

An aerial photograph of a large park area. In the foreground, there's a large green field. To the right, a winding lake or river flows through the park, bordered by trees and a paved path. In the background, there are more trees and some buildings. The overall scene is lush and green, with some trees showing autumnal colors.

Central Goldfields Shire Council

Annual Report
2021 – 2022



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Central Goldfields Shire Council

Council Office
22 Nolan Street
Maryborough VIC 3465

Acknowledgement
of Traditional Owners

Central Goldfields Shire Council acknowledges the ancestors and descendants of the Dja Dja Wurrung. We acknowledge that their forebears are the Traditional Owners of the area we are on and have been for many thousands of years. The Djaara have performed age-old ceremonies of celebration, initiation and renewal. We acknowledge their living culture and their unique role in the life of this region.



VISION, PURPOSE, VALUES

COMMUNITY VISION STATEMENT

In 2031, we are an inspiring, thriving and prosperous community of choice, we've taken bold steps towards growing our economy and our community is full of optimism and opportunities.

We are kind, connected and inclusive and we nurture creativity, leadership and innovation. We value and invest in our young people and our health and wellbeing is high.

We live sustainably, cherish and protect our environment and heritage and we have access to outstanding jobs, education, health, community services, infrastructure, and affordable housing.

Council's Vision, Purpose and Values

Our Vision

To be an engaged, flourishing, lively and inclusive community.

Our Purpose

To seek, capture and develop opportunities to make our Shire a place of choice to live, work, visit and enjoy.

Our Values

- Focus on imperatives and goals
- Value aspiration and achievement
- Encourage innovation and lifelong learning
- Embrace value-added teamwork and partnerships
- Utilise our diversity to find better solutions

WELCOME

The Central Goldfields Shire Council Annual Report 2021–22 has been prepared in accordance with the requirements and guidelines of the Local Government Act 2020 and the Local Government Performance Reporting Framework.

It provides our community with a comprehensive report of our operations, achievements and challenges throughout the year.

It also provides in detail our performance during the 2021–22 financial year against the Council Plan 2021–2025 and the Annual Budget.

Need a copy?

The Central Goldfields Shire Council Annual Report 2021–22 is available online at www.centralgoldfields.vic.gov.au

Feedback

We welcome feedback on the Annual Report 2021–22. For more information, or to provide feedback, contact us our Customer Service team on 5461 0610 or email mail@cgoldshire.vic.gov.au

WHO WE ARE

OUR TOWNS

61% of the population live in Maryborough with the remaining population living in the surrounding townships of Carisbrook, Dunolly, Talbot, Majorca and Bealiba as well as surrounding farming districts.

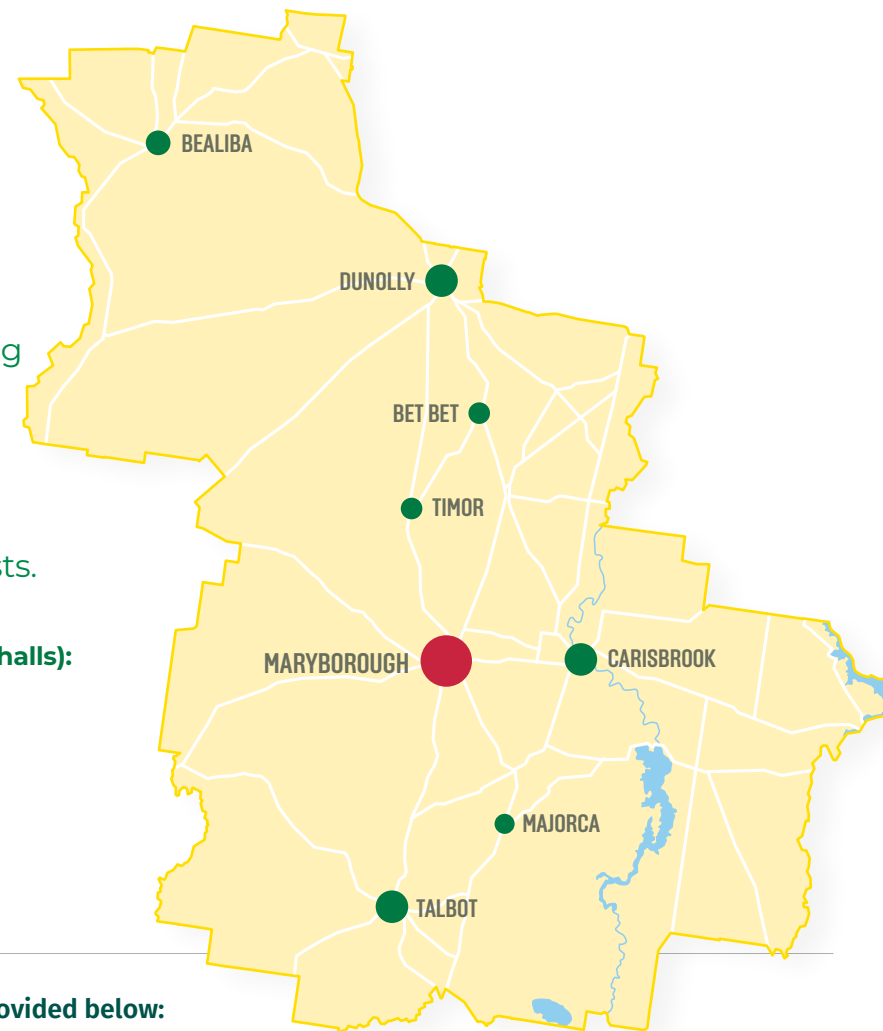
Each township is characterised by a unique vision, culture and interests.

Our Townships:

- Maryborough
- Carisbrook
- Dunolly
- Talbot
- Bealiba

Our localities (with community halls):

- Adelaide Lead
- Bowenvale/Timor
- Betley
- Daisy Hill
- Majorca
- Moliagul
- Wareek



A breakdown of population by township is provided below:



Bealiba
213



Carisbrook
1,192



Dunolly
899



Majorca
198



Maryborough
8,160



Talbot
452

OUR PEOPLE



— Australian Bureau of Statistics Census 2021.

The Central Goldfields Shire is home to
13,483 people

61%
of the population live in Maryborough

An area of **1,532** square kilometres



Median age:

52 years

- 14.6% of the population are aged up to 14 years
- 30.7% of the population are aged 65 and over

Employment:

48.5%
employed full time

36.8%
employed part-time



89.7%
of our population
speak English at home

2%
speak Filipino, Nepali,
Mandarin, Tagalog or Greek



82.3%
of our community is born
in Australia



2.3%
of our population (304 people)
are Aboriginal/Torres Strait
Islander people

The main birthplaces
outside Australia were:



3.4%
England



0.8%
New Zealand



0.6%
Netherlands



0.6%
Philippines



0.4%
Scotland

<https://abs.gov.au/census/find-census-data/quickstats/2021/LGA21670>

QUICK STATISTICS 2021–2022

**Customer Service**

- On average 90 phone calls per day
- On average 125 phone calls per day during restrictions
- On average 50 in-person enquiries per day

Waste

- 2,414 tonnes of waste collected
- 1,283 tonnes of recyclables collected
- 585 tonnes of green waste collected

Immunisation

- 1,275 vaccinations administered to high school students at Maryborough Education Centre and Highview College
- 1,205 immunisations administered to children aged between 0 and 6 years
- 263 adult vaccines administered
- 192 influenza immunisations administered as part of the 2022 workplace influenza program (includes Council staff and other businesses)
- 7 workplaces participated in the 2022 workplace influenza program
- 317 influenza immunisations administered as part of the 2022 community influenza program

Community Care

- 10,354 hours of home care
- 5,150 hours of personal care
- 698 hours of respite
- 8,264 meals on wheels delivered
- 1,656 hours of property maintenance
- 2,430 hours of planned activity group – social support
- 678 clients received services

**Maternal Child Health**

- Received 114 birth notifications
- Cared for 43 first time mothers
- Conducted 105 eye/vision screens (MIST) test for 3.5-year olds

**Central Goldfields Tourism**

- 55 tourism contacts per day on average* (based on the 327 days the VIC was open)
- 17,936 tourism contacts, including emails and phone calls
- 10,930 in-person visits to the Visitor Information Centre
 - Of these 24% were local, 26% were from Melbourne, 41% from regional Victoria, 9 % from interstate and 0.3% from overseas

Municipal Emergency Management

- Assistance provided to other councils for storm related damage
- 8 community engagement sessions held across the Shire
- Through the STAND program – 2 NBN satellites installed for use during emergencies (Dunolly & Talbot)

L2P

- Total number of probationary licences in 2021/2022 = 11
- Number of Learners in the program during the 12 months: 25
- Number of Active Mentors: 7
- Total Volunteer Hours: 377.50
- Total KMs travelled: 34293 km

Youth Programs

- Over 340 submissions were collected from children and young people as part of the Children and Young People First Project to improve health and wellbeing in ages 0 – 25
- 56 youth activities (including school holiday programs), with 1,244 young people attending in person and 14,700 views of online events
- 13 young people were successful in forming the 2022–2023 Central Goldfields Youth Council (inducted in July 2022)
- 19 young people responded to community engagement surveys
- 15 young people participated in LGBTQIA+ social group events

Website

- Users – 62,000
- Sessions – 102,000
- Average session duration of 1 minute 36 seconds
- 46.7% of visits made on desktop computer, 49.6% of visits made on mobile phones and 3.7% on tablets
- Most popular pages:
 - Home – 37,894
 - COVID19 information – 323
 - Current vacancies – 9,817
 - Waste/rubbish/transfer – 7,287
 - Pets-for-adoption – 4,725
 - Planning and building – 3,061
 - Rubbish and recycling – 2,668
 - Planning and building applications – 2,648
 - Rubbish and waste collection – 2,443

Social Media

- Central Goldfields Shire Facebook – reach 58,714 and 3,654 followers
- Central Goldfields Shire Twitter – 545 followers
- Central Goldfields Shire LinkedIn – 1809 followers
- Visit Maryborough & Surrounds Facebook – reach 59,501 and 2807 followers
- Maryborough Regional Library – reach 14,863 and 1024 likes
- Central Goldfields Art Gallery – reach 16,527 and 936 followers
- Central Goldfields Rehoming – reach 79,645 and 5360 likes

MAYOR'S MESSAGE

The completion and adoption of a ten year Community Vision and Financial Plan and the four year Council Plan using deliberative engagement processes, provided Council with clear goals and priorities which it was able to share with the community, stakeholders and governments.

These documents provided a sound basis to forge Council's priorities and activities and informed the development of a comprehensive Priority Projects Plan creating a focussed and targeted approach to advocacy for key investments to support our future direction.

The Community Vision envisages a community which is an inspiring, thriving, inclusive, connected and prosperous community of choice which is full of optimism and opportunities and where our health and wellbeing outcomes are high. There is a gap between our current socio-economic measures and this Vision and; the Council Plan, Priority Projects Plan and our Annual Action Plan have been targeted to help close this gap and create the future our Community seeks.

Closing this gap will require investment into priority initiatives. Council works hard to secure investment funding through grants, and our ability to progress exciting projects such as the Central Goldfields Art Gallery, Maryborough Railway Station activation and the Carisbrook Recreation Reserve have been possible because of Council's success in grants from the Victorian Government, which we deeply appreciate.

Similarly Council has been able to undertake a range of infrastructure projects in community halls and other community and recreation facilities as well as improvements to footpaths and roads due to welcome Commonwealth Government funding through the Local Roads and Community Infrastructure program.

Nevertheless, the demand and need for Council services and facilities exceeds our capacity to provide these, especially in a continued rate-capping environment. Many of these things are key to closing the gap and creating the future community described in our Vision.

The solution which is embedded within the Council Plan is population growth. Central Goldfields Shire sits between two of the fastest growing regional cities in Australia - Ballarat and Bendigo with a population growth corridor extending along the passenger rail service connecting Ballarat and Maryborough.

Our Shire has the community infrastructure to accommodate this growth and we need its benefits. Added passenger rail services are a priority, and Council was delighted with the announcement by the Victorian Government in its 2022-2023 Budget of four added weekend services which will also support recovering tourism and hospitality following the pandemic. Additional weekday services remain a priority.

Talbot has a need and capacity to accommodate planned sustainable growth and the funding from the Victorian Government for the Talbot Futures project, which includes planning for sewerage to enable added housing, is also much appreciated.

Improved mobile and digital connectivity remain real needs. The pandemic has added to their importance as work patterns change permanently.

Maryborough Aerodrome offers potential growth and attraction. Council established an expert Community Task Force to provide it with authoritative advice on future direction.



Council continues its active partnership with 12 other LGAs and the Victorian Goldfields Tourism Executive in support of the central Victorian Goldfields World Heritage Listing Bid. The opportunity for the magnificent Maryborough Railway Station to become a global destination as a contemporary immersive interpretation centre, telling the story of gold, offers immense potential benefits.

The hosting of the 2026 Commonwealth Games in regional Victoria also creates important opportunities and enables important alignment with the World Heritage Listing Bid especially through planned cross-regional heritage journeys, extending visitation and spend.

Council continues to work positively and creatively with the CEO, Executive and staff. This is key to achievement of our ambitious goals which we believe we need to achieve. It also supports effective and quality delivery. Council again extends its real appreciation to the CEO for her ready and deeply capable support and leadership. We recognise the added challenges that the pandemic years created for our CEO and staff and deeply appreciate the continued commitment to our community during this difficult period.

Councillor Chris Meddows-Taylor
Mayor, Central Goldfields Shire

CHIEF EXECUTIVE OFFICER MESSAGE

This year's Annual Report shows significant progress on Council's major initiatives and priority projects, delivered through another year disrupted by the impact of COVID-19. It was a year for celebration with the restart of events and activities after two years of lockdowns and restrictions

During 2021–22 our staff and volunteers continued to deliver services to our community despite ongoing restrictions and an increase in illness due to COVID-19. I want to thank all of them for their continued dedication and hard work in keeping services running during this time and for adapting to the constantly changing circumstances throughout the year.

Throughout the year we were able to re-commence face to face events and activities including school holiday programs run by our Library, Art Gallery and Goldfields Family Centre, the Bounce Back program run in Maryborough and fitness and walking programs such as Fun Fit in Talbot. It was fantastic to see people out and about again and reconnecting.

Getting people participating in exercise was a key focus during the year with exercise equipment and drinking fountains installed across the Shire through the Healthy Loddon Campaspe initiative (previously known as the Healthy Heart of Victoria).

To support the community recovery from COVID we provided an additional \$30,000 to our annual community grants program, specifically targeted at programs and activities that supported people who had experienced loneliness and isolation as a result of COVID restrictions.

To support local business recovery, a retail recovery program was developed and the Makers Market launched which encouraged visitors to the Shire to discover hidden gems in the retail areas of Dunolly, Carisbrook, Talbot and Maryborough.

During the year we delivered \$10.69 million of capital works, 40% higher than the previous year. Projects that are now visibly under construction include the refurbishment of the Central Goldfields Art Gallery, the redevelopment of the Carisbrook Recreation Reserve, the construction of the Carisbrook Levee and upgrades to lighting and communications at Lake Victoria which will support the Energy Breakthrough event which will be back in 2022 bigger and better than ever.

We continued to develop a range of key strategies and plans to support the Community's vision for the Shire. These strategies and plans were developed in consultation with the community and key stakeholders through workshops, forums and surveys and included a new four year Council Plan, Municipal Health and Wellbeing Plan, Industrial Land and Demand Assessment and Strategy, Climate Action Plan, Maryborough Flood Study, Positive Ageing Strategy, and a Disability Plan. These strategies and plans will inform future activities and projects undertaken by Council and our advocacy on behalf of the community to State and Federal Governments.

We cannot provide the services, projects, programs and activities without fantastic staff and volunteers. During the year we developed a Workforce Plan and a Volunteer Strategy to ensure that staff and volunteers are well supported and that we continue to attract and retain great staff and volunteers. We also adopted a Gender Equality Action Plan in 2022 to ensure we have a diverse and equitable workplace.



Thank you also to our Mayor and Councillors for the tireless work they do in supporting the community and supporting our staff and volunteers in their roles. Together we completed a lot of strategic work involving many hours of workshops, briefings and deliberations. This work is critical in delivering the vision of the community and the objectives outlined in the Council Plan.

I look forward to working closely with our Councillors, staff, volunteers, community and businesses in 2022–2023 to deliver the community's vision to be an inspiring, thriving and prosperous community of choice.

