000
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	1,354	854

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

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





Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related parties

Parent Entity

Knox City Council is the parent entity.

Associates

Your Library Limited. Interests in associates are detailed in Note 6.3.

(b) Key management personnel

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

Details of KMP at any time during the year are:

Councillors

Councillor Jude Dwight (Mayor)	Mayor from 1 July 2024 to 26 October 2024
Councillor Lisa Cooper (Mayor)	Councillor from 1 July 2024 to 26 October 2024 and 11 November 2024 to 21 November 2024 Mayor from 21 November 2024 to current
Councillor Sorina Grasso (Deputy Mayor)	Deputy Mayor from 1 July 2024 to 26 October 2024
Councillor Glen Atwell (Deputy Mayor)	Councillor from 11 November 2024 to 21 November 2024 Deputy Mayor from 21 November 2024 to current
Councillor Yvonne Allred	Councillor from 1 July 2024 to 26 October 2024
Councillor Meagan Baker	Councillor from 1 July 2024 to 26 October 2024 and 11 November 2024 to current
Councillor Susan Laukens	Councillor from 1 July 2024 to 26 October 2024
Councillor Darren Pearce	Councillor from 1 July 2024 to 26 October 2024
Councillor Nicole Seymour	Councillor from 1 July 2024 to 26 October 2024
Councillor Marcia Timmers-Leitch	Councillor from 1 July 2024 to 26 October 2024
Councillor Parisa Considine	Councillor from 11 November 2024 to current
Councillor Chris Duncan	Councillor from 11 November 2024 to current
Councillor Paige Kennett	Councillor from 11 November 2024 to current
Councillor Peter Lockwood	Councillor from 11 November 2024 to current
Councillor Susan Pearce	Councillor from 11 November 2024 to current
Councillor Robert Williams	Councillor from 11 November 2024 to current

Chief Executive Officer and other key management personnel

Bruce Dobson	Chief Executive Officer
Judy Chalkley	Director Connected Communities
Greg Curcio	Director Customer and Performance
Matt Kelleher	Director City Liveability
Navec Lorkin	Chief Financial Officer
Grant Thorne	Director Infrastructure



	2025 No.	2024 No.
Total number of Councillors	16	9
Chief Executive Officer and other key management personnel	6	7
Total key management personnel	22	16

(c) Remuneration of Key Management Personnel

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

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

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation.

Post-employment benefits include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

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

All calculations of remuneration are on an accrual basis and include movements in employee leave provisions.

	2025 \$'000	2024 \$'000
Total remuneration of Key Management Personnel was as follows:		
Short-term employee benefits	2,275	2,385
Other long-term employee benefits	73	56
Post-employment benefits	187	194
Total	2,535	2,635



Note 7 People and relationships (continued)

7.1 Council and key management remuneration (continued)

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

	2025 No.	2024 No.
\$1 - \$9,999	5	-
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	6	-
\$30,000 - \$39,999	2	6
\$40,000 - \$49,999	1	-
\$50,000 - \$59,999	-	1
\$60,000 - \$69,999	-	1
\$100,000 - \$109,999	1	-
\$110,000 - \$119,999	-	1
\$170,000 - \$179,999	-	1
\$240,000 - \$249,999	-	1
\$250,000 - \$259,999	1	-
\$300,000 - \$309,999	-	1
\$310,000 - \$319,999	-	1
\$320,000 - \$329,999	1	-
\$330,000 - \$339,999	2	2
\$340,000 - \$349,999	1	-
\$440,000 - \$449,999	-	1
\$480,000 - \$489,999	1	-
	22	16

(d) Remuneration of other senior staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 (2023-24: \$170,000) and who report directly to a member of the KMP.

	2025 \$'000	2024 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	3,142	2,639
Other long-term employee benefits	114	77
Post-employment benefits	379	310
Total	3,635	3,026



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

	2025 No.	2024 No.
Income range		
\$170,000 - \$179,999	1	1
\$180,000 - \$189,999	-	1
\$190,000 - \$199,999	3	7
\$200,000 - \$209,999	3	-
\$210,000 - \$219,999	3	5
\$220,000 - \$229,999	4	-
\$230,000 - \$239,999	3	1
	17	15

7.2 Related party disclosure

(a) Transactions with related parties

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

	2025 \$'000	2024 \$'000
Contributions to Your Library Limited	4,510	4,312
Total transactions with related parties	4,510	4,312

Council directly provides a number of additional resources free of charge to Your Library Limited in relation to library branches in the Knox municipality. The annual operating cost to Council for providing these facilities is as follows:

	2025 \$'000	2024 \$'000
Knox City, Rowville, Ferntree Gully, Boronia and Bayswater Library Branches	1,354	854

(b) Outstanding balances with related parties

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

(c) Loans to / from related parties

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

(d) Commitments to/from related parties

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



Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

Developer contributions

As a result of development activity within the Knox municipality, Council has identified as a contingent asset the developer contributions of infrastructure assets and open space contributions to be received in respect of subdivisions that are currently under development totalling \$44.967 million (2023-24: \$27.400 million).