Lucy Roffey
Chief Executive Officer

HIGHLIGHTS AND CHALLENGES 2021-2022

July 2021

- Dunolly Library opens
- Planter boxes installed in Dunolly
- Council appoints Shaping Central Goldfields Community Advisory Group
- Winter Light I & II exhibitions opens at Gallery
- 2021 Energy Breakthrough cancelled due to pandemic
- Council appoints Maryborough Aerodrome Taskforce
- Winter Warmer Walks – round two launched
- Accessibility project at Maryborough Sports and Leisure Centre completed
- NAIDOC week event held at Goldfields Reservoir



August 2021

- Volunteer Strategy and Action Plan adopted
- Council and partners launch Keep Mentally Well resources
- Avoca District Co-operative announces \$40,000 for new Skate and Scooter Park
- Community News – winter edition distributed
- Optus Blackspot Tower turned on at Bealiba
- Positive Ageing Strategy adopted
- Partnership with Central Greenhouse Alliance announced
- 9 new residents welcomed at Australian Citizenship Ceremony



September 2021

- Goldfields Mob Connect Program completed by 13 participants
- Works to install new roof on Carisbrook Town Hall commence
- Five new outdoor dining spaces opened in Maryborough
- Funding announced for Talbot Futures project
- Outdoor exercise equipment in Talbot officially launched
- September School Holiday program held



October 2021

- Council determines to review safety at two significant intersections in Maryborough
- Two new footpath projects commence in Dunolly
- Bealiba Hall upgrade is completed
- Council Plan and Community Vision adopted



November 2021

- Bounce Back program held in Maryborough
- Local leaders come together to discuss climate action
- Stage two of Derby Road beautification project completed
- Spring Community News magazine distributed
- Gallery collection published on Google Arts and Culture
- Free Green Waste service for community
- Cr Chris Meddows-Taylor elected to serve second year as Mayor
- Disability Action Plan adopted
- Doing Business with Council online event held



December 2021

- Christmas decorations launched
- Upgrades in Daisy Hill completed
- Walking and Cycling Advisory Group convene for first time
- World Heritage Bid launched
- Funds confirmed for fourth and final stage of Carisbrook Levee
- 19 local groups share in community grant funding



January 2022

- January school holiday program held
- 2022 Australia Day awards announced at Australia Day celebrations
- Gallery redevelopment commences
- Maryborough Library renovation completed



February 2022

- Funding secured to support growth planning
- Stage Four tender awarded for Carisbrook Recreation Reserve
- Gallery acquires first work of art by Dja Dja Wurrung artist
- Council adopts Priority Projects Plan
- Gallery launches art talk series
- VicRoads relocates to Council's Customer Service Centre
- Talbot Fun Fit program launched



HIGHLIGHTS AND CHALLENGES 2021-2022

March 2022

- New home launched for Council's immunisation service
- Maryborough Aerodrome Taskforce report received
- LEAD Loddon Murray funding announcement held in Maryborough
- Lake lighting project officially launched by Minister Hutchins
- Preparing for an emergency information sessions held throughout Shire



April 2022

- April school holiday program held
- Central Highlands Water Choose Tap drinking fountain opens in Talbot
- Market Reserve upgrade in Talbot completed
- High back swing installed at Adventure Playground, Maryborough
- Survey launched to support business with staffing shortages
- ANZAC day events held across the Shire



May 2022

- Road resealing program commences
- Treasurer Tim Pallas visits Maryborough to announce Princes Park funding
- Council approves 50% fee discount for local sporting clubs
- Council adopts Motorised Mobility Device Strategic Plan
- National Volunteer Week event held
- Talbot Fun Fit program launched
- Autumn Community News magazine distributed



June 2022

- L2P program volunteers receive new uniforms
- Funding for Play Space Strategy and IT upgrades announced
- Makers and Collectors Market launched
- Council adopts 2022/23 Budget and Rating Revenue Plan
- Central Goldfields Climate Action Plan 2022-2030 adopted
- Additional funding announced for Gallery redevelopment
- Cr La Vella re-appointed to VLGA board
- New trees planted across the Shire
- Funding secured for Youth Fest
- Safety improvements carried out at Aerodrome
- NAIDOC Week event held at Maryborough Education Centre
- Talbot road upgrade complete
- Winter school holiday program commences
- Nightingale Street, Maryborough upgrade completed
- Outdoor exercise equipment installed in Maryborough
- Maryborough Retail Recovery Program endorsed



HIGHLIGHTS AND CHALLENGES 2021-2022

COVID-19 RESPONSE

The health and wellbeing of both our staff, volunteers and community have continued to be the focus of our COVID-19 pandemic response through 2021 and 2022.

Council has taken a lead role in supporting our community to recover from the pandemic in collaboration with key agencies.

Here's a list of some of the actions that were during the year:

Workplace changes and initiatives

Staff from across the organisation continued to show resilience and flexibility as the COVID-19 pandemic impacted on the way we operate.

Some of the initiatives include:

- Disaster Recovery Committee continued to meet
- Attendance at Grampians PHU Pandemic meetings to monitor cases and local impact
- Vaccination hub established with MDHS at the Community Hub
- Staff worked from home during peak outbreaks
- Mental health and support services made available to staff
- Regular communication to staff from CEO
- Council Meetings held virtually and live streamed to Council's Facebook page – when required to do so
- COVID-19 Safe Workplace Taskforce: Taskforce continued to ensure we are COVID-Safe across our sites and workplaces
- Flu vaccination program
- Staff meetings presented virtually via Workplace by Facebook

Committee representation

As part of our Northern Victorian Influenza Pandemic Plan, Council continued to coordinate and attend the following committees to make sure their response to the COVID-19 Pandemic supports the safety and wellbeing of people who live and work in Central Goldfields Shire:

Pandemic Response Working Group

Its role is to understand what's happening in the community and provide a coordinated approach to supporting the community and services, agencies and groups who work across the Shire.

Regional Emergency Management Team

This group oversees management of emergencies that affect the Loddon-Mallee Region. The focus for the COVID-19 pandemic is ensuring there are adequate resources to support the community. This includes ensuring the health system (GPs, Hospitals, Ambulance Victoria) can cope with the increase in demand, personal protective equipment is available for all health workers and Council staff conducting immunisations, and volunteer staffing numbers are not impacted.

Northern Victorian Pandemic Cluster Committee

This group oversees the coordination of the pandemic response for the Loddon-Campaspe Cluster (Central Goldfields, Loddon, Campaspe, Mount Alexander and Bendigo councils).

Pandemic Relief & Recovery Sub-Committee

The Pandemic Relief & Recovery Sub-Committee provided important information to Council's Pandemic Response Working Group.

The role of this Sub-Committee is to ensure a coordinated and collaborative approach is taken to the delivery of relief and recovery activities through the COVID-19 pandemic.

- SES
 - MDHS
 - Red Cross
 - Asteria
 - Victoria Police
 - Committee for Maryborough
 - Lions Club
 - Rotary
 - Zonta
- Uniting Care Ballarat
 - Salvation Army
 - Mill House (formerly GELC)
 - Maryborough Community House
 - Centre for Non-Violence
 - Loddon-Campaspe Community Legal Service
 - Dunolly Community House

This Sub-Committee includes representation by:

Loddon-Mallee Regional Relief Team

The role of this group is to ensure that all relief activities are coordinated at the regional level.



CASI Community Recovery Grants

Council provided \$30,000 in CASI Community Recovery Grants to enable community organisations and groups to facilitate community recovery with a focus on supporting people who experience loneliness, isolation and disconnection to establish social networks through:

- practical help
- emotional support, and
- social activities.

CASI grants were provided to the following organisations and community groups:

| | |
|---------------------------------------|-----------------|
| Committee for Maryborough | \$6,000 |
| Maryborough Netball Association | \$2,960 |
| Maryborough Volunteer Resource Centre | \$8,004 |
| Mill House | \$9,839 |
| Talbot Arts and Historical Museum | \$3,542 |
| TOTAL | \$30,345 |



Economic Response and Recovery

The COVID-19 pandemic continued to be challenge for the local business community, particularly the retail sector.

The need for new approaches to support the retail sector was identified as a key priority in the Shire's Economic Development Strategy, with the core objectives being:

- Nurturing resilience into the retail sector
- Identifying gaps in retail provision across the Shire's key townships
- Better equipping traders to respond to structural changes in the industry; and
- Improving tourist retailing to service visitors

The impacts of the COVID-19 pandemic on the local retail sector gave greater urgency to this priority, due to the accelerated trend towards on-line shopping, the greater capacity of larger players to absorb the impacts of lockdowns and the consolidation of some retail into larger cities. The smaller local retailers and traditional CBD shopping strips, that are critical to local jobs and profits being retained and circulated in the local economy, needed support to meet these challenges. This was particularly true for Maryborough, which acts as a retail activity hub for the Shire and wider region.

In consultation with local retailers, and with funding support from the Victorian State Government, Council developed a Maryborough Retail Recovery Program.



Maryborough Retail Recovery Program

The key objectives of the Program are to:

- Build on existing strengths
- Provide a program of initiatives and recommendations that respond specifically to the needs, character, values and opportunities of Maryborough
- Connect into and build on existing opportunities and programs
- Encourage residents to shop and spend local
- Increase tourism and visitation, and spend in local shops, restaurants and services
- Build the capacity of traders, and makers
- Provide useful and practical support to plan for businesses and advocate for resources

A key initiative of the Maryborough Retail Recovery Program was the Makers Market – a 'deconstructed' market trail inviting residents and visitors to explore Dunolly, Carisbrook, Talbot and Maryborough and the undiscovered gems these townships have to offer. The program was made possible with funding from the Victorian Government's COVIDsafe Outdoor Activation Fund.



Community Grants

Fourteen local community groups shared in \$32,064 in funding as part of the 2021–2022 Community Grant recipients which were announced in January, 2022.

The 2021–2022 Community Grants Program recipients:

| | |
|--|-----------------|
| Talbot Farmers Market | \$2,412 |
| Rotary Club of Maryborough | \$2,675 |
| Maryborough Toy Library | \$2,684 |
| Castlemaine-Maryborough Rail Trail | \$2,000 |
| Mill House | \$3,011 |
| Talbot Town Hall Committee | \$2,164 |
| Maryborough VRI Croquet Club | \$3,194 |
| Carisbrook Football Netball Club | \$2,000 |
| Talbot Senior Citizens | \$3,615 |
| Maryborough Netball Association | \$2,615 |
| Dunolly Community House and Mill House | \$3,175 |
| Dunolly Vehicle Club | \$1,000 |
| Carisbrook Historical Society | \$824 |
| Maryborough Family History | \$695 |
| TOTAL | \$32,064 |

FINANCIAL SNAPSHOT

IN BRIEF

Council recorded an operating surplus of \$4.5m for the 2021–22 financial year and a \$6.6m variance on budget resulting from two main items;

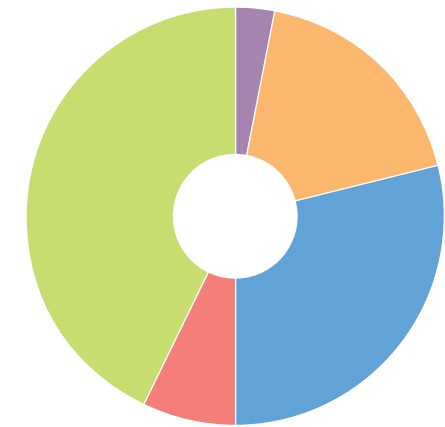
- Timing of capital grants mainly for Major Projects (\$5.7m)
- Costs for materials and services (\$1.5m)

Council’s total income was \$36.9m as compared to a budget of \$40.8m. This reduction reflects the timing of capital grants and the recognition of that revenue, there were also additional operating grants of \$1.7m.

Council cash and investments was \$20.5m at 30 June 2022, reflecting cash for Capital Grants have been received, with these projects underway. This will continue to be recognised in the 2022–23 financial result as projects are delivered.

The value of property, infrastructure, plant and equipment increased from \$308.7m to \$354.6m as a result of Asset Revaluations of \$41.2m, capital expenditure of \$10.7m and depreciation of \$6.4m.

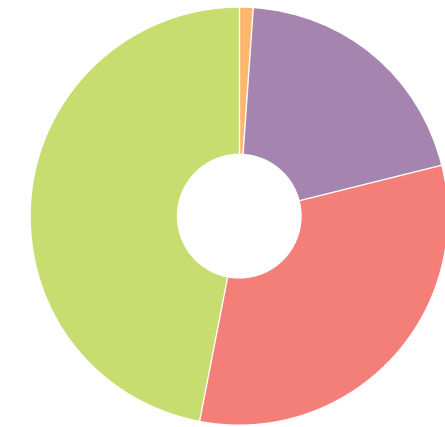
REVENUE



- **43%** Rates and charges
- **7%** User charges, fees and fines
- **29%** Grants – operating
- **18%** Grants – capital
- **3%** Other income

Council’s total revenue for the 2021–2022 year was \$36.9m compared to \$30.2m in 2020–2021. The chart above shows the different sources of revenue for Council, with rates and waste charges contributing 43% of total revenue.

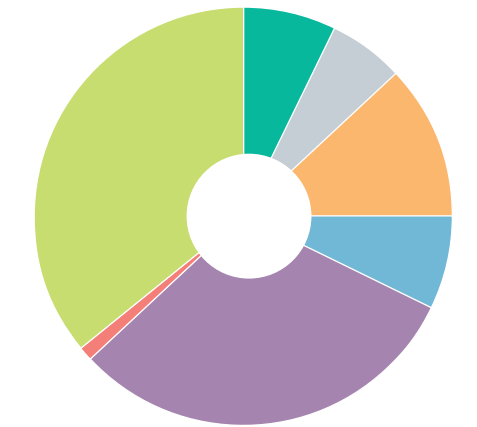
EXPENDITURE



- **47%** Employee costs
- **32%** Materials and services
- **20%** Depreciation and amortisation
- **0%** Borrowing costs
- **1%** Other expenses

Council’s total expenditure for the 2021–2022 year was \$32.4m compared to \$31.8m in 2020–2021. The chart above shows the different categories of expenditure for Council with employee costs being the largest expense type. A major driver in increased costs was additional materials and services which increased by \$0.6m, both through additional grants to fund spending and some cost increases.

CAPITAL WORKS



- **36%** Roads
- **1%** Bridges and major culverts
- **31%** Buildings
- **7%** Plant and equipment
- **12%** Land Improvements
- **6%** Drainage, kerb and channel
- **7%** Other Infrastructure

During the year Council completed \$10.7m of capital works and continues the growth in delivery over a number of years with \$7.1m in 2020–2021 and \$6.5m in 2019–2020 of capital works projects. Road and related infrastructure accounted for 36% of the capital spend.

MAJOR CAPITAL WORKS

Central Goldfields Shire delivered a Capital Works program of \$10.69M for the 2021–2022 financial year, 40% higher than the previous financial year.

Central Goldfields Art Gallery

The redevelopment due to be completed by the end of 2022 will see the Gallery, located in the 1861 historic fire station, refurbished and extended, including opening the original fire doors at the front of the Gallery, increasing Gallery exhibition spaces and the installation of improved environmental and climate controls.

\$1.2 million in additional funding was secured during the year from the State Government for phases 2 and 3 of the Central Goldfields Art Gallery's revitalisation project. The investment added to the \$500,000 Council announced in May 2021 for Stage 1 of the project as part of the Victorian Government's Regional Infrastructure Fund and Council's contribution of \$273,000 in the 20/21 Budget.

We were also successful in securing an additional \$355,215 in funding from the Victorian Government's Regional Collections Access Program which will complete works on the roof, install new internal walls & ensure industry standard display capacities.



Gallery Indigenous Interpretative Garden

Designs for the Indigenous Interpretive Garden that form part of the Central Goldfields Art Gallery redevelopment were finalised during the year. These designs were developed through an Indigenous Wartaka process to ensure Dja Dja Wurrung people led the development of the cultural themes embedded within the design.

The workshops focused on creating space for storytelling, conceptual mapping and also visioning to ensure the integral values of respect, recognition and reconciliation.

This process was facilitated by the Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC) and supported by Landscape Architects, 3Acres. Council submitted the designs to the Regional Tourism Infrastructure Projects funding program and was successful. \$225,000 will be received in the 2022–2023 year to complete the garden.



Carisbrook Recreation Reserve

Identified as one of Council's Priority Projects, as well as a key project in Council's Recreation and Open Space Strategy 2020-29, the redevelopment of the Carisbrook Recreation Reserve will deliver an accessible and inclusive modern sporting facility providing dedicated change rooms for females, and a community hub for the growing population of Carisbrook and surrounding townships.

The Carisbrook Recreation Reserve upgrade project is being delivered in four stages – with stage one and two complete. Stage three includes: female friendly player change rooms and amenities; female friendly umpire change rooms and amenities; first aid room; multi-purpose room for events and meetings; office; and accessible toilet.

The stage four works, valued at \$890,000, involves the redevelopment of the bowls pavilion

The project has been funded by the Victorian Government \$4.16 million and Council \$338,000.

Maryborough Station Activation

Detailed designs to transform the Maryborough Railway Station into a vibrant visitor hub progressed during the year. Building on initial improvement works to the Station completed in March 2021, this project will transform Maryborough Railway Station into a visitor and activity hub that will accommodate a mix of tourism, commercial transport and community uses.

Project elements include installation of digital infrastructure and interpretive experiences, upgrades to the café and visitor information centre sites, provision of creative studio spaces and improvements to the accessibility, landscaping and parking functions of the Station. Stage Two of the project is jointly funded with \$1.8 million from the Victorian Government's Stronger Regional Communities Program and \$200,000 from Council

Carisbrook Levee

The final stage of this project involves the construction of the Western Levee – south of Pyrenees Highway – which includes a 1,500-metre earthen levee bank, open drainage and associated works. During the year Council awarded the contract to local company, Doran Earthmoving, following a public tender process. The project is expected to be completed by the end of 2022.

The final stage is being funded through a joint agreement between the Federal and State Government (\$1.2 Million).

Council has also allocated \$600,000 to the project.

Energy Breakthrough Communications Upgrade

During the year Council awarded the communications upgrade works package to local business Troy Walker Electrical Pty Ltd, following a public tender process. These works will be complete in time for the 2022 Energy Breakthrough Event and are part of other enhancements to the festival site, racing conditions and the visitor experience made possible by a \$1.5 million grant Victorian Government (announced in May, 2020).

Lake Victoria Lighting Upgrade

Works to install 10 new lights, as well as replace the existing lighting with energy efficient LED solar lights, around Lake Victoria were completed during the year.

The \$150,095 project was funded by the Victorian Government's Community Crime Prevention Program to improve community safety at the site.

The project was developed in response to community feedback as part of the development of the Active Central Goldfields Recreation and Open Space Strategy, Your Community 2020 Community Plan and the Active Living Census.

Maryborough Regional Library refurbishments

Central Goldfields Shire Council received \$145,000 of funding as part of the Victorian Government's Living Libraries Infrastructure Program to refurbish and modernise the Maryborough Regional Library. The refurbishment included a new circulation desk and flexible shelving, fresh paint and carpet.

The upgrade has created more room for popular services including children's programming, school holiday events and senior's activities.



Dunolly Library complete

The refurbishment of the former police station building in Dunolly, located in the Dunolly Courthouse precinct on Market Street, was completed during the year to become the new Dunolly library facility.

The project involved the re-stumping of the existing building and the construction of an accessible toilet, ramp, new shelving, fresh paint and new carpet. The new site also features air-conditioning.

The new facility has replaced the Outreach Van service and features a larger collection of resources, services and activities as well as an increase in opening hours making it more accessible to the community. It also offers a public access computer, free WIFI and additional children's programming.

Maryborough Outdoor Pool

As part of restoration works of the heritage listed Maryborough Outdoor Pool, further structural assessments identified the condition of the pool had declined since the previous assessment in April 2021. The pool has reached the 'end of life' stage and cannot be re-opened until the pool is demolished and rebuilt.

Work continues with Heritage Victoria to use the \$2.0 million in funding to upgrade the octagonal pool, the plant room and the main entrance building. Council will work with Heritage Victoria to ensure the heritage significance of the complex maintained and will continue to advocate for funding from the State and Federal Government to rebuild the main pool so it can be re-opened to the public.

Skate and Scooter Park

The construction of the Skate and Scooter Park at the Adventure Playground at Princes Park, Maryborough, expected to be complete by the end of 2021 was delayed to August 2022.

The project is jointly funded by the Victorian Government through the Sports Recreation Victoria – Local Sports Infrastructure Fund – \$250,000, Community Bank Avoca, Maryborough and St Arnaud (in partnership with the Maryborough Lions Club) – \$40,000 and Council \$395,000.

MAJOR CAPITAL WORKS

Annual road, footpath and infrastructure program

In 2021–22 we completed \$5.4 million of road, footpath and other infrastructure works as part of our annual renewal program. Key projects undertaken included:

- Road re-construction works on Dunolly Avoca Road (between Racecourse Road and Shaw Track) in Dunolly funded by Victorian Government's AgriLinks Upgrade Program
- Works to upgrade Goldsmith Street, Maryborough from Wills Street to Newton Street
- Road re-construction works on Gillies Street (between Layton Road and Sutton Road) jointly funded by Council and the Federal Government Local Roads and Community Infrastructure Program
- Upgrade to Pascoe Avenue, Maryborough – between Park Road and Court Bowl
- Upgrade to Nightingale Street, Maryborough funded by Federal Government Roads to Recovery program
- Upgrade to Main Street in Bealiba funded by Federal Government Roads to Recovery program
- Upgrade to Prince Alfred Street – Ballarat Street to Rowe Street in Talbot (pictured opposite)

New footpaths were constructed in Maryborough and Dunolly:

- Park Road from the Golf Course to Gardiner Street – 340 metres
- Goldsmith Street from Kars Street to Inkerman Street – 230 metres
- Hollyrood Street from Gladstone Street to Park Road – 450 metres
- Cross Street from Burke Street to Napier Street – 105 metres
- Napier Street from Derby Road to Clarke Street – 50 metres
- Bull Street, Dunolly between Market and Havelock Street – 300 metres
- Market Street, from Bull Street to Dunolly Swimming Pool – 100 metres



Conservation Management Plan Princes Park Grandstand

During 2021 Council developed a conservation management plan (CMP) for the Princes Park Grandstand.

The CMP identifies the heritage significance of the building, the conservation policies to be applied to protect the significance of the building and a strategy through which the building can be managed.

The CMP for Princes Park Grandstand was developed by Heritage Architect Amanda Jean with technical reports by Cardno and historian Charles Fahey. The CMP has been created in consultation with users of the building as well as the broader community.

The plan found that while the Grandstand is in a sound condition, immediate conservation and cyclic maintenance is vital to ensure that deterioration does not accumulate to the point of loss of original fabric and significant structural damage. Retention of the original structure, conservation of original fabric and design, compliance with regulatory codes and improved user expectation are all possible.

The conservation of the Princes Park Grandstand was included in Council's updated priority projects plan for advocacy to State and Federal Government for funding.



Community Infrastructure improvements

With \$789,546 of funding from Round 1 of the Federal Government Local Road & Community Infrastructure Program, a series of improvement works were carried out in the following townships informed by their Community Township Plans. These included shade sails, playground improvements, kitchen upgrades, roof works and signage.

Bealiba & District

- Shade sails and improvements to the playground
- Bealiba Hall improvement including upgrading of kitchen and split system air conditioner installed in the Main Hall

Bet Bet & District

- Improvement works at the Betley Mechanics Institute Hall including BBQ shelter & seating

Carisbrook & District

- Carisbrook Town Hall improvement including drainage and roof upgrade works (pictured first)

Dunolly & District

- Improvements to town signage
- Improvements to Dunolly Hall
- Shade sails Dunolly swimming pool (picture second)

Majorca & District

- Shade sails and improvements to the playground
- Hall improvement works including repainting internal and external of the building

Talbot & District

- Installation of new toilets at the Town Hall
- Improved kitchen at London House
- Shade at Market Square (pictured third)

Timor & District

- Timor/Bowenvale and Wareek Hall improvements including installing air conditioning and painting improvement works (pictured last)
- Shade sails and improvements to the playground

Daisy Hill

- Renew shade sail
- Hall improvements

Adelaide Lead

- Hall improvements



MAJOR ACHIEVEMENTS AND INITIATIVES

During 2021/22 Council developed and adopted the following key strategic documents through consultation with the community:

Community Vision and Council Plan – Shaping Central Goldfields Project

The Community Vision reflects our community's values and aspirations for the future and details how Central Goldfields Shire needs to grow and develop over the next 10 years and beyond. The Council Plan is a key strategic document that will guide Council's decision making and resource allocation for the next four years.

More information on the implementation of the Council Plan is in Our Performance section.

Municipal Health and Wellbeing Plan

The Plan provides Council and partners a strategic framework to plan, coordinate and deliver services and initiatives to improve local public health and wellbeing.

Industrial Land and Demand Assessment and Strategy

Key recommendations in the Strategy include facilitating development of a new area for smaller sites (similar to Drive In Estate); address planning constraints and uncertainties affecting larger industrial sites primarily in Maryborough/Flagstaff; and address the lack of established industrial land developers serving ongoing demand within the Shire.



Climate Action Plan

The Plan provides strategic direction to 2030 through six priority areas and nineteen goals. This includes a Net Zero emissions by 2030 target for Council's operations. The Plan also reflects the aspirations of community, particularly in terms of elevating council's leadership role in tackling climate action locally.

Maryborough Flood Study

Council, in partnership with the North Central Catchment Management Authority (CMA) and the Victoria State Emergency Service, received Federal Government funding to undertake the Maryborough Flood Study. Detailed flood modelling for Maryborough was needed to update our existing planning controls, inform future planning, and improve flood warning.

Positive Ageing Strategy

The purpose of the Positive Ageing Strategy 2021–2026 is to guide Council's approach in all of its activities to promote positive ageing by becoming an Age Friendly Shire and to ensure that we meet the changing needs of our population throughout their lifetimes.

Inclusive: Central Goldfields Shire's Disability Plan 2022-2027

Central Goldfields Shire will continue to be accessible and inclusive for people living with a disability. Inclusive ensures that Central Goldfields' goods, services, facilities and employment opportunities are accessible and inclusive for people living with a disability.



Motorised Mobility Device Strategy

The Motorised Mobility Device Strategy identifies the needs of people who use motorised mobility devices in Maryborough and develops actions to provide better connections and safety of the users.



Volunteer Strategy and Action Plan

The Action Plan was developed with four areas of focus – promotion, recruitment, support and retention, and engage, celebrate and recognise.

Central Goldfields Shire Asset Plan 2022-2032

Council manages over \$500 million in infrastructure assets on behalf of the community. These assets range from significant structures such as roads and buildings through to park furniture and play equipment. These assets are a significant investment and require sound asset management and planning. The Asset Plan outlines Council's approach to managing these assets over the next 10 years.

MAJOR CHANGES

During the year there were no major changes made to the organisation structure.

Major contracts that were extended or renewed during the year included:

- Waste – Council granted Waste Recyclers Victoria Pty Ltd an extension to the G1019-15 contract for the period of 5 October 2022 to 5 October 2023 for the value of \$1,872,000
- Swimming pools – Council resolved to continue with an external contract model for the delivery of leisure services at Maryborough Sports and Leisure Centre and the three outdoor pools and took up the 5-year contract extension option (2021–26) with Unified Community Sport and Leisure Ltd.

OUR COUNCIL

Central Goldfields Shire's Councillors for 2020-2024 were officially sworn in at a Council Meeting on Tuesday 17 November, 2020.

Councillor Chris Meddows-Taylor was voted in as Mayor for a second term at the Council Meeting on Tuesday 15 November 2021.



Councillor Chris Meddows-Taylor (Mayor)

First elected as a Councillor to the Central Goldfields Shire Council in 2005, Cr Meddows-Taylor, returned to serve his fourth term and fifth Mayoral term in 2020, the last being in 2011.

As chair of the Goldfields Regional Tourism Board, he remains actively involved in community leadership which included the successful Central Victorian Goldfields World Heritage Listing bid project, supported by partnerships across 13 municipalities. He also has held various other regional leadership roles.

His previous career in the Victorian public sector in the Department of Premier and Cabinet and the Education Department, and work in large corporate sectors, including BHP Billiton and AXA, has equipped this highly experienced change leader with a diverse skillset with key interests in strategy, leadership, culture, machinery of government, regional development, advocacy and Goldfields heritage.

Community leadership roles within the Shire have included President of ASTERIA and Vice President of Havilah and a number of Talbot organisations including the establishment of the Talbot Farmers Market.

Cr Meddows-Taylor holds a Mayor Emeritus award from the Municipal Association of Victoria. His post graduate studies are in public policy and is an Honorary Research Fellow at Federation University.



Councillor Liesbeth Long

First elected to the Central Goldfields Shire Council in 2020, Cr Long is Dutch by birth and migrated to Australia with her family in 1982.

Since 2003, she has been a primary producer alongside her husband Andrew and together they have three adult children and one grandchild. Fifth generation farmers (circa 1876), producing fine Merino wool, prime lambs, oaten hay and mixed cropping at Timor West, Cr Long has actively been involved in all aspects of farming including accounts management. She also works off-farm as a casual/relief Kindergarten Educator.

An active community volunteer for the past 18 years serving on the Bowenvale Hall committee and the Bowenvale CFA. Passionate about educational opportunities for youth, Cr Long has served as President of the Timor Primary School Council and on the Highview College Board, notably as the College's first female Chairperson.

With an immense love of the great outdoors, enjoying multi-day hiking as well as cycling around the Central Goldfields' quiet country roads, Cr Long also enjoys photography, reading and spending time with her family.

She is currently completing the Lead Loddon Murray Community Leadership Program and is a graduate of Leading Excellence Maryborough and the ADAPT Loddon Mallee Climate Leadership Programme. She also has a Cert III and Diploma in Early Childhood Education and Care.



Councillor Grace La Vella

First elected to the Central Goldfields Shire Council in 2020, Cr La Vella previously served two terms as Councillor on the Manningham City Council.

Raised in Maryborough, Cr La Vella attended the 404 State School and Maryborough Technical College and during this time was very active in many local clubs and sporting associations. Upon completing school, she trained as a nurse at the Maryborough and District Hospital.

Cr La Vella advanced her nursing career in Melbourne as a theatre nurse before going on to complete a Diploma of Management.

Having owned and managed two successful small businesses with an association to the Victorian Racing Club, Cr La Vella recognises the importance of open dialogue and community consultation.

Additional study in the counselling field, coupled with her broad community volunteering experience, led to a role in the student services department at a prestigious private school.

Her significant community contributions were recognised when she became a recipient of the Menzies Australia Day Award from the former Federal Cabinet Minister, the Hon. Kevin Andrews.

Cr La Vella has two adult children and one grandchild.

Cycling, travel, nature, the arts, gardening, reading and volunteering in the community are listed among some of her past-times, thus the future management and development of community infrastructure and environmental projects in the Shire will continue to be a primary focus of her term.



Councillor Wayne Sproull

Cr Sproull was elected to his first term as a Councillor to the Central Goldfields Shire Council in 2020.

A resident of Maryborough since 2008, he moved from the suburbs of Melbourne with his wife and four children for a tree change.

A former Royal Australian Army Reservist with the 22-Construction Regiment, Cr Sproull has substantial experience in managing risks and staff health and wellbeing, currently serving as representative for all the maintenance fitters to the Australian Manufacturing Workers' Union and the Occupational Health and Safety representative where he is employed at Laminex in Wendouree.

He recognises the value in providing trade skills training opportunities, completing a Fitting and Turning Apprenticeship in 1999, then an Advanced Certificate and Diploma in Engineering. These transferable skills have enabled him to work across many different industries.

An avid motorcycle enthusiast and vintage vinyl record collector, he enjoys travelling at every opportunity to seek new community capacity building ideas and inspiration from other rural communities, including a memorable trip in 2019 to Birdsville to see Midnight Oil at the Big Red Bash.



Councillor Anna De Villiers

Cr De Villiers is a long-time resident of Majorca and commenced her first term as Councillor of Central Goldfields Shire Council in 2020.

Immigrating with her husband and three children to the Shire from South Africa 20 years ago, Cr De Villiers has strongly advocated for protecting our environment and for greater community involvement in decision making.

An experienced social inclusion specialist, she has worked as a remedial educator with gifted children requiring diverse learning approaches for the last 14 years.

Cr De Villiers aims to ensure the differing needs of rural communities are also understood and met, and that barriers to participation and access to council services are overcome. She is committed to being accessible to constituents of the Tullaroop Ward, to listen and act on their behalf to the best of her ability.

This includes taking an active leadership role in the development of community projects as identified in the Community Plans for Carisbrook and Majorca. She would like to drive positive change for the community in consultation with all stakeholders involved, building on the momentum driving the economic recovery for local businesses following the COVID-19 pandemic.

Cr Anna De Villiers holds a Bachelor of Education and Library Science with Honours, Certificate of Remedial Teaching and a Post Grad Certificate in ELearning (University of New England).



Councillor Geoff Lovett

First elected as Councillor to Central Goldfields Shire in 1997, following the term under commissioners. Cr Lovett was returned for the sixth time in 2020 having previously served five terms as Mayor.

A lifelong resident of Maryborough, along with wife Margaret, we made a conscious decision to live, raise and educate our children in their hometown. A decision he never regretted.

Cr Lovett has been actively involved in both community and sporting organisations all his adult life. A life member of Apex, involvement with primary and secondary school councils for 30 years. President of the Tech School for 16 years, leading it through the merger with the High School that led to the creation of Maryborough Education Centre.

Other interests are history, protection of the environment both built and natural, economic development and the arts.

Cr Lovett played a leading role in the establishment of Relay for Life locally, raising some \$700,000 for the fight against cancer.

He also holds a Mayor Emeritus Award from the Municipal Association of Victoria.



Councillor Gerard Murphy

Born and raised locally, Cr Gerard Murphy moved back to Maryborough ten years ago to operate the Maryborough Sports and Leisure Centre.

He has always had ties to business with his parents owning Murphy's Mixed Business in Tuaggra Street.

Serving a four-year term as councillor with the Baw Baw Shire Council and nine months with the Central Goldfields Shire Council in 2016, Cr Murphy has been working with councils for 30 years and brings much experience and knowledge to the Council table.

In addition to managing the Maryborough Sports and Leisure Centre, Cr Murphy has also been involved in several community sport groups and organisations including the Maryborough Football Netball Club, Goldfields Sports Association and the Maryborough Basketball Association.

Cr Murphy's focus through operating business and his involvement in sport has been developing young people and advancing their careers.

Employment, jobs, advocating to State and Federal government and supporting the local business community are his priorities as Councillor.

OUR EXECUTIVE TEAM



LUCY ROFFEY
Chief Executive Officer

Lucy Roffey is an executive leader, with financial and corporate skills combined with public, private and community expertise. She has demonstrated success in bringing strategy, leadership and transformation to organisations.

She is a Fellow of the Chartered Accountants Australia and New Zealand recently receiving recognition for 25 years in the profession and is a member of the Australian Institute of Company Directors.

Her current roles and appointments include CEO of Central Goldfields Shire Council, Chair of Coliban Water

and Public Sector Panel Member for the Chartered Accountants Australia and New Zealand.

Prior to working in Local Government, Lucy was a senior executive at the Australian Centre of the Moving Image, and worked in senior finance roles in the film industry in Australia and the UK.

Her move to the Local Government sector in 2009 in a small rural setting was inspired by her experience of living in a close knit community in Canada, her love of the outdoors and the opportunities for her family to grow up in the country.



MARTIN COLLINS
General Manager Community Wellbeing

Martin has worked with the Victorian State Government in a number of roles since 2015 including as the Director of Community and Social Innovation (DEDJTR) and more recently as the Manager of Youth Pathways and Transitions (DET). In these roles he has led the design and delivery community economic development programs and creation of the Victorian social enterprise strategy. Prior to working in Victoria, Martin worked for Glasgow City Council as the Head of Employment and Skills where he led a department of 100+ staff. Martin holds a Masters of Arts (Social Science) from the University of Glasgow.

Martin commenced in June 2019.



REBECCA STOCKFELD
General Manager Infrastructure Assets and Planning

Rebecca came to Central Goldfields Shire having previously been the Acting Director Sustainable Development at Mount Alexander Shire Council. She has extensive experience in senior management roles in land use planning in both State and Local Government including as Assistant Director, State Planning Services, Department of Planning and Community Services Victoria.

Rebecca holds a Bachelor in Applied Science (Planning) from RMIT and a Post Graduate Diploma in Urban Planning from Melbourne University.

Rebecca commenced 21 May, 2018.



Mick Smith
General Manager Corporate Performance

Mick was previously the Manager Finance at Central Highlands Water.

He has had extensive experience in Victorian Public Health Service Management having had roles at Barwon Health and Ballarat Health Services.

Mick holds a Bachelor of Commerce from Federation University and is a Fellow of CPA Australia (FCPA).

Mick commenced on 11 January 2021.

MAJOR CHANGES

General Manager Community Wellbeing, Martin Collins departed on 20 May 2022.

Emma Little was Acting GM from 26 April 2022 to 17 June 2022 and was appointed in the role from 20 June 2022.

General Manager Infrastructure Assets and Planning Rebecca Stockfeld departed on 11 March 2022. Matthew Irving was appointed to the role on 18 July 2022.

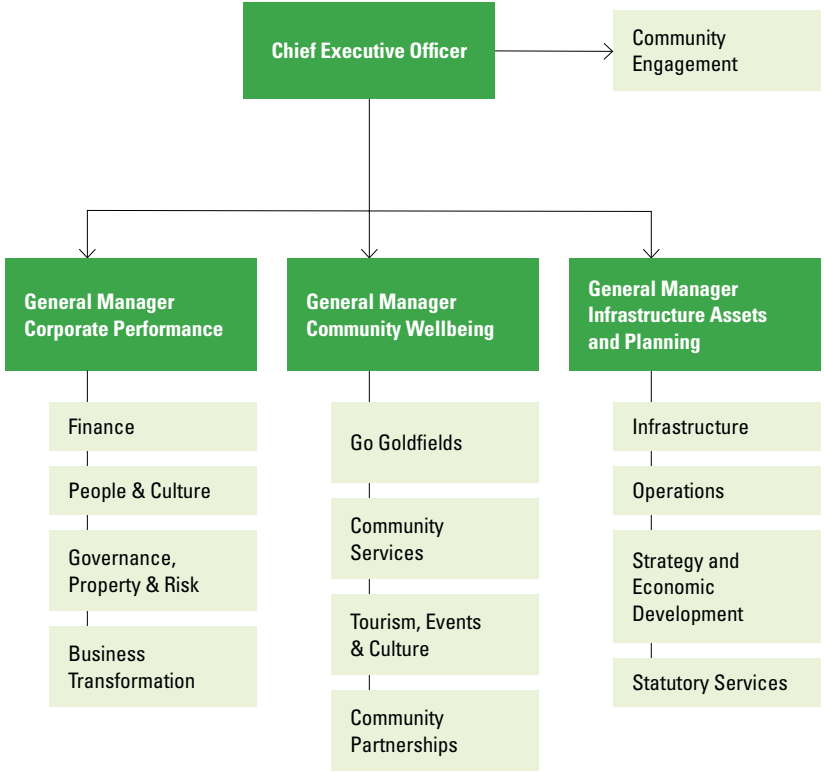


OUR WORKPLACE

Central Goldfields Shire has three directorates reporting to the Chief Executive Officer.