(b) Contingent liabilities

Contingent liabilities are:

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

Superannuation

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

Future superannuation contributions

In addition to the disclosed contributions, Knox City Council has paid unfunded liability payments to Vision Super totalling \$Nil during 2024-25 (2023-24: \$Nil). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 are \$0.220 million.

Landfill

Council has identified a previously unknown former landfill at Wantirna Reserve. An Environment Protection Authority (EPA) appointed auditor has verified an Aftercare Management Plan for the site, with no further investigation works required at the site.

Council continues to manage its two former landfill sites at Cathies Lane and Llewellyn Reserve as required by the Duty to Manage letter issued by the EPA. Council has been advised that financial assurances are no longer required for these sites, but will continue to put aside appropriate funds for ongoing management at the sites. Council has calculated its ongoing management costs for a period up to 30 June 2034.

8.1 Contingent assets and liabilities (cont'd)

Insurance Claims

As a large local authority with ownership of numerous parks, reserves, roads and other land holdings, the Council is regularly met with claims and demands allegedly arising from an incident that occurs on land belonging to the Council, or allegedly arising from incidents relating to Council business, services or activities. There are twelve outstanding insurance claims against the Council in this regard. The Council carries \$600 million of public liability and professional indemnity insurance and has an excess of \$0.050 million per claim on this policy. Therefore, the maximum liability of the Council in any single claim is the extent of its excess. The primary insurer is Liability Mutual Insurance (MAV Insurance). There are no claims that Council is aware of which would fall outside the terms of the Council's policy.



Liability Mutual Insurance

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

8.2 Change in accounting standards

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

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

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank and TCV borrowings. Details of the material accounting policy information and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of

the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

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

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. Council manages interest rate risk by adopting an investment policy that ensures:

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

Other than the borrowings taken out by Council in August 2024, 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.



Note 8 Managing uncertainties (continued)

8.3 Financial instruments (continued)

(c) Credit risk

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

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

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

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

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

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

(d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

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

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of +1% and -1% in market interest rates (AUD) from year-end rates of 4.127%.

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, primarily due to all loans taken out by Council to date being on a fixed interest rate.



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.

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

The AASB 13 amendments have impacted Council's financial statements as follows:

- The current replacement cost of Council assets, such as infrastructure assets, has increased by \$252.994 million, with \$143.139 million of this increase being due to the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets.

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.



Note 8 Managing uncertainties (continued)

8.4 Fair value measurement (continued)

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than land under roads, recreational, leisure and community facilities, plant and equipment, bus shelters, artworks and intangibles are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. For plant and equipment carrying amount is considered to approximate fair value given short useful lives. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 3 years. The valuations are performed either by experienced Council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset Class	Revaluation frequency
Land	2 years
Buildings	2 years
Roads	3 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	3 years
Off street car parks	3 years
Other infrastructure	3 years

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

Impairment of assets

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

8.5 Events occurring after balance date

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



Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserve

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
2025			
Property			
Land	919,802	-	919,802
Buildings	83,979	26,819	110,798
	1,003,781	26,819	1,030,600
Plant and equipment			
Artworks	31	-	31
	31	-	31
Infrastructure			
Roads	396,146	121,263	517,409
Bridges	2,662	-	2,662
Footpaths and cycleways	31,418	43,621	75,039
Drainage	78,863	44,030	122,893
Off street car parks	3,400	17,261	20,661
Other infrastructure	-	-	-
	512,489	226,175	738,664
Total asset revaluation reserve	1,516,301	252,994	1,769,295



Note 9 Other matters (continued)

9.1 Reserves (continued)

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
2024			
Property			
Land	850,082	69,720	919,802
Buildings	83,838	141	83,979
	933,920	69,861	1,003,781
Plant and equipment			
Artworks	31	-	31
	31	-	31
Infrastructure			
Roads	324,628	71,518	396,146
Bridges	2,662	-	2,662
Footpaths and cycleways	31,418	-	31,418
Drainage	78,863	-	78,863
Off street car parks	3,007	393	3,400
Other infrastructure	-	-	-
	440,578	71,911	512,489
Total asset revaluation reserve	1,374,529	141,772	1,516,301

Nature and purpose of asset revaluation reserve

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

**(b) Other reserves**

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2025				
Restricted reserves				
Basketball stadium infrastructure reserve	72	-	(72)	-
Defined benefits reserve	500	250	-	750
Open space reserve	10,792	5,093	(12,376)	3,509
Total restricted reserves	11,364	5,343	(12,448)	4,259
Unrestricted reserves				
Aged care reserve	2,790	-	(228)	2,562
City futures fund	-	-	-	-
HACC capital reserve	512	-	-	512
Library reserve	1,505	-	-	1,505
Revegetation net gain	153	65	-	218
Scoresby Recreation Reserve	234	33	-	267
Social housing reserve	2,559	1,344	-	3,903
Stamford Park	-	-	-	-
Unexpended grant reserve (Financial Assistance Grants)	-	4,700	-	4,700
Total unrestricted reserves	7,753	6,142	(228)	13,667
Total other reserves	19,117	11,485	(12,676)	17,926