The directorates are: Corporate Performance, Community Wellbeing and Infrastructure Assets and Planning.

The Community Engagement team also report to the CEO.



A summary of the number of full time, part-time equivalent staff categorised by employment classification and gender:

| 2021-22 | Band 1 | Band 2 | Band 3 | Band 4 | Band 5 | Band 6 | Band 7 | Band 8 | All other | Total |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|--------|
| Permanent Full Time – W | 0 | 1.0 | 10.0 | 8.0 | 6.0 | 10.0 | 5.0 | 5.0 | 4.9 | 49.9 |
| Permanent Full Time – M | 0 | 4.0 | 21.0 | 11.0 | 2.0 | 7.0 | 3.0 | 2.0 | 5.0 | 55.0 |
| Permanent Full Time – X | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Permanent Part Time – W | 1.6 | 11.23 | 12.77 | 11.2 | 5.85 | 3.45 | 1.34 | 0 | 3.45 | 50.89 |
| Permanent Part Time – M | 0 | 3.55 | 0.83 | 0.5 | 0.62 | 1.58 | 0 | 0 | 1.2 | 8.28 |
| Permanent Part Time – X | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1.6 | 19.78 | 44.60 | 30.70 | 14.47 | 22.03 | 9.34 | 7.0 | 14.55 | 164.07 |

OUR WORKPLACE

Organisation Values

We are committed to creating an inclusive workplace where all people are respected and have equal access to opportunities.

Our Organisation values were adopted in January 2020 and over the 2021–2022 financial year, we've continued to look at ways to embed them across our workplace.

The values are:

Community and Customer Focused

- We ensure the community and our customers are at the centre of everything we do
- We communicate openly and honestly and take responsibility for our actions

Collaborative and Inclusive

- We work together to deliver the best outcomes for our community
- We appreciate and learn from each other's expertise and respect different views and perspectives

Challenge the Status Quo

- We explore new and innovative ways to work and deliver services and programs
- We try new things and learn from our mistakes



Workforce Plan

In December 2021 we adopted a Workforce Strategy in accordance with the Local Government Act 2020.

The Workforce Plan outlines our approach to recruiting, retaining, supporting and empowering our staff, volunteers and contractors and ensuring that we have the right skills, capabilities and experience to deliver services and the key objectives of the Council Plan.

This Workforce Plan addresses key risks for the organisation in attracting and retaining staff due to an ageing workforce, key employment gaps in specialised areas such as planning, building, environmental health and engineering.

The Workforce Plan has an annual action plan that addresses the risks, challenges and opportunities outlined in the plan. This action plan will be reviewed and updated on an annual basis.

Service Recognition Awards

During the year we recognised our staff who had achieved service milestones with us. 21 service awards were presented with 15 for 10 years service, 3 for 15 years and special congratulations to Angela Bramley for 20 years of service, Leigh Hendrickson 25 years and Stuart Jones 35 years.



Enterprise Agreement

During the year a new Enterprise Agreement was successfully negotiated and approved by Fair Work Australia, with an operative date of 19 January 2022 for a period until 30 June 2024.

Professional Development

Our staff undertake the following mandatory training modules, via our eLearning system, as part of their induction and every two years thereafter:

- Child Safe Standards
- Equal Opportunity
- Fraud and Corruption Awareness
- Information Privacy compliance
- Occupational Health and Safety
- Victorian Charter of Human Rights and Responsibilities.
- Workplace Bullying and Harassment

Staff have access to professional development and training opportunities throughout the year to enhance their development.

Central Goldfields Shire also encourages employees to seek further educational opportunities through our Study Assistance Program.



Gender equality in the workplace

During the 2021–22 year, the Gender Equality Committee – a group of staff members from across the organisation – continued to drive this work forward to meet the requirements of the Gender Equity Act 2020 including the development of the Gender Equality Action Plan which was submitted to the Gender Equality Commission by 31 March 2022.

The Gender Equality Action Plan includes the following strategic objectives:

- Guide the organisation towards achieving its vision outlined in the Gender Equity Statement through taking actions towards the strategy's objectives
- Embed Gender Equity policy and processes – including intersectional considerations – within all existing and new organisational policies and processes
- Create culture change using engagement and communications that connect with all areas of the organisation
- Undertake to deliver actions that are tangible and realistic to create a more flexible and happier workplace
- Ensure the leadership team is supported and are accountable in their actions to embed gender equity into existing business practices
- Monitor and report upon the strategy and actions, annually to the organisation and biannually to the Gender Equality Commissioner

Equal Opportunity & Human Rights

Central Goldfields Shire is committed to the principles of Equal Opportunity and continually work to ensure that all workplace employment matters are reflective of this.

Equal Opportunity is supported by a number of policies, our staff induction program and training opportunities. Together we work to ensure there is no discrimination, harassment or bullying.

The Central Goldfields Staff Code of Conduct requires council staff to act compatibly with human rights and to consider human rights when making decisions. It also requires staff who are involved in policy development to familiarise themselves with the Human Rights Charter.

Staff communication

Monthly staff meetings were held by the CEO and Executive team. These were held virtually when required due to COVID-19 outbreaks and, included regular updates on COVID-19, and achievements and project updates.

National Volunteer Week

In May 2022 we marked National Volunteer Week by publicly acknowledging our volunteers and saying thank you.

Council has 70 volunteers across the organisation who each play a key role in delivering services and programs every day. Without volunteers, the delivery of these services and programs would not be possible.

The pandemic has been particularly challenging for our volunteers and we thank them for their patience.



Council's volunteer duties include:

Aged and Community Care: Our volunteers are critical to the delivery of our Meals on Wheels service and are also involved in our valuable Social Support team who take clients on regular outings in the region

Library: Book deliveries to households once a month to those who have an ongoing or temporary inability to visit the Maryborough Regional Library

Youth: Delivery of the Engage! Youth Program, Victorian Youth Week events, Teenage Holiday Program and FReeZA events

Central Goldfields Art Gallery: Front of house and administration duties, events and education programs

Visitor Information Centre: Hosting and evaluating Council events, distributing visitor information and directing visitors to points of interest and conducting short visitor surveys

L2P program: Helping learner drivers gain their 120 hours of driving to undertake their probationary driving test

Energy Breakthrough: An impressive 800 volunteers who set up and pack up, judging, marshalling, stage support, media and administration of this hallmark event

Pound: Dog walking, general care and companionship of animal during their stay

Community assets: The community asset committee members who volunteer to look after our community facilities across the Shire

GOVERNANCE AND OTHER INFORMATION

Central Goldfields Shire Council is constituted under the Local Government Act 2020 for the good governance of the municipal district and local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision making
- Providing leadership by establishing strategic objectives and monitoring achievement
- Ensuring that resources are managed in a responsible and accountable manner
- Fostering community cohesion and ensuring active participation in civic life

Council is committed to effective and sustainable forms of democratic and corporate governance. The community has opportunities to provide input into Council's decision making processes as outlined in Council's Community Engagement Policy.

Council's formal decision making is conducted at council meetings and delegated committees. Council delegates decision making to council staff in accordance with adopted council policies.

COUNCIL MEETINGS

Council holds open public meetings on the fourth Tuesday of the month. Council Meetings are also live streamed on our Facebook page at www.facebook.com/centralgoldfields. Due to COVID restrictions some meetings were held virtually during the year, and in May 2022, Council adopted Virtual Council Meeting Procedures to assist with running virtual Council meetings.

Councillor attendance at Council Meetings

| | | Meddows-Taylor | de Villiers | Lovett | Murphy | La Vella | Long | Sproull |
|------------|----------|----------------|-------------|--------|--------|----------|------|---------|
| 27/7/2021 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 24/8/2021 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 7/9/2021 | Special | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 28/9/2021 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 26/10/2021 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 16/11/2021 | Special | Yes | Yes | No | Yes | Yes | Yes | Yes |
| 23/11/2021 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 7/12/2021 | Special | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 14/12/2021 | Special | Yes | Yes | Yes | No | Yes | Yes | Yes |
| 21/12/2021 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 15/2/2022 | Special | Yes | Yes | Yes | No | Yes | Yes | Yes |
| 22/2/2022 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 29/3/2022 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 26/4/2022 | Ordinary | Yes | Yes | Yes | No | Yes | Yes | Yes |
| 24/5/2022 | Ordinary | Yes | No | Yes | No | Yes | Yes | Yes |
| 28/6/2022 | Ordinary | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

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 State Government sets the upper and lower limits for all allowances paid to Councillors and Mayors. Councils are divided into three categories based on the income and population of each Council. In this instance Central Goldfields Shire Council is recognised as a category one Council.

The following table contains details of current allowances fixed for the Mayor and Councillors during the year as well as that paid to the outgoing administrators.

| | |
|---------------------------------|-----------|
| Cr Chris Meddows-Taylor (Mayor) | 72,147.00 |
| Cr Grace La Vella | 23,651.83 |
| Cr Wayne Sproull | 23,651.83 |
| Cr Liesbeth Long | 23,651.83 |
| Cr Gerard Murphy | 23,651.83 |
| Cr Geoff Lovett | 23,651.83 |
| Cr Anna De Villiers | 23,651.83 |

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 also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and member of a Council committee paid by the Council. The details of the expenses including reimbursement of expenses for each Councillor and member of a Council committee paid by the Council for the 2021–22 year are set out in the following table.

| Councillor | Travel Expenses | Professional Development Expenses | Expenses to Support the Performance of the Role | Total |
|---------------------------------|-----------------|-----------------------------------|---|-------------------|
| Cr Chris Meddows-Taylor (Mayor) | \$0.00 | \$64.29 | \$0.00 | \$64.29 |
| Cr Grace La Vella | \$1,223.71 | \$1,014.29 | \$353.00 | \$2,591.00 |
| Cr Wayne Sproull | \$0.00 | \$64.29 | \$0.00 | \$64.29 |
| Cr Liesbeth Long | \$2,981.46 | \$638.29 | \$0.00 | \$3,619.75 |
| Cr Gerard Murphy | \$0.00 | \$64.29 | \$0.00 | \$64.29 |
| Cr Geoff Lovett | \$0.00 | \$64.29 | \$838.00 | \$902.29 |
| Cr Anna De Villiers | \$791.33 | \$737.29 | \$0.00 | \$1,528.62 |
| | | | | \$8,834.53 |

AUDIT AND RISK COMMITTEE ANNUAL REPORT
FOR THE 2021–22 FINANCIAL YEAR

Audit and Risk Committee

The Central Goldfields Shire Council has an Audit and Risk Committee (the Committee) meeting the requirements of section 53 of the Local Government Act 2020 (the Act). The Committee operates pursuant to a Charter approved by Council.

Membership and Attendance

Robert Tommasini’s term as an Independent Member of the committee was due for expiry in April 2022. The current ARC Charter allows that Committee members may be reappointed for two additional three-year terms, subject to satisfactory performance. The Committee recommended to Council that Robert to be reappointed for an additional three year term from April 2022 to April 2025, and this was carried by Council at the March Council Meeting.

Current Membership

- John Watson Independent Chair
- Robert Tommasini Independent Member
- Linda McNeil Independent Member
- Geoff Lovett, Councillor
- Gerard Murphy, Councillor

Although not mandatory under the Act, the Independent Audit and Risk Committee members completed personal interests returns.

Attendance

| Meeting | 13 Sept 2021 | 6 Dec 2021 | 7 March 2022 | 20 June 2022 |
|-------------|-----------------|---------------|-----------------|-----------------|
| J Watson | ✓ | ✓ | ✓ | ✓ |
| R Tommasini | ✓ | ✓ | ✓ | ✓ |
| L McNeill | ✓ | ✓ | ✓ | ✓ |
| G Lovett | ✓ | ✓ | ✓ | ✓ |
| G Murphy | ✓ | ✓ | ✓ | ✓ |

Matters Considered

This report provides a summary of regular matters which are actively considered by the Audit and Risk Committee during each of its meetings. These items are listed on the agenda and include the following:

- Chief Executive Officer’s (CEO’s) Report including updates on legal and regulatory compliance matters;
- Central Goldfields Shire Council (CGSC) Internal Audit Progress Report (provided by AFS Chartered Accountants, Council’s contracted internal auditor);
- Quarterly finance report;
- Strategic Risk Register
- Outstanding Audit Recommendations Register;
- Defined Benefits Superannuation Scheme Update;
- Local Government Act 2020 Implementation Update;
- Management reports on a variety of matters such as Report of Operations, Risk Management, and
- Sector related agencies and integrity reports.

Additionally, the Committee has received reports on:

- VAGO Audit Certificates and Final Financials & Performance Report
- Prioritisation and Resourcing Actioning of Audit Items Report
- and a range other matters relevant to continuous improvements to council’s processes, procedures and operations.

The Committee assessed and reviewed the annual Financial and Performance Statements for the 2020-2021 year and recommended to the council that the statements be agreed to in principle, signed and submitted to the Victorian Auditor-General.

Members Only discussion

At each meeting, the committee sets aside time for a Members only discussion if required. During the Members only meeting the members can raise any matter without management or auditors being present. Members can also invite the CEO and or Internal or External Auditors to join them to discuss matters without others being present.

Internal Audit

Internal Auditors

AFS Chartered Accountants are currently contracted by the council to provide internal audit services until 31 October 2023.

Internal Audit Work Plan

The committee approves a rolling three-year internal audit plan and monitors progress against the plan at each meeting.

Reports Presented:

2021-04 Internal Audit Report Past Issues Review

Internal & External Audit Recommendations

Council maintains a register of outstanding actions of prior audit recommendations which has recently been transferred into Pulse management software. The objective of this register is to track the status of outstanding actions in order to ensure that all actions requested by various auditors are completed by the assigned action officers. Once an action officer considers that an action has been completed it is marked as such.

Internal Auditors Performance Review

The committee annually undertakes a review of the performance of the internal auditors.

Strategic Risk Register and Risk Management

The committee receives regular reports on the status of the strategic risk register and the management of risk within the organisation. The Committee has noted council’s allocation to invest in operational risk register and risk management framework as part of the draft 2022/23 Council budget.

Committee Charter

The committee is governed by the ARC Charter adopted by the council as required by the Local Government Act. The Charter is reviewed by the Committee annually with advice provided to Council on any recommended changes.

Committee Annual Work Plan

The committee adopts an annual work plan setting out all the known matters it needs to consider at each of its quarterly meetings. The plan includes all the matters included in the Committee Charter together with matters under the Local Government Act and any other matter the committee considers necessary. The Work Plan is reviewed at each meeting.

Annual Self-Assessment

The committee undertakes an annual self-assessment, and the results are reported to the council by the CEO.

Review of Internal Audit Contract

The committee provided advice to the council recommending an extension to the period of the internal audit contract.

STATUTORY INFORMATION

The following information is provided in accordance with legislative and other requirements applying to council.

Documents available for public inspection

In accordance with regulation 10(k) of the *Local Government (Planning and Reporting) Regulations 2020* the following are a summary of the information that is publicly available for the purposes of the Council's public transparency policy adopted under section 57 of the Act and the ways in which that information can be accessed:

- a document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by councillor or any member of council staff in the previous 12 months, accessed by contacting Customer Service at 22 Nolan Street Maryborough.
- minutes of ordinary and special meetings held in the previous 12 months, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 66 of the Act, accessed through the Council website.
- Council's Governance Rules in accordance with section 60 of the Act, accessed through the Council website.
- a document containing details of all leases involving land which were entered into by the council as lessor, including the lessee and the terms and the value of the lease accessed by contacting Customer Service at 22 Nolan Street Maryborough.
- Council's Budget, Annual Report, Council Plan, Community Vision and Public Transparency Policy accessed through the Council website.
- a list of donations and grants made by the council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant accessed by contacting Customer Service at 22 Nolan Street Maryborough.

Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004*, a council must publish a copy or summary of any Ministerial direction in its annual report. No such Ministerial Directions were received by Council during the financial year.

Infrastructure and development contributions

In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's annual report. For the 2021–22 year council did not collect infrastructure and development contributions.

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994* Section 68a, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

Council adopted the Domestic Animal Management Plan 2021–2025 in December 2021. The Compliance Team undertook various methods of engaging with the Community, including:

- Online feedback via surveys;
- Inviting written submissions;
- Notice in media, socials, local paper and Council's Engage website;
- Video on Council's platforms as we cannot undertake face-to-face consultation;

Due to COVID restrictions, no face to face consultation was conducted. Councils Coordinator of Compliance liaised with peers among similar Councils for the purpose of benchmarking.

Food Act

In accordance with section 7E of the *Food Act 1984*, council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report. No such Ministerial Directions were received by council during the financial year.

Freedom of information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the Freedom of Information Act 1982, Council is required to publish certain statements in their annual report or separately such as on its website concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the Freedom of Information Act 1982.

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

- it should be in writing and addressed to the Freedom of Information officer. Requests can also be lodged by email.
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate application fee
- access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges)

Further information regarding FOI can be found at www.foi.vic.gov.au and on Council's website.

Protected disclosure procedures

In accordance with section 69 of the *Protected Disclosures Act 2012* a council must include in their annual report information about how to access the procedures established by the council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

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

During the 2021–22 year one disclosure was notified to council officers appointed to receive disclosures, or to IBAC.

CONTRACTS

Council adopted a new Procurement Policy in accordance with section 108 of the Local Government Act 2020 on 21 December 2021.

Reporting requirement for the period prior to 21 December 2021: List of contracts entered into with a value above \$150,000 inclusive of GST for goods and services or \$200,000 inclusive of GST for the provision of works as required under section 186 of the Local Government Act 1989.

The following contracts were entered into between 01 July 21 – 20 December 21.

| Contract Number | Contract Name |
|-----------------|--|
| G1480-21 | Carisbrook Recreation Reserve - Main Works Package |
| G1485-21 | Carisbrook Town Hall Maintenance Works |
| G1495-21 | Supply of Plumbing Services - Panel Contract |
| G1514-21 | Maryborough Railway Station Activation Project |
| G1540-21 | Maryborough Footpath Construction Works |
| G1542-21 | Main Street Bealiba - Road Construction Works |
| G1545-21 | Provision of Various Concreting Related Services |
| G1547-21 | Maryborough Art Gallery Redevelopment Project - Construction Works |
| G1567-21 | Nightingale Street Maryborough - Road Rehabilitation |

During this same period Council entered into the following contracts without undertaking a competitive public process consisting of either a public tender or expression of interest.

- Project Management Services Carisbrook Recreation Reserve¹
- Crushed Rock Supply for 2021 Resheeting Program²
- Consulting and Design Services for the Art Gallery Refurbishment Project³
- Single Touch Payroll⁴
- Implementation of COVID Safe Outdoor Activation Program

Reporting requirement for the period 21 December 2021 onwards: List of contracts entered into with a value of \$200,000 inclusive of GST for the provision of goods, services or works using a competitive process in accordance with Council's new Procurement Policy.

| Contract Number | Contract Name |
|-----------------|---|
| G1493-21 | Annual Supply Electrical Services - Panel Contract |
| G1498-21 | Annual Supply of Landscaping Materials - Panel Contract |
| G1569-21 | Bowls Community Building Construction Works |
| G1577-21 | Annual Supply Crushed Rock and Aggregate - Panel Contract |
| G1579-21 | Supply of Weed, Pest Control, Slashing and Environmental Land Services - Panel Contract |
| G1581-21 | Talbot Town Hall - Toilet Building Replacement |
| G1592-22 | Carisbrook Flood Levee Construction |

During the period 21 December 21 – 30 June 22 Council entered into the following contracts without undertaking a competitive process consisting of either a public tender or expression of interest.

- Project Management Services
- Waste Recycling
- Co-Management ICT Services

¹ Quotations were sought from Council's established Project Management Panel Contract

² Quotations were sought from Council's established Annual Supply Crushed Rock and Aggregate Panel Contract

³ Contract variation

⁴ Contract entered into under ministerial exemption

GOVERNANCE AND MANAGEMENT CHECKLIST

| | Governance and Management Item | YES or NO | Date if YES (single item/date) | Date if YES (multiple items/dates) |
|------|-------------------------------------|-----------|--------------------------------|--|
| GC1 | Community engagement policy | YES | 23/02/2021 | Community Engagement policy adopted 23 February 2021 |
| GC2 | Community engagement guidelines | NO | | Council has not adopted guidelines, however, uses the guidelines provided by Rural Councils Victoria. Under Council's Communications and Engagement Strategy Council has committed to produce a community engagement toolkit; work has begun and is anticipated to be finalised by 2023 Under Council's Communications and Engagement Strategy Council has committed to produce a community engagement toolkit |
| GC3 | Financial Plan | YES | 26/10/2021 | Long-Term Financial Plan was adopted by Council at the 26 October 2021 Council Meeting |
| GC4 | Asset Plan | YES | 28/06/2022 | The Asset Plan was adopted by Council at the 28 June 2022 Council Meeting |
| GC5 | Revenue and Rating Plan | YES | 28/06/2022 | The amended Rating and Revenue Plan was adopted by Council at the 28 June 2022 Council Meeting |
| GC6 | Annual budget | YES | 28/06/2022 | The 22/23 Council Budget was adopted at the 28 June 2022 Council Meeting |
| GC7 | Risk policy | YES | 24/03/2020 | Risk Management Policy adopted 24 March 2020 |
| GC8 | Fraud policy | YES | 24/04/2018 | Prevention of Fraud and Corruption Policy adopted 24 April 2018 |
| GC9 | Municipal emergency management plan | YES | 15/09/2020 | Northern Victorian Integrated Municipal Emergency Management Plan: Central Goldfields Shire adopted 15 September 2020 |
| GC10 | Procurement policy | YES | 21/12/2021 | Procurement Policy was updated and adopted by Council at the 21 December 2021 Council Meeting. |
| GC11 | Business continuity plan | YES | 29/10/2018 | Business Continuity Plan adopted 29 October 2018 |
| GC12 | Disaster recovery plan | YES | 29/10/2018 | Disaster Recovery Plan and the Business Continuity Plan are contained in the same document (adopted 29 October 2018) |
| GC13 | Risk management framework | YES | 24/03/2020 | Risk Management Policy provides details of risk management framework. Adopted 4 March 2020. Strategic Risk Register and Risk Appetite Statement adopted by Council on the 22 February 2022. Risk Management Framework to be further developed in 22/23 |
| GC14 | Audit and Risk Committee | YES | 28/07/2020 | Committee established in accordance with section 139 of the Act Council meeting 26 September 2017. Charter was reviewed, updated and subsequently adopted by Council on the 22 February 2022 |
| GC15 | Internal audit | YES | 30/10/2017 | Internal Auditor engaged on the 30 October 2017, contract extended until 31/10/2023 |

GOVERNANCE AND MANAGEMENT CHECKLIST

| | Governance and Management Item | YES or NO | Date if YES (single item/date) | Date if YES (multiple items/dates) |
|------|---------------------------------|--------------|--|--|
| GC16 | Performance reporting framework | YES | 1/07/2014 | Set through the Local Government (Planning and Reporting) Regulations 2014 |
| GC17 | Council Plan report | YES | 20/10/2021 22/02/2022 26/04/2022 | Council Plan was adopted 7 September 2021. Action Plan Progress Report presented to Council quarterly |
| GC18 | Quarterly budget reports | YES | 26/10/2022 22/02/2022 24/05/2022 | Finance Report presented to Council quarterly at the following Council meetings for noting: |
| GC19 | Risk reporting | YES | 13/09/2021 6/12/2021 7/03/2022 20/06/2022 | Reported to Audit And Risk Committee Meetings Audit and Risk Bi-annual Report to Council 22 February 2022 |
| GC20 | Performance reporting | NO | | LGPRF indicators are reported at year end only as part of the end of year audit and preparation of the Annual Report. |
| GC21 | Annual Report | YES | 21/12/2021 | Annual Report presented to Council on the 21 December 2022 |
| GC22 | Councillor Code of Conduct | YES | 23/02/2021 | The Councillor Code of Conduct was adopted by Council on 23 February 2021 |
| GC23 | Delegations | YES | 22/02/2022 | s5 28 July 2020 s6 22 February 2022 s1 Financial delegations 24 August 2020 S 14 VicSmart PEA 1987 24 August 2020 S 18 Subdelegation EPA Act 22 October 2021 S 13 Instrument 24 August 2020 S7 Sub-delegation by CEO 14 January 2022 |
| GC24 | Meeting procedures | YES | 25/08/2020 | Governance Rules adopted at Council meeting 25 August 2020 |

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



Lucy Roffey
Chief Executive Officer
Dated 27 September 2022

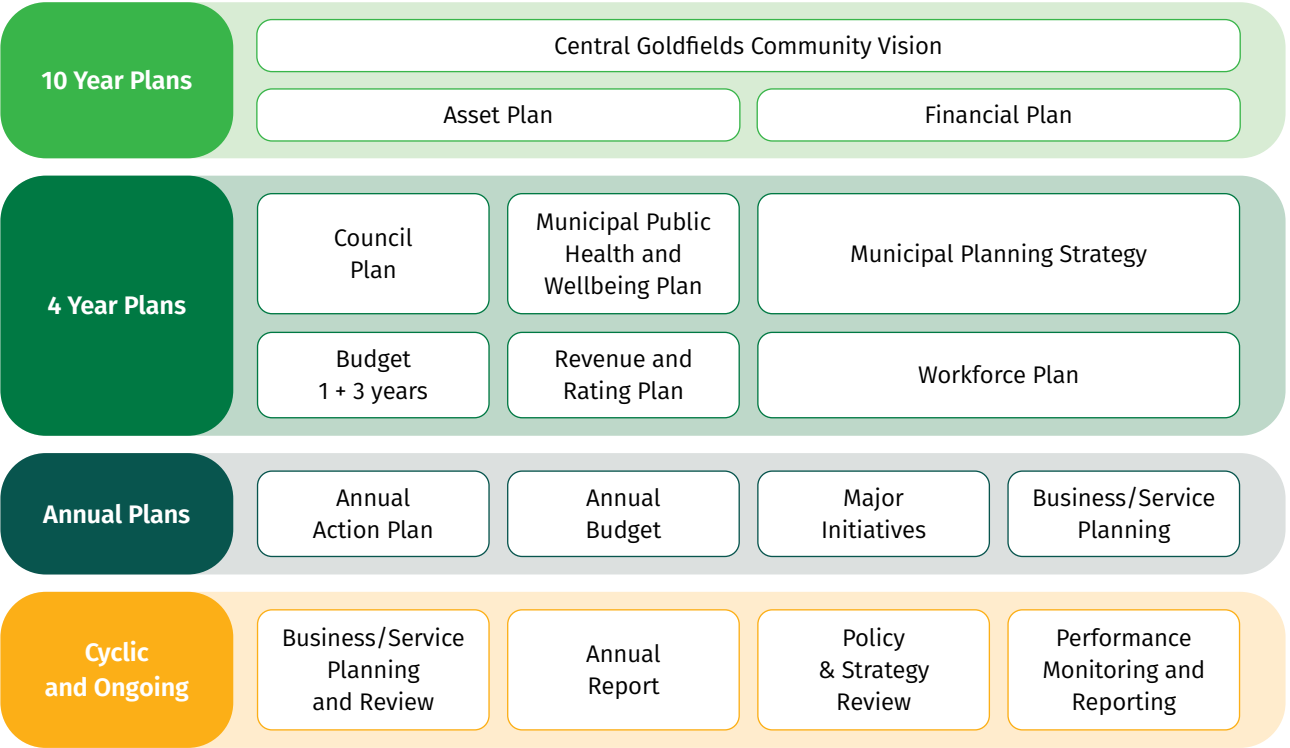


Cr Chris Meddows-Taylor
Mayor
Dated 27 September 2022

OUR PERFORMANCE

Integrated Planning Framework

Part 4 of the Local Government Act requires councils to prepare a number of plans and performance reports as outlined below in our integrated planning framework. Performance against these plans is reported through regular reporting at Council meetings and through the Annual report.



Community Vision and Council Plan

The development of a Council Plan is one of the most important tasks a Council needs to undertake every four years. Consistent with the Community Vision it charts a way forward and directs Council's focus and activities Our Community Vision 2031 was developed in 202 by a Community Advisory Group of 18 residents representing a cross-section of the community, using deliberative engagement processes.

The Community Vision developed by this group is "enjoying the exciting possibilities presented by a thriving and prosperous economy where everyone is valued and we have an opportunity to grow, prosper and thrive." This informed the development of the Council Plan 2021–2024.

The Council Plan recognises that we have some key challenges, including entrenched disadvantage and vulnerability, which we need to address if we are to achieve the Community Vision.

To achieve the Community Vision the Council Plan identifies three Key Growth Opportunities and four Strategic Objectives which will drive Council's work to address these challenges

Key Growth Opportunities

- Actively develop the Ballarat –Maryborough Growth Corridor
- Promote World Heritage Listing of the Central Goldfields region
- Champion the central location of the Central Goldfields Shire to advantage

Strategic Objectives

1. Our Community's Wellbeing
2. Our Growing Economy
3. Our Spaces and Places
4. Leading Change

PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Objective One: Our Community's Wellbeing

The community's vision: • Socially connected, creative, inclusive, healthy, and safe 'all ages' friendly communities • Everyone is valued and belongs and has every chance to grow, prosper and thrive • Communities honour, protect, and celebrate culture, diversity, history, and heritage • The culture of First Nations people is visible and reconciliation is something that all people participate in.

Strategic Priority One: Strengthen and build inclusion and community and intergenerational connections

| Initiative | | Progress in 2021/22 |
|------------|--|--|
| 1.1.1 | Facilitate and support Council and community led events, programs and activities that focus on building community connections. | \$33K per annum provided to community groups with a focus on pandemic recovery in 2021 see page 16 for more information on Community Grants. Annual Energy Breakthrough event that attracts over 20,000 participants and visitors supported by hundreds of volunteers. Facilitate the L2P program supporting young people to obtain their licence supported by volunteers. |
| 1.1.2 | Provide a diverse range of experiences that are welcoming, accessible for people of all abilities, inclusive and affordable. | The Art Gallery, Library, Youth Team, Goldfields Family Centre and Community Services team provide a range of activities and experiences including Artist Talks, storytelling sessions, school holiday programs, supported playgroup, supported aged care activities. We are a partner Council in Healthy Heart of Victoria initiatives that promoted accessible outdoor activities to improve health and fitness. New library service was established in Dunolly during the year. |
| 1.1.3 | Encourage and facilitate connections across all age groups through shared activities and social interaction. | Activities were undertaken at the Goldfields Family Centre to connect people in residential aged care with the children at the centre. |
| 1.1.4 | Celebrate and recognise cultural diversity. | Council held two citizenship ceremonies during the year welcoming new residents. |
| 1.1.5 | Support positive life opportunities for people living with a disability. | Council adopted a new Disability Action Plan on 23 November 2021. |
| 1.1.6 | Celebrate and recognise LGBTIQ+ diversity, especially LGBTIQ+ awareness days. | During 2021/22 we facilitated and supported the LGBTIQ+ Youth Group. |

Strategic Priority Two: Nurture and celebrate creativity

| Initiative | | Progress in 2021/22 |
|------------|---|---|
| 1.2.1 | Facilitate and support arts, culture and history events and activities. | Successful in attracting funding for all 3 stages of the Central Goldfields Art Gallery (over \$2.0 M). Construction contract awarded, building underway. Digitised the Art Gallery collection and made it available online. <i>Changed Forever: Legacies of Conflict</i> exhibition held at Central Goldfields Art Gallery. Artist talks replaced exhibitions while the Art Gallery is under development. |
| 1.2.2 | Support and nurture local talent. | Plans under development for an artist space as part of the Maryborough Station Activation Project |
| 1.2.3 | Support, value and promote community arts. | Annual Community Arts Exhibition – online in 2020, in the gallery in 2021. |

Strategic Priority Three: Support positive life journey development for all residents

| Initiative | | Progress in 2021/22 |
|------------|--|--|
| 1.3.1 | Support children aged 0-8 years and their families so children can have the best start in life. | The Go Goldfields Empowering Parents, Empowering Communities initiative (EPEC) commenced. Facilitated supported playgroups. Supported the Toy Library to move to a new Council facility enabling them to increase their membership and access. |
| 1.3.2 | Deliver the Go Goldfields Every Child, Every Chance initiative. | Leadership Table established. Go Goldfields HQ established at Resource Centre. |
| 1.3.3 | Provide and encourage welcoming and accessible family friendly facilities and breastfeeding friendliness and acceptance. | A working group has been established to ensure the Child safe standards are met within the Organisation. The MARAM framework will play an integral role in this implementation and will be incorporated into the agenda of the working group. |
| 1.3.4 | Actively engage, support, involve and build the leadership capacity of and value the contributions of young people. | Youth Council established. |
| 1.3.5 | Partner to co-design health and wellbeing and strategic outcomes with children and young people. | Immunisation services provided to schools and transitioned the 0-6 year immunisation schedule into the one service as of 1 April, 2022. |

PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Objective One: Our Community’s Wellbeing

Strategic Priority Four: Encourage, support and facilitate healthy and safe communities

| Initiative | | Progress in 2021/22 |
|------------|---|---|
| 1.4.1 | Support improved health and wellbeing outcomes guided by the priorities of the Municipal Public Health and Wellbeing Plan. | Flu vaccination program run at Community Hub. Municipal Health and Wellbeing Plan 2021–2025 adopted. |
| 1.4.2 | Increase the quality and number of walking and cycling paths and trails. | Walking and Cycling Committee formed. Lighting installed around Lake Victoria with \$145k Vic Government grant New drinking foundation installed at Gordon Gardens, Dunolly and new touch-free water fountain installed at Princes Park \$300,000 of the LRCIP was allocated to new footpaths in 2021/22. Successful advocacy for Maryborough – Castlemaine Rail Trail funding for planning (\$120k). |
| 1.4.3 | Build and support place-based solutions focused on improved health and wellbeing including mental health and socio-economic outcomes. | Flu vaccination program run at Community Hub by Central Goldfields Shire Council. |
| 1.4.4 | Act on the prevention of violence against women through support for local and regional initiatives. | Annual participation in the16 Days of Activism events held including themed flower bed at Phillips Gardens. |
| 1.4.5 | Work together with key partners and the community to promote and enhance community safety. | An enforcement strategy was adopted in 2021. Implementation commenced in 2022. Member of the local community safety forum lead by Victoria Police. Participated in Your Ground initiative – community safety. |
| 1.4.6 | Coordinate Municipal Emergency Management Plans and Committee. | Pandemic Response Plan activated. Participant in Loddon Campaspe Regional Cluster MEMPC. |
| 1.4.7 | Implement flood management plan recommendations and mitigation works including the Carisbrook Flood Levee Project. | Funding secured and contractor appointed for the final stage (Stage 4) of the Carisbrook Levee. |
| 1.4.8 | Advocate for access to high quality healthcare to meet the health and wellbeing needs of the community. | Municipal Health and Wellbeing Plan 2021–2025 adopted. Implementation Plan being developed with partners. |
| 1.4.9 | Advocate for affordable and suitable housing to meet community needs. | Funding secured to complete a social and affordable housing needs analysis. Participated in Loddon Campaspe Housing Action Plan working group. |
| 1.4.10 | Build community resilience to the impact of climate change by facilitating a collaborative approach to climate action, in partnership with community. | Worked collaboratively with the Climate Action Group to develop a Climate Action Plan. |

Strategic Priority Five: Maximise volunteer efforts

| Initiative | | Progress in 2021/22 |
|------------|--|--|
| 1.5.1 | Implement the priorities of the Central Goldfields Volunteer Strategy. | Meeting space provided for the Volunteer Resource Centre at the Maryborough Railway station. |
| 1.5.2 | Engage the next generation of volunteers through creative and non-traditional volunteering opportunities. | Youth Council established. |
| 1.5.3 | Continue to promote, recruit, support, empower, value, celebrate and recognise volunteering and community participation. | Celebration held to recognise Volunteers across the Shire. |

Strategic Priority Six: Value, celebrate and actively engage First Nations culture and people

| Initiative | | Progress in 2021/22 |
|------------|---|--|
| 1.6.1 | Create culturally safe places and support self-determination. | Engaged Dja Dja Wurrung to design the Interpretive Garden at the Central Goldfields Art Gallery. |
| 1.6.2 | Promote and pursue improved engagement with First Nations Peoples. | Draft RAP developed through consultation with local First Nations People in the Shire. |
| 1.6.3 | Work with Traditional Owners to develop ways of formalising Council’s commitment to reconciliation. | Engaged a local Dja Dja Wurrung person through the Working for Victoria initiative to work on the development of a Reconciliation Action Plan. |

PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Objective Two: Our Growing Economy

The community's vision: • A vibrant and thriving economy with a growing population • Well supported business and industry • Diverse employment opportunities • Engaging and flourishing tourism • Modern day connectivity • A range of housing options.