Note 9 Other matters (continued)

9.1 Reserves (continued)

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2024				
Restricted reserves				
Basketball stadium infrastructure reserve	100	-	(28)	72
Defined benefits reserve	-	500	-	500
Open space reserve	17,248	5,917	(12,373)	10,792
Total restricted reserves	17,348	6,417	(12,401)	11,364
Unrestricted reserves				
Aged care reserve	2,960	-	(170)	2,790
City futures fund	246	-	(246)	-
HACC capital reserve	512	-	-	512
Library reserve	2,642	-	(1,137)	1,505
Revegetation net gain	88	65	-	153
Scoresby Recreation Reserve	203	31	-	234
Social housing reserve	2,559	-	-	2,559
Stamford Park	1,386	-	(1,386)	-
Unexpended grant reserve (Financial Assistance Grants)	8,609	-	(8,609)	-
Total unrestricted reserves	19,205	96	(11,548)	7,753
Total other reserves	36,553	6,513	(23,949)	19,117



Nature and purpose of other reserves

Basketball stadium infrastructure reserve

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

Defined benefits reserve

The purpose of this reserve is to fund a defined benefits call should it be made.

Open space reserve

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

Aged care reserve

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

City futures fund

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

HACC capital reserve

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

Library reserve

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

Revegetation net gain

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

Scoresby Recreation reserve

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

Social housing reserve

The purpose of this reserve is to provide funding for the planning, development, construction and/or purchase of social housing for the Knox Community.

Stamford Park

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

Unexpended grant reserve (Financial Assistance Grants)

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



Note 9 Other matters (continued)

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

	2025 \$'000	2024 \$'000
Surplus/(deficit) for the year	12,239	7,250
Non-cash adjustments		
Depreciation	25,659	24,784
Amortisation - intangible assets	878	903
Depreciation - right of use assets	1,205	822
Allowance for impairment losses	508	305
Borrowing costs	3,767	3,012
Finance costs - leases	288	132
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	8,820	(450)
Contributions - non-monetary assets	(1,899)	-
Increment in investment in associate	(239)	(292)
Change in operating assets and liabilities		
(Increase)/decrease in trade and other receivables	(3,006)	1,036
(Increase)/decrease in prepayments	104	(125)
(Increase)/decrease in contract assets	1,252	(1,334)
Increase/(decrease) in trade and other payables	1,804	(679)
Increase/(decrease) in contract and other liabilities	2,991	(646)
Increase/(decrease) in provisions	(1,092)	(218)
Increase/(decrease) in other liabilities	389	(2)
(Increase)/decrease in inventories	1	8
Net cash provided by/(used in) operating activities	53,669	34,506



9.3 Superannuation

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

Accumulation

The Fund’s accumulation categories receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

Defined Benefit

Knox City Council does not use defined benefit accounting for its defined benefit obligations under the Fund’s Defined Benefit category. This is because the Fund’s Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Knox City Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

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

As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which Knox City Council is a contributing employer) was 105.4%. The financial assumptions used to calculate the VBI were:

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

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Knox City Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

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

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category’s funding arrangements from prior years.



Note 9 Other matters (continued)

9.3 Superannuation (continued)

Employer contributions

Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, Knox City Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023-24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

Funding calls

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

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

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

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

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

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



The 2024 interim actuarial investigation surplus amounts

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

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

	2024 Interim investigation	2023 Triennial investigation
A VBI surplus	\$108.4 million	\$85.7 million
A total service liability surplus	\$141.4 million	\$123.6 million
A discounted accrued benefits surplus	\$156.7 million	\$141.9 million

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Knox City Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

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

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



Note 9 Other matters (continued)

9.3 Superannuation (continued)

The 2023 triennial actuarial investigation

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

	2023 Triennial investigation	2020 Triennial investigation
Net investment returns	5.7% pa	5.6% pa
Salary information	3.5% pa	2.5% pa for the first two years, and 2.75% pa thereafter
Price inflation (CPI)	2.8% pa	2.0% pa

Superannuation contributions

Contributions by Knox City Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of scheme	Rate	2025 \$'000	2024 \$'000
Vision super	Defined Benefit	11.5% (2024: 11.0%)	235	254
Other funds	Defined Benefit	11.5% (2024: 11.0%)	-	-
Vision super	Accumulation Fund	11.5% (2024: 11.0%)	3,340	3,305
Other funds	Accumulation Fund	11.5% (2024: 11.0%)	3,650	3,460

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$0.220 million.

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2024-25 year.





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