Strategic Priority One: Retain, grow and attract our population

| Initiative | | Progress in 2021/22 |
|------------|---|---|
| 2.1.1 | Promote the liveability of Central Goldfields. | Instigated Welcome to the Central Goldfields community project to promote the Shire as a great place to live and work. |
| 2.1.2 | Prioritise investment initiatives that enhance liveability characteristics. | A number of projects underway including the Skate Park, Carisbrook Recreation Reserve, Recreation Reserve Master Plans, Mobility Plan, Art Gallery Project. Advocacy for further investment through the Priority Projects plan. |
| 2.1.3 | Facilitate efficient and timely planning and approval processes. | Review undertaken to develop a policy to support changes to delegations to speed up approval processes. |
| 2.1.4 | Ensure sufficient land is zoned to accommodate residential growth. | Funding of \$150k received from the VPA to complete Framework Plan for Maryborough North, Flagstaff and Carisbrook |
| 2.1.5 | Complete planning for a wastewater scheme for Talbot township. | Funding of \$630k received to develop the Talbot Futures Project that will provide a business case for sewerage provision in Talbot and a township structure plan to manage future growth, in consultation with the Talbot community. |
| 2.1.6 | Lobby for fast and regular passenger rail connectivity to Ballarat and Melbourne. | Additional weekend train services announced by State Government to be in place by the end of 2022. |
| 2.1.7 | Advocate for reliable, frequent, and accessible public transportation within the Shire. | Review of community bus routes undertaken. |
| 2.1.8 | Support a diversity of housing stock. | Planning Scheme updates being progressed through State Government approval processes. Funding of \$150k received from the VPA to complete Framework Plan for Maryborough North, Flagstaff and Carisbrook |
| 2.1.9 | Support the provision of affordable housing. | Funding secured to complete a social and affordable housing needs analysis. Participated in Loddon Campaspe Housing Action Plan working group. |
| 2.1.10 | Improve community perception of the Shire and strengthen the aspirational culture. | Instigated Welcome to the Central Goldfields community project to promote the Shire as a great place to live and work. |
| 2.1.11 | Actively participate in regional economic development opportunities. | Participated in the development of the Loddon Campaspe Regional Economic Development Strategy. Partner Council in the development of a World Heritage Bid for Central Victoria. |

Strategic Priority Two: Capitalise on tourism opportunities

| Initiative | | Progress in 2021/22 |
|------------|--|--|
| 2.2.1 | Develop, grow, and promote history and heritage, Indigenous, culinary, cycling and walking, arts and culture and nature-based tourism. | \$1.8 Million funding for the Station Activation Project received. Planning for the Station Activation works underway with design team appointed, and tender advertised in June 2022. |
| 2.2.2 | Position the Shire as the centre of the Goldfields and draw leverage from the story of gold. | \$1.8 Million funding for the Station Activation Project received. Planning for the Station Activation works underway with design team appointed, and tender advertised in June 2022 |
| 2.2.3 | Leverage from visitation to Ballarat and Bendigo. | Partner Council in development of World Heritage Bid for Central Victoria. Successful advocacy for more weekend train services from Ballarat. Funding application successful for development of plans for a rail trail between Maryborough and Castlemaine |
| 2.2.4 | Expand tourist activity throughout the Shire through existing and new and unique events and experiences. | Upgrading Princes Park precinct to improve the Energy Breakthrough visitor experience. Relocated the Visitor Information Centre to the Maryborough Railway station resulting in increased visitation. |
| 2.2.5 | Showcase existing assets and key experiences. | \$1.8 Million funding for the Station Activation Project received. All stages of the Central Goldfields Art Gallery funded and works underway. |

Strategic Priority Three: Support existing and new and emerging business and industry

| Initiative | | Progress in 2021/22 |
|------------|---|--|
| 2.3.1 | Attract and support new business and industry and jobs. | Adopted the Industrial Land Demand and Supply Assessment and Strategy in December 2021 |
| 2.3.2 | Support business recovery from the COVID pandemic. | Developed a Maryborough Retail Recovery Program. |
| 2.3.3 | Strengthen shop and buy-local across the Shire. | Developed a Maryborough Retail Recovery Program, launched the Markers Market project. |
| 2.3.4 | Work with business/industry to realise economic and environmental benefits of low-carbon technologies and energy efficient initiatives. | A partner with CVGA to support small business investment in low emissions equipment through Sustainability Victoria's Small Business Energy Saver Program. |
| 2.3.5 | Help business/industry to access opportunities that support adaptation and resilience to the impact of a changing climate. | Climate Action Plan adopted which identifies opportunities to work with business. |
| 2.3.6 | Support renewable energy and green industry initiatives and projects. | Council has signed up to the Victorian Energy Collaboration delivering 100% green energy for Council buildings. |
| 2.3.7 | Facilitate training, mentorship, funding and networking opportunities for business. | Worked with local businesses to establish opportunities for shared training programs. |

PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Objective Two: Our Growing Economy

Strategic Priority Four: Develop a skilled and diverse workforce

| | Initiative | Progress in 2021/22 |
|-------|---|--|
| 2.4.1 | Work together with partners to improve access to local tertiary education and trade training. | Participated in the Health Sector Skills and Pathways and Regional Engineering and Advanced Manufacturing Skills roadmaps developed by Loddon Campaspe Regional Partnership. Working group of local businesses established to identify needs. |
| 2.4.2 | Attract diverse employment opportunities. | As per 2.3.7 and 2.4.1 above. |
| 2.4.3 | Partner with industry and the community to address skills gaps. | As per 2.3.7 and 2.4.1 above. |
| 2.4.4 | Encourage and support social enterprise and entrepreneurship. | Co-working space established at the Maryborough Railway station. |
| 2.4.5 | Provide pathways between education and employment for youth. | As per 2.3.7 and 2.4.1 above. |

Strategic Priority Five: Strengthen digital infrastructure and capability

| | Initiative | Progress in 2021/22 |
|-------|---|--|
| 2.5.1 | Continue to lobby for reliable mobile phone coverage. | Application developed in partnership with Telstra for new infrastructure in Central Goldfields Shire. Continued to participate and provide information to the Mobile Blackspot program. |
| 2.5.2 | Advocate for fast and affordable internet connectivity. | Application submitted to the Connecting Victoria program to upgrade Dunolly and Talbot NBN services. |
| 2.5.3 | Support and encourage digital literacy and platforms. | Digital programs provided to small business during COVID. Library continues to run digital literacy programs. |
| 2.5.4 | Implement Loddon Campaspe Regional Digital Plan. | Application submitted to the Connecting Victoria program to upgrade Dunolly and Talbot NBN services. |

Strategic Objective Three: Our Spaces and Places

The community's vision: • Sustainable living with green spaces • A commitment to climate action and less waste • Protection and preservation of heritage • Engaging places and spaces for people to live, work, play and connect.

Strategic Priority One: Provide engaging public spaces

| | Initiative | Progress in 2021/22 |
|-------|---|---|
| 3.1.1 | Improve and maintain our townships 'high streets' to be attractive, engaging, inclusive and safe. | Maryborough Retail Recovery Program and Priority Projects Plan included plans for Central Maryborough Development. |
| 3.1.2 | Provide and maintain open spaces, parks, green spaces, playgrounds and reserves. | Funding received for Skate Park, plans complete and contractor appointed. Funding received to develop a Play Spaces Strategy. Maryborough Major Reserves Master Plans developed for adoption in 2022 |
| 3.1.3 | Activate community to share the greening of the Central Goldfields. | Climate Action Plan developed in consultation with the community. |
| 3.1.4 | Increase natural shade in open and key public spaces. | Annual program of tree planting completed. |
| 3.1.5 | Increase the quality and number of walking and cycling paths and trails. | \$300k of LRCIP spent on new footpaths. |
| 3.1.6 | Maintain the cleanliness and amenity and appeal of townships. | Planning and design for new toilets in Rene Fox Gardens Dunolly. Annual tree planting projects undertaken in various locations. |

PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Objective Three: Our Spaces and Places

Strategic Priority Two: Provide infrastructure to meet community need

| Initiative | | Progress in 2021/22 |
|------------|--|---|
| 3.2.1 | Maintain and improve roads and advocate for added investment in roads infrastructure. | Annual road programs completed on time and budget. Funding from Round 2 LRCIP allocated to Gillies St. |
| 3.2.2 | Beautify and maintain open spaces and places, encouraging pride of place. | Implementation of Gorden Gardens Masterplan including improvements to recreation facilities (installation of pump track, outdoor exercise equipment). Successful application for funding to develop a plan for Philips Gardens. |
| 3.2.3 | Plan for age friendly infrastructure such as footpaths, seating with a focus on main streets, near schools, aged care facilities, key services and high pedestrian routes. | Motorised Mobility Device Strategic Plan and Disability Action Plan adopted. |
| 3.2.4 | Deliver asset management plans and capital works programs. | Asset Management Plan adopted. Annual capital works programs delivered. |
| 3.2.5 | Maximise shared use of facilities. | Carisbrook Recreation Reserve change rooms and meeting space development is a multi use facility. |
| 3.2.6 | Actively plan and seek funding opportunities to develop infrastructure including recreation facilities and incorporate CPTED (crime prevention through environmental design) principles to meet community needs. | Priority Projects Plan adopted that includes 3 recreation projects. Maryborough Major Reserves Masterplan developed. Concept design plans for Deledio Recreation Reserve endorsed. |
| 3.2.7 | Utilise planning process to facilitate/ encourage appropriate development. | Population Housing and Residential Settlement Strategy adopted. Funding received to complete planning for Maryborough North, Flagstaff and Carisbrook. |

Strategic Priority Three: Value and care for our heritage and culture assets

| Initiative | | Progress in 2021/22 |
|------------|---|---|
| 3.3.1 | Plan for growth that is low impact and sensitive to Central Goldfields heritage. | Population Housing and Residential Settlement Strategy implemented. Heritage review commenced in Maryborough. |
| 3.3.2 | Protect, maintain, and preserve cultural and heritage assets. | Conservation Management Plan adopted for the Princes Park grandstand. Upgrade to Art Gallery will preserve and enhance the heritage value of the old fire station. Plans for upgrades to the Maryborough Railway station will protect the heritage of the building while increasing visitation and use. |
| 3.3.3 | Maintain Council's owned heritage assets. | Funding received for upgrades to the heritage listed Maryborough Outdoor Pool. Restoration roof works undertaken at the Carisbrook Town Hall. Tenders sought for Worsley Cottage repairs. |
| 3.3.4 | Partner with other councils to advocate to UNESCO World Heritage Listing for the Central Victorian Goldfields Region. | Continued advocacy for the World Heritage Listing in partnership with 13 other Councils in the region. |

Strategic Priority Four: Manage and reduce and reuse waste

| Initiative | | Progress in 2021/22 |
|------------|---|---|
| 3.4.1 | Grow a circular economy to reduce the volume of waste. | Planning undertaken for transition to glass collection facilities. |
| 3.4.2 | Provide diverse waste collection and recovery points. | Planning undertaken for transition to glass collection facilities. |
| 3.4.3 | Educate the community on their role in waste minimisation. | Ongoing education undertaken through Council's social media and publications. |
| 3.4.4 | Engage with regional and state-based waste reduction and recovery groups. | Continued to attend regional meetings . |
| 3.4.5 | Advocate for funding to support waste reduction and recovery initiatives. | Some funding received for circular economy transition. |

Strategic Priority Five: Care for the natural environment and take action on climate change

| Initiative | | Progress in 2021/22 |
|------------|--|---|
| 3.5.1 | Work with community and key partners to improve our natural environment. | Developed the Tullaroop Creek Management Plan. |
| 3.5.2 | Develop and implement Corporate Climate Action Plan to reduce Council's carbon emissions. | Climate Action Plan adopted in June 2022. |
| 3.5.3 | Support municipal-wide emissions reduction and community adaptation to climate change by facilitating a collaborative approach with the community. | Participant in the Victorian Energy Collaboration resulting in 100% green energy for all Council electricity use. |
| 3.5.4 | Learn from and promote indigenous land management practices. | Engaged Djandaak to develop an interpretative indigenous garden at the Central Goldfields Art Gallery. |
| 3.5.5 | Lead by example with committed action to mitigate and adapt to climate change. | Adopted a Climate Action Plan and set a target of zero emissions by 2030. |

PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Objective Four: Leading Change

The community's vision: • Activated, engaged, and informed citizens who have a say, volunteer, get involved in community matters • Good planning, governance, and service delivery • Transparent decision making • Effective and sustainable financial management.

Strategic Priority One:

Actively engage, inform and build the leadership capacity of community members and organisations

| Initiative | | Progress in 2021/22 |
|------------|---|--|
| 4.1.1 | Provide opportunities for the community to have a say, engage in deliberation and work collaboratively with Council. | Consultation was undertaken on all strategies and plans and policies adopted during the year. |
| 4.1.2 | Share information about available grants and education and training opportunities with communities. | Grant workshops held in 2021. |
| 4.1.3 | Build the capacity of young and emerging leaders through youth leadership and co-design initiatives. | Youth Council EOI advertised. |
| 4.1.4 | Activate and grow the existing leadership capacity of the community. | A number of advisory groups have contributed to Council planning including: <ul style="list-style-type: none"> • Climate Action Group • Aerodrome Taskforce • Council Plan Deliberative Panel • Walking and Cycling Advisory Committee • Energy Breakthrough Management Committee • Community Asset Committees • Go Goldfields Leadership Table • Move It Steering Group |
| 4.1.5 | Build capacity for community mobilisation on climate action. | Climate Action Group engaged in developing the Climate Action Plan. |
| 4.1.6 | Use a variety of community engagement and communication techniques and platforms to engage, connect and communicate with the community. | New Engage Goldfields website launched. Quarterly newsletters produced and mailed to all households. Weekly page in the Maryborough Advertiser. Weekly radio on Gold FM and Goldfields FM. |
| 4.1.7 | Educate the community on the work of Council. | Quarterly newsletters produced and mailed to all households. Weekly page in the Maryborough Advertiser. Weekly radio on Gold FM and Goldfields FM. |

Strategic Priority Two: Provide financial sustainability and good governance

| Initiative | | Progress in 2021/22 |
|------------|---|---|
| 4.2.1 | Ensure the long-term Central Goldfields Community Vision informs Council Planning | Community vision developed through a deliberative panel process and adopted by Council in November 2021. |
| 4.2.2 | Develop an Asset Management Plan for the next ten years. | Asset Management Plan adopted in June 2022. |
| 4.2.3 | Develop an Annual Action Plan each year to set operational direction. | The 2022/23 plan developed for adoption in August 2023. |
| 4.2.4 | Develop asset management systems and technology to efficiently prepare short, medium and long-term financial plans. | 10 year financial plan and Asset management plan adopted. |
| 4.2.5 | Deliver the ICT Strategy so that staff and community have appropriate technology to deliver services. | Funding from the Rural Councils Transformation Program fund confirmed for joint project with Pyrenees to update the finance system and implement a CRS. |
| 4.2.6 | Develop and use a procurement policy and process that facilitates best value outcomes for our community. | Updated procurement policy adopted in 2021. |
| 4.2.7 | Regularly and transparently report to the community on Council performance. | Annual reports, quarterly annual action plan progress reports and monthly finance reports completed in accordance with the Local Government Act 2020. |
| 4.2.8 | Be a well governed organisation which consistently makes good and ethical decisions and is forward-thinking. | Councillor Code of conduct adopted. Transparency policy adopted. Governance rules adopted. |
| 4.2.9 | Provide responsive, efficient and effective high-quality customer service. | Vic Roads customer service moved successfully to Nolan St office. VIC moved successfully to Maryborough railway station. |

PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

Strategic Objective Four: Leading Change

Strategic Priority Three: Provide a safe, inclusive and supportive workplace

| | Initiative | Progress in 2021/22 |
|-------|---|--|
| 4.3.1 | Develop a workforce culture that embraces and supports staff knowledge and experience. | Cultural workshops undertaken with staff in 2021/22. Workforce plan completed in December 2021. |
| 4.3.2 | Regularly review and update Occupational Health and Safety policies and practices to ensure a safe workplace. | OHS advisor appointed. COVID safe plans and policies adopted. |
| 4.3.3 | Support an inclusive workplace that embraces diversity. | Gender Equity Plan adopted in April 2022. Workforce plan completed in December 2021. |
| 4.3.4 | Ensure staff have access to Cultural Awareness Training. | Will be undertaken in 2023. |
| 4.3.5 | Embed gender equity policy and processes to create culture change across the organisation. | Gender Equity Plan adopted in April 2022. Workforce plan completed in December 2021. |
| 4.3.6 | Provide contemporary tools and processes to support meaningful engagement at work. | ICT Strategy developed Funding application successful to work with Pyrenees Shire to replace finance system and develop a CRS. |

Strategic Priority Four: Advocate and partner on matters of community importance

| | Initiative | Progress in 2021/22 |
|-------|---|---|
| 4.4.1 | Partner with Go Goldfields and VicHealth to facilitate systems change to drive improved outcomes for children, young people and their families. | Partnership established in 2022. |
| 4.4.2 | Work together with communities to implement township plans. | Improvements to local facilities identified through township plans funded through Round 1 of LRCIP – this included upgrades to community halls, shade sails in key locations, tree plantings and local signage. |
| 4.4.3 | Participate in advocacy efforts led by Rural Councils Victoria. | Participated in a number of surveys and forums to inform Rural Council Victoria advocacy. |
| 4.4.4 | Actively advocate and prepare projects that deliver new infrastructure and services that are of importance to our community. | Updated priority projects plan adopted in 2022. |
| 4.4.5 | Advocate for mitigation and adaptation programs and infrastructure to address the impacts of climate change on our community. | Climate Action Plan adopted June 2022. |

SERVICES PROVIDED BY COUNCIL IN 2022/23 BUDGET

Council provides over 40 services to the community each year

| | |
|---|---|
| Aged and Disability Services | Support for older people and people with disabilities to enable them to remain living independently. This includes home care services, personal care services, respite services, delivered meals, home safety, social support programs and community transport. |
| Integrated Family Services | The Goldfields Family Centre provides long day care, family day care, 3 and 4 year old kindergarten and supported playgroups as well as a variety of visiting professional services. |
| Maternal and Child Health Services | Universal access to MCH services and enhanced support for families including 10 key age and stage visits from birth to 3.5 years. |
| Go Goldfields | Go Goldfields is a placed based partnership initiative that is designed to address complex social issues, to improve outcomes for children youth and families. The Partnership is coordinated by a dedicated 'backbone' team based with Central Goldfields Shire Council. |
| Library Services | Access to information and resources in a safe environment for all ages to encourage life-long learning and improved literacy across our communities. Library buildings are located in Maryborough, Dunolly and Talbot. |
| Arts and Culture | Supports participation and engagement in arts and culture, including a program of exhibitions and associated events at The Central Goldfields Art Gallery. |
| Community Development | Partners with individuals, community groups and community organisations to identify and support implementation of community priorities and activities. |
| Emergency Management | Compliance with obligations under the LG Act, EM Act and Emergency Management Manual Victoria (EMMV). Delivery of the Municipal Emergency Resources Program (MERP). |
| Recreation Services | Strategic direction to support active sporting facilities and open space, active volunteers/sector and an active community. |
| Recreation Facilities Management | Provides recreation facilities including the Maryborough Sport and Leisure Centre and outdoor swimming pools. |
| Youth Services | Activities and programs through FReeZA, Engage!, L2P and Road Trip funded initiatives to enhance confidence, support safety, improve mental health and build resilience. |
| Compliance | Compliance and enforcement services to bring land use and development into compliance with the Planning and Environment Act and Central Goldfields Planning Scheme. |
| Environmental Health | Environmental health and public health services, education and the enforcement of relevant state legislation. |
| Fire Prevention | "Undertakes the Municipal Fire Prevention statutory responsibilities to take all practical steps to prevent the occurrence of fires on any land vested in or under control or management of Council. |
| Local Laws | Enforcement and compliance of all Council local laws to ensure the management of domestic and livestock animals, protection of our built and natural environment and general amenity and general parking enforcement. |
| Economic Development | "Provide economic development services to the council and community to effectively identify and pursue the Shire's comparative advantages to facilitate economic development and employment opportunities. |
| Sustainability | Sustainability including Climate Action Plan and community consultation |
| Tourism and Events | Visitor information that will contribute to a growing visitor economy. Support events including Energy Breakthrough to attract visitors to the Shire. |
| Building Services | Building control services to administer and enforce the Building Act and building regulations. |

SERVICES PROVIDED BY COUNCIL IN 2022/23 BUDGET

| | |
|-------------------------------|--|
| Statutory Planning | Administration of the Planning and Environment Act as it applies to all public and private land within the Shire. |
| Strategic Planning | Strategic land use planning to manager future land uses, manage land use change, population and economic growth. |
| VicRoads Agency | VicRoads services on behalf of VicRoads, from a central Maryborough location. |
| Asset Management | Data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets. |
| Building Maintenance | Maintenance works on Council owned and managed buildings, and other built structures such as rotundas, BBQ shelters, pedestrian underpasses, and playgrounds. |
| Depot | Provides facilities and workshops to support the activities of Council's outdoor operations. |
| Drainage | Maintains and renews the drainage systems and networks throughout the Shire, and ensures compliance to the required standards for new land developments. |
| Environmental Management | Environmental monitoring and implementation of services to control the spread of weeds and pests in Council controlled areas including: roadsides, nature strips, reserves, drains. |
| Roads Maintenance | Maintenance, construction and reconstruction of Council's transport associated infrastructure assets. |
| Parks and Gardens | Park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community. |
| Plant | Supplies and maintains vehicle and plant to support Council's operations. |
| Public Amenities | Provides cleaning and servicing to public amenity blocks. |
| Waste Management | Provides all waste management, policy development and education services from kerbside bin collection, transfer station management and management of closed land fill sites. |
| Community Engagement | Facilitates engagement with the community on Council projects and decisions through a range of channels including print media, online platforms, forums and workshops. |
| Customer Service | Provides a payment transaction service, and advice to all customers with a high focus on meeting the customer's needs at the first point of contact. |
| Governance, Property and Risk | Provides the governance framework for the organisation including coordination of Council meetings and support and oversight of compliance with the Local Government Act, privacy and freedom of information; and comprises the coordination of Council meetings and the management occupational health and safety, property, risk management and procurement services. |
| Shire Management | Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire. |
| Finance | Provides a full suite of financial transaction processing and corporate financial planning, monitoring and reporting for both internal and external customers. |
| People and Culture | Provides support and development of staffing capability across the organisation, including the provision of industrial advice. |
| Information Management | Provides lifecycle management of all information held by Council. |
| Information Technology | Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers. |

SERVICE PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2022

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

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|---|--------------|--------------|--------------|--------------|---|
| Aquatic Facilities | | | | | |
| Service standard | | | | | |
| Health inspections of aquatic facilities | 0.00 | 1.00 | 0.75 | 1.00 | All mandatory annual compliance checks were completed in FY21–22. One was missed in FY20-21 from total of four pools. |
| [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities] | | | | | |
| Utilisation | | | | | |
| Utilisation of aquatic facilities | 7.55 | 5.69 | 4.03 | 4.65 | More visitors across all aquatic facilities as COVID-19 restrictions were eased during the year. |
| [Number of visits to aquatic facilities / Municipal population] | | | | | |
| Service cost | | | | | |
| Cost of aquatic facilities | New in 2020 | \$2.90 | \$14.93 | \$10.52 | Although contract management costs increased by 2.5% in FY21–22, visitor numbers also significantly improved in same period, up 15.4% from previous year. Hence better utilisation rate per capita. |
| [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities] | | | | | |

SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|--|--------------|--------------|--------------|--------------|---|
| Animal Management | | | | | |
| Timeliness | | | | | |
| <i>Time taken to action animal management requests</i> | 0.00 | 1.00 | 0.00 | 1.00 | All animal management action requests are initially acted upon with 1 day of receiving the request. |
| [Number of days between receipt and first response action for all animal management requests / Number of animal management requests] | | | | | |
| Service standard | | | | | |
| <i>Animals reclaimed</i> | 52.48% | 40.52% | 70.59% | 40.50% | During the COVID-19 pandemic there was a greater demand for pets, people were giving away and selling unwanted animals themselves instead of contacting council resulting in a higher reclaim of animals that did enter the pound in 2020-21. As residents return to a "New Normal" a greater number of animals entering the pound and not being reclaimed. |
| [Number of animals reclaimed / Number of animals collected] x100 | | | | | |
| <i>Animals rehomed</i> | New in 2020 | 24.18% | 20.00% | 57.58% | As more animals enter the council pound, work has been carried out with local organisations to improve the rehoming rate. |
| [Number of animals rehomed / Number of animals collected] x100 | | | | | |
| Service cost | | | | | |
| <i>Cost of animal management service per population</i> | New in 2020 | \$10.21 | \$18.35 | \$22.91 | The increased cost of resources relating to the operation of the council pound and the required extra staff due to the increase in animal management requests within the shire. |
| [Direct cost of the animal management service / Population] | | | | | |
| Health and safety | | | | | |
| <i>Animal management prosecutions</i> | New in 2020 | 0.00% | 0.00% | 0.00% | No prosecutions were undertaken by Central Goldfields Shire Council |
| [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100 | | | | | |

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|--|--------------|--------------|--------------|--------------|--|
| Food Safety | | | | | |
| Timeliness | | | | | |
| <i>Time taken to action food complaints</i> | 15.75 | 1.00 | 0.25 | 7.00 | Except for 1 food complaint which was lodged in December, all other food complaints were responded to and resolved within an average of 1-7 days. |
| [Number of days between receipt and first response action for all food complaints / Number of food complaints] | | | | | |
| Service standard | | | | | |
| <i>Food safety assessments</i> | 0.00% | 90.63% | 30.11% | 48.96% | Food safety assessment response rates have improved over this past year due to stability in retaining and Environmental Health Officer |
| [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100 | | | | | |
| Service cost | | | | | |
| <i>Cost of food safety service</i> | \$112.14 | \$524.51 | \$706.69 | \$397.41 | Increase in registered food premises from 144 last year to 154 this year has resulted in this figure reducing. |
| [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984] | | | | | |
| Health and safety | | | | | |
| <i>Critical and major non-compliance outcome notifications</i> | 0.00% | 75.00% | 100.00% | 100.00% | All Major and Critical non-compliance outcomes of Food Safety Inspections/ Audits were notified. Follow up inspections were conducted within the required timeframe. |
| [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100 | | | | | |

SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|--|--------------|--------------|--------------|--------------|--|
| Governance | | | | | |
| Transparency | | | | | |
| <i>Council decisions made at meetings closed to the public</i> | 0.00% | 0.00% | 0.86% | 2.63% | Number of decisions made closed to the public remains very low with only three decisions out of 114 made in camera for confidential reasons including a project tender and CEO performance review, demonstrating Council's commitment to transparent decision making. |
| [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100 | | | | | |
| Consultation and engagement | | | | | |
| <i>Satisfaction with community consultation and engagement</i> | 55.00 | 51.00 | 54.00 | 51.00 | Satisfaction rating from the community for engagement remains consistent with last three (3) years of data. |
| [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement] | | | | | |
| Attendance | | | | | |
| <i>Councillor attendance at council meetings</i> | 97.22% | 96.97% | 99.33% | 94.64% | Attendance by Councillors at Council meetings remains consistently high, with a small reduction mainly due illness, demonstrating the Councillors commitment and enthusiasm to represent the community in active decision making. |
| [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100 | | | | | |
| Service cost | | | | | |
| <i>Cost of elected representation</i> | \$128,692.00 | \$121,329.67 | \$120,759.58 | \$35,991.43 | Historically data has been calculated incorrectly; this year we have collected and disclosed the correct expenses for each elected representative. Expenses have increased slightly with more travel being undertaken with COVID restrictions lifting however most expenses remain consistent when comparing to previously correct calculations. |
| [Direct cost of the governance service / Number of Councillors elected at the last Council general election] | | | | | |

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|--|--------------|--------------|--------------|--------------|---|
| Governance | | | | | |
| Satisfaction | | | | | |
| <i>Satisfaction with council decisions</i> | 52.00 | 49.00 | 51.00 | 50.00 | Satisfaction rating from the community around Council decisions remains consistent with last three (3) years of data. |
| [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community] | | | | | |
| Libraries | | | | | |
| Utilisation | | | | | |
| <i>Physical library collection usage</i> | 4.07 | 2.85 | 2.03 | 2.59 | The library was once again impacted by COVID-19 with click and collect services, as well as density limits and a COVID marshal. However circulation has increased in the latter part of the year with marshalling and limits removed. |
| [Number of physical library collection item loans / Number of physical library collection items] | | | | | |
| Resource standard | | | | | |
| <i>Recently purchased library collection</i> | 57.72% | 61.32% | 56.02% | 56.91% | The library has increased the budget on new items, as well as targeted weeding of the collection. |
| [Number of library collection items purchased in the last 5 years / Number of library collection items] x100 | | | | | |
| Participation | | | | | |
| <i>Active library borrowers in municipality</i> | 14.87% | 11.16% | 9.20% | 7.86% | COVID-19 has impacted patronage of the library, as well as closures due to renovations, but there has been an increase in the last quarter |
| [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100 | | | | | |
| Service cost | | | | | |
| <i>Cost of library service per population</i> | New in 2020 | \$29.08 | \$29.71 | \$31.56 | |
| [Direct cost of the library service / Population] | | | | | |

SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|---|-----------------|-----------------|-----------------|-----------------|---|
| Maternal and Child Health (MCH) | | | | | |
| Service standard | | | | | |
| <i>Infant enrolments in the MCH service</i> | 102.65% | 100.00% | 101.72% | 103.64% | |
| [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100 | | | | | |
| Service cost | | | | | |
| <i>Cost of the MCH service</i> | \$103.40 | \$76.08 | \$89.63 | \$75.30 | The enhanced service has recruited additional permanent part time staff for service delivery, including the appointment of an early parenting practitioner. |
| [Cost of the MCH service / Hours worked by MCH nurses] | | | | | |
| Participation | | | | | |
| <i>Participation in the MCH service</i> | 84.20% | 82.97% | 70.15% | 87.93% | Increase in participation due to full recruitment to EFT and therefore service ability and capacity. |
| [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 | | | | | |
| Participation | | | | | |
| <i>Participation in the MCH service by Aboriginal children</i> | 87.32% | 81.58% | 100.00% | 88.16% | There has been a decrease in families identifying as aboriginal, overall MCH participation has increased. |
| [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 | | | | | |
| Satisfaction | | | | | |
| <i>Participation in 4-week Key Age and Stage visit</i> | New in 2020 | 80.00% | 100.00% | 98.18% | Data from CDIS LGPRF 2021.2022 Report. Data error entry from 20/21. Actual figure should read 81.58. |
| [Number of 4-week key age and stage visits / Number of birth notifications received] x100 | | | | | |

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|--|-----------------|-----------------|-----------------|-----------------|---|
| Roads | | | | | |
| Satisfaction of use | | | | | |
| <i>Sealed local road requests</i> | 9.85 | 15.36 | 16.49 | 28.98 | Increase in Sealed Local Road requests is most likely related to the current La Nina event with significant rainfall leading to quicker deterioration of roads. |
| [Number of sealed local road requests / Kilometres of sealed local roads] x100 | | | | | |
| Condition | | | | | |
| <i>Sealed local roads maintained to condition standards</i> | 100.00% | 99.55% | 99.68% | 95.20% | This figure is consistent with previous years. |
| [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100 | | | | | |
| Service cost | | | | | |
| <i>Cost of sealed local road reconstruction</i> | \$94.26 | \$42.43 | \$102.14 | \$146.30 | Cost increase aligns with overall construction cost increases across the state and country of 15-30% |
| [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed] | | | | | |
| Service Cost | | | | | |
| <i>Cost of sealed local road resealing</i> | \$4.70 | \$3.95 | \$4.52 | \$3.83 | This figure is consistent with previous years. |
| [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed] | | | | | |
| Satisfaction | | | | | |
| <i>Satisfaction with sealed local roads</i> | 48.00 | 51.00 | 50.00 | 45.00 | Decrease in satisfaction rating is most likely related to the current La Nina event with significant rainfall leading to quicker deterioration of roads. |
| [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads] | | | | | |

SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|---|--------------|--------------|--------------|--------------|--|
| Statutory Planning | | | | | |
| Timeliness | | | | | |
| <i>Time taken to decide planning applications</i> | 93.00 | 84.00 | 78.00 | 60.50 | Council has reduced the time taken to decide planning applications to improve level of service to the community. |
| [The median number of days between receipt of a planning application and a decision on the application] | | | | | |
| Service standard | | | | | |
| <i>Planning applications decided within required time frames</i> | 32.11% | 32.06% | 35.98% | 50.00% | Council has increased the number of planning applications decided within required time frames to improve the level of service to the community. |
| [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100 | | | | | |
| Service cost | | | | | |
| <i>Cost of statutory planning service</i> | \$2,875.51 | \$2,463.58 | \$2,919.16 | \$3,315.99 | The cost of Council's statutory planning service has increased due to increase in the number of applications received and in line with improved service standards. |
| [Direct cost of the statutory planning service / Number of planning applications received] | | | | | |
| Decision making | | | | | |
| <i>Council planning decisions upheld at VCAT</i> | 100.00% | 100.00% | 100.00% | 100.00% | This figure is consistent with previous years. |
| [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 | | | | | |

| Service / indicator / measure | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comments |
|---|--------------|--------------|--------------|--------------|--|
| Waste Collection | | | | | |
| Satisfaction | | | | | |
| <i>Kerbside bin collection requests</i> | 24.62 | 40.07 | 21.60 | 28.12 | This figure is consistent with previous years and relates to less than 2% of households within the municipality. |
| [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000 | | | | | |
| Service standard | | | | | |
| <i>Kerbside collection bins missed</i> | 0.63 | 0.91 | 0.77 | 0.93 | This figure is consistent with previous years relating to one missed bin per week. |
| [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000 | | | | | |
| Service cost | | | | | |
| <i>Cost of kerbside garbage bin collection service</i> | \$121.51 | \$122.60 | \$136.84 | \$133.63 | This figure is consistent with previous years. |
| [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins] | | | | | |
| Service cost | | | | | |
| <i>Cost of kerbside recyclables collection service</i> | \$84.89 | \$85.67 | \$103.32 | \$88.45 | Cost per tonne processing decreased for the year resulting in reduced costs. |
| [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins] | | | | | |
| Waste diversion | | | | | |
| <i>Kerbside collection waste diverted from landfill</i> | 42.96% | 45.07% | 45.00% | 43.31% | This figure is consistent with previous years. |
| [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 | | | | | |

SERVICE PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2022

| Retired indicators Service / indicator / measure | Results 2019 | Comment |
|---|-----------------|--|
| Aquatic Facilities | | |
| Service cost | | |
| Cost of indoor aquatic facilities | \$5.93 | This measure was replaced by <i>Cost of aquatic facilities</i> for 2020. |
| [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities] | | |
| Cost of outdoor aquatic facilities | \$7.56 | This measure was replaced by <i>Cost of aquatic facilities</i> for 2020. |
| [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities] | | |
| Animal Management | | |
| Service cost | | |
| Cost of animal management service | \$41.93 | This measure was replaced by <i>Cost of animal management service per population</i> for 2020. |
| [Direct cost of the animal management service / Number of registered animals] | | |
| Health and safety | | |
| Animal management prosecutions | 0 | This measure was replaced by <i>Animal management prosecutions (%)</i> for 2020. |
| [Number of successful animal management prosecutions] | | |
| Libraries | | |
| Service cost | | |
| Cost of library service | \$5.93 | This measure was replaced by <i>Cost of library service per population</i> for 2020. |
| [Direct cost of the library service / Number of visits] | | |
| Maternal and Child Health (MCH) | | |
| Satisfaction | | |
| Participation in first MCH home visit | 99.1% | This measure was replaced by <i>Participation in 4-week Key Age and Stage visit</i> for 2020. |
| [Number of first MCH home visits / Number of birth notifications received] x100 | | |

Definitions

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

FINANCIAL REPORT

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CERTIFICATION OF THE FINANCIAL STATEMENTS

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

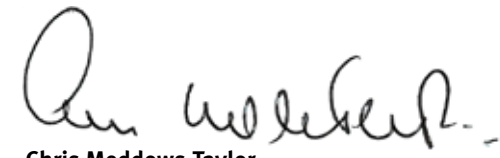


Mick Smith FCPA
Principal Accounting Officer
Date: 27 September 2022
Maryborough

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

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

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



Chris Meddows-Taylor
Councillor
Date: 27 September 2022



Geoff Lovett
Councillor
Date: 27 September 2022



Lucy Roffey
Chief Executive Officer
Date: 27 September 2022



Independent Auditor's Report

To the Councillors of Central Goldfields Shire Council

| | |
|---|---|
| Opinion | <p>I have audited the financial report of Central Goldfields Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> balance sheet as at 30 June 2022 comprehensive income statement for the year then ended statement of changes in equity for the year then ended statement of cash flows for the year then ended statement of capital works for the year then ended notes to the financial statements, including significant accounting policies certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p> |
| Basis for Opinion | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| Councillors' responsibilities for the financial report | <p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p> |

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
6 October 2022

Travis Derricott
as delegate for the Auditor-General of Victoria

COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|--|------|----------------|----------------|
| Income | | | |
| Rates and charges | 3.1 | 16,166 | 15,714 |
| Statutory fees and fines | 3.2 | 532 | 422 |
| User fees | 3.3 | 1,753 | 1,647 |
| Grants – operating | 3.4 | 10,774 | 10,401 |
| Grants – capital | 3.4 | 6,646 | 1,589 |
| Contributions – monetary | 3.5 | 370 | 131 |
| Contributions – non monetary | 3.5 | 398 | – |
| Net gain (or loss) on disposal of property, infrastructure, plant and equipment | 3.6 | (19) | (10) |
| Other income | 3.7 | 275 | 287 |
| Total income | | 36,895 | 30,181 |
| Expenses | | | |
| Employee costs | 4.1 | 15,193 | 15,178 |
| Materials and services | 4.2 | 10,283 | 9,702 |
| Depreciation | 4.3 | 6,433 | 6,467 |
| Amortisation – right of use assets | 4.4 | 93 | 51 |
| Bad and doubtful debts | 4.5 | 13 | (24) |
| Interest costs | 4.6 | 35 | 49 |
| Other expenses | 4.7 | 355 | 360 |
| Total expenses | | 32,405 | 31,784 |
| Surplus/(deficit) for the year | | 4,490 | (1,603) |
| Other comprehensive income | | | |
| Items that will not be reclassified to surplus or deficit in future periods | | | |
| Net asset revaluation increment/(decrement) | 9.1 | 41,186 | 339 |
| Total other comprehensive income | | 41,186 | 339 |
| Total comprehensive result | | 45,676 | (1,264) |

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

BALANCE SHEET AS AT 30 JUNE 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|--|------|----------------|----------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 5.1 | 3,552 | 3,855 |
| Trade and other receivables | 5.1 | 2,854 | 3,221 |
| Other financial assets | 5.1 | 17,000 | 17,250 |
| Inventories | 5.2 | 14 | 9 |
| Non-current assets classified as held for sale | 6.1 | 245 | 245 |
| Other assets | 5.2 | 793 | 766 |
| Total current assets | | 24,458 | 25,348 |
| Non-current assets | | | |
| Property, infrastructure, plant and equipment | 6.2 | 354,626 | 308,735 |
| Right-of-use assets | 5.8 | 202 | 220 |
| Total non-current assets | | 354,828 | 308,955 |
| Total assets | | 379,286 | 334,303 |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables | 5.3 | 2,897 | 2,907 |
| Trust funds and deposits | 5.3 | 480 | 520 |
| Unearned income/revenue | 5.3 | 12,018 | 12,186 |
| Provisions | 5.5 | 2,477 | 2,315 |
| Interest-bearing liabilities | 5.4 | 678 | 668 |
| Lease liabilities | 5.8 | 60 | 73 |
| Total current liabilities | | 18,610 | 18,669 |
| Non-current liabilities | | | |
| Provisions | 5.5 | 298 | 246 |
| Interest-bearing liabilities | 5.4 | 1,411 | 2,089 |
| Lease liabilities | 5.8 | 137 | 147 |
| Total non-current liabilities | | 1,846 | 2,482 |
| Total liabilities | | 20,456 | 21,151 |
| Net assets | | 358,830 | 313,152 |
| Equity | | | |
| Accumulated surplus | | 129,383 | 124,999 |
| Reserves | 9.1 | 229,447 | 188,153 |
| Total Equity | | 358,830 | 313,152 |

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

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

| 2022 | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|---|------|-----------------|----------------------------------|----------------------------------|-----------------------------|
| Balance at beginning of the financial year | | 313,154 | 124,999 | 187,689 | 466 |
| Surplus/(deficit) for the year | | 4,490 | 4,490 | – | – |
| Net asset revaluation increment/(decrement) | 9.1 | 41,186 | – | 41,186 | – |
| Transfers from (to) other reserves | 9.1 | – | – | – | – |
| | | <u>358,830</u> | <u>129,489</u> | <u>228,875</u> | <u>466</u> |
| Balance at end of the financial year | | 358,830 | 129,489 | 228,875 | 466 |

| 2021 | | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|---|-----|-----------------|----------------------------------|----------------------------------|-----------------------------|
| Balance at beginning of the financial year | | 314,416 | 126,601 | 187,350 | 466 |
| Adjusted opening balance | | 314,416 | 126,601 | 187,350 | 466 |
| Surplus/(deficit) for the year | | (1,602) | (1,602) | – | – |
| Net asset revaluation increment/(decrement) | 9.1 | 339 | – | 339 | – |
| Transfers from (to) other reserves | 9.1 | – | – | – | – |
| | | <u>313,153</u> | <u>124,999</u> | <u>187,689</u> | <u>466</u> |
| Balance at end of the financial year | | 313,153 | 124,999 | 187,689 | 466 |

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

| | Note | 2022 Inflows/ (Outflows) \$'000 | 2021 Inflows/ (Outflows) \$'000 |
|---|------|--|--|
| Cash flows from operating activities | | | |
| Rates and charges | | 16,520 | 15,516 |
| Statutory fees and fines | | 532 | 421 |
| User fees | | 1,887 | 1,365 |
| Grants – operating | | 10,067 | 10,401 |
| Grants – capital | | 7,417 | 12,194 |
| Contributions – monetary | | 370 | 131 |
| Interest received | | 80 | 75 |
| Other receipts | | 195 | 26 |
| Net GST refund/ (payment) | | 1,809 | (1,712) |
| Employee costs | | (14,979) | (14,856) |
| Materials and services | | (12,499) | (11,159) |
| Trust funds and deposits repaid | | (40) | (45) |
| Other payments | | (355) | (360) |
| Net cash provided by/(used in) operating activities | | 11,004 | 11,997 |
| Cash flows from investing activities | | | |
| Payments for property, infrastructure, plant and equipment | 6.2 | (10,831) | (7,071) |
| Proceeds from sale of property, infrastructure, plant and equipment | | – | 10 |
| Payments for other financial assets | | – | (2,477) |
| Proceeds from investments | | 250 | – |
| Net cash provided by/(used in) investing activities | | (10,581) | (9,538) |
| Cash flows from financing activities | | | |
| Finance costs | | (26) | (39) |
| Repayment of borrowings | | (668) | (564) |
| Repayment of lease liabilities | | (32) | – |
| Net cash provided by/(used in) financing activities | | (726) | (603) |
| Net increase (decrease) in cash and cash equivalents | | (303) | 1,856 |
| Cash and cash equivalents at the beginning of the financial year | | 3,855 | 1,999 |
| Cash and cash equivalents at the end of the financial year | | 3,552 | 3,855 |

| | |
|-----------------------------|-----|
| Financing arrangements | 5.6 |
| Restrictions on cash assets | 5.1 |

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

STATEMENT OF CAPITAL WORKS FOR THE YEAR ENDED 30 JUNE 2022

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Property | | |
| Land improvements | 1,260 | 446 |
| Total land | 1,260 | 446 |
| Buildings | 3,338 | 648 |
| Total buildings | 3,338 | 648 |
| Total property | 4,598 | 1,094 |
| Plant and equipment | | |
| Plant, machinery and equipment | 552 | 209 |
| Fixtures, fittings and furniture | 121 | 373 |
| Total plant and equipment | 673 | 582 |
| Infrastructure | | |
| Roads | 4,005 | 2,465 |
| Bridges | 45 | – |
| Footpaths and cycleways | 593 | 313 |
| Drainage | 550 | 1,014 |
| Kerb and channel | 61 | 38 |
| Minor culverts | 17 | 13 |
| Waste management | – | 20 |
| Traffic control facilities | 45 | 49 |
| Parks, open space and streetscapes | 39 | – |
| Other infrastructure | 65 | 1,483 |
| Total infrastructure | 5,420 | 5,395 |
| Total capital works expenditure | 10,691 | 7,071 |
| Represented by: | | |
| New asset expenditure | 1,604 | 697 |
| Asset renewal expenditure | 3,726 | 1,525 |
| Asset expansion expenditure | 2,418 | 704 |
| Asset upgrade expenditure | 2,943 | 4,146 |
| Total capital works expenditure | 10,691 | 7,071 |

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Overview

Introduction

The Central Goldfields Shire Council was established by an Order of the Governor in Council on 19th January 1995 and is a body corporate.

The Council's main office is located at 22 Nolan Street, Maryborough, Victoria, 3465.

Statement of compliance

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

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

Significant accounting policies

(a) Basis of accounting

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

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

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

Actual results may differ from these estimates.

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

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.

(b) Impact of COVID-19

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

- Additional revenue – Outdoor eating and entertainment grant, CASI grants and Rural ICT grant
- Revenue reductions – reductions on a number of user fees and charges and rent payments
- Revenue foregone – Waived interest on overdue rates and waste charges from July 2021 to Aug 2021, suspension of all current debt recovery action until March 2022, waived registration fees for food, accommodation, beauty, hair dressing salons, outdoor dining fees and various permits from July 2021 to December 2021
- Additional cost – additional salaries relating to grants noted above, additional cleaning council buildings and extra cleaning supplies provided to public to combat the spread of COVID-19
- Council continues the frequency of supplier payments to weekly for local business to assist with cashflow
- Council will continue to work closely with the community during these uncertain times and to provide support for business recovery. Council has also approved a 50% reduction in seasonal tenancy fees for the local sporting clubs who use council facilities

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 2.1: Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 5 percent and \$500k where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income and expenditure

| | Budget 2022 \$'000 | Actual 2022 \$'000 | Variance \$'000 | Variance % | Ref |
|--|--------------------------|--------------------------|--------------------|---------------|-----|
| Income | | | | | |
| Rates and charges | 16,142 | 16,166 | 24 | 0% | |
| Statutory fees and fines | 516 | 532 | 16 | 3% | |
| User fees | 1,933 | 1,753 | (180) | -9% | |
| Grants – operating | 9,066 | 10,774 | 1,708 | 19% | 1 |
| Grants – capital | 12,385 | 6,646 | (5,739) | -46% | 2 |
| Contributions – monetary | 121 | 370 | 249 | 206% | |
| Contributions – non monetary | – | 398 | 398 | 0% | |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment | 90 | (19) | (109) | -121% | |
| Other income | 523 | 275 | (248) | -47% | |
| Total income | 40,776 | 36,895 | (3,881) | | |
| Expenses | | | | | |
| Employee costs | 14,297 | 15,193 | (896) | -6% | 3 |
| Materials and services | 8,788 | 10,283 | (1,495) | -17% | 4 |
| Depreciation | 6,096 | 6,433 | (337) | -6% | |
| Amortisation – right of use assets | 91 | 93 | (2) | -2% | |
| Bad and doubtful debts | 10 | 13 | (3) | -30% | |
| Interest costs | 25 | 35 | (10) | -40% | |
| Other expenses | 331 | 355 | (24) | -7% | |
| Total expenses | 29,638 | 32,405 | (2,767) | | |
| Surplus/(deficit) for the year | 11,138 | 4,490 | (6,648) | | |

(i) Explanation of material variations

| | | |
|---|------------------------|---|
| 1 | Grants – operating | Federal assistance grant funding received in advance to fund council expenditure, budget for in 2022–23. |
| 2 | Grants – capital | Revenue recognition of grant funding is based on works delivered with a number of projects planned for delivery being carried forward to 2022–2023. |
| 3 | Employee costs | Employee costs were impacted by additional spend in childcare services and operations the major contributors to the overrun. The other impact was related to an increase in work cover premium. |
| 4 | Materials and services | Materials and services costs were also higher than budget due to expenditure funded by a number of unbudgeted grant funded projects. Contractor costs were higher than budget as some staff vacancies were filled by contractors. In addition there continued to be higher costs related to COVID such as increased cleaning requirements. Increases in inflation also impacted on expenses across most service delivery areas. |

Note 2.1: Performance against budget

2.1.2 Capital works

| | Budget 2022 \$'000 | Actual 2022 \$'000 | Variance \$'000 | Variance % | Ref |
|--|--------------------------|--------------------------|--------------------|---------------|-----|
| Property | | | | | |
| Land | 30 | – | (30) | (30) | |
| Land improvements | 1,272 | 1,260 | (12) | -1% | |
| Total land | 1,302 | 1,260 | (42) | -3% | |
| Buildings | 9,949 | 3,338 | (6,611) | -66% | 1 |
| Total buildings | 9,949 | 3,338 | (6,611) | -66% | |
| Total property | 11,251 | 4,598 | (6,653) | -59% | |
| Plant and equipment | | | | | |
| Plant, machinery and equipment | 670 | 552 | (118) | -18% | |
| Fixtures, fittings and furniture | 370 | 121 | (249) | -67% | |
| Total plant and equipment | 1,040 | 673 | (367) | -35% | |
| Infrastructure | | | | | |
| Roads | 3,773 | 4,005 | 232 | 6% | |
| Bridges | 65 | 45 | (20) | -31% | |
| Footpaths and cycleways | 500 | 593 | 93 | 19% | |
| Drainage | 1,197 | 550 | (647) | -54% | |
| Waste management | 401 | – | (401) | -100% | |
| Parks, open space and streetscapes | 2,690 | 39 | (2,651) | -99% | |
| Other infrastructure | – | 188 | 188 | 100% | |
| Total infrastructure | 8,626 | 5,420 | (3,206) | -37% | |
| Total capital works expenditure | 20,917 | 10,691 | (10,226) | -49% | |
| Represented by: | | | | | |
| New asset expenditure | 3,078 | 1,604 | (1,474) | -48% | |
| Asset renewal expenditure | 10,830 | 3,726 | (7,104) | -66% | |
| Asset expansion expenditure | 4,410 | 2,418 | (1,992) | -45% | |
| Asset upgrade expenditure | 2,599 | 2,943 | 344 | 13% | |
| Total capital works expenditure | 20,917 | 10,691 | (10,226) | -49% | |

(i) Explanation of material variations

| Variance Ref | Item | Explanation |
|--------------|--------------------------------|---|
| 1 | Land Improvement and Buildings | Variance caused by grant funded projects that have commenced in 2021/22 and will be completed in 2022/23. These include the Carisbrook Recreation Reserve, Art Gallery, Maryborough Railway Station Activation, Maryborough outdoor pool and community facility projects. |

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 2.2: Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1

Community

Operation and maintenance of community buildings, local laws, compliance (incorporating fire prevention, environmental health, school crossings, immunisation and planning compliance), emergency management and Go Goldfields.

Health and Human Services

Administration of Goldfields Family Centre (incorporating family day care, long day care, kindergarten and support playgroup), maternal and child health, aged care services (incorporating personal care, respite care, home maintenance, social support and delivered meals) and youth services.

Economic Development

Promotion of tourism, including the Visitor Information Centre, Energy Breakthrough and other events, economic development and strategic planning, Administration of VicRoads, statutory planning and building control.

Culture and Heritage

Operation and maintenance of civic halls, library and arts. Promotion of cultural and heritage activities.

Recreation and Leisure

Operation and maintenance of parks and gardens, playgrounds, sporting and natural reserves, indoor recreation centres and swimming pools.

Transport

Administration, operation and maintenance of aerodrome, road networks, pathways, kerb and channelling, street beautification, street lighting, bicycle facilities, parking and maintenance of depots and plant, vehicles and machinery, and drainage maintenance.

Waste

Administration, operation and maintenance of waste disposal, waste water operation and maintenance, recycling, and public conveniences.

Administration

Shire Management including corporate planning, governance, community engagement (including customer service), people and culture services, contract management and purchasing. Corporate services including operation and maintenance of administration office, records management, information technology, property and management, financial services including administration of council finances, bank accounts, investments and loans.

Note 2.2: Analysis of Council results by program

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

| | Income \$'000 | Expenses \$'000 | Surplus / (Deficit) \$'000 | Grants included in income \$'000 | Total assets \$'000 |
|-------------------------|------------------|--------------------|----------------------------------|---|------------------------|
| 2022 | | | | | |
| Community | 3,173 | 3,651 | (478) | 2,518 | 20,401 |
| Health & Human Services | 4,673 | 4,910 | (237) | 3,575 | 228 |
| Economic Development | 950 | 955 | (5) | 950 | 8,064 |
| Culture & Heritage | 277 | 506 | (229) | 275 | 28,073 |
| Recreation & Leisure | 2,191 | 901 | 1,290 | 2,177 | 6,367 |
| Transport | 4,294 | 9,820 | (5,526) | 4,162 | 6,503 |
| Waste & Environment | 3,684 | 2,768 | 915 | 4 | 309,396 |
| Administration | 17,652 | 8,893 | 8,759 | 3,759 | 255 |
| | 36,895 | 32,405 | 4,490 | 17,420 | 379,286 |

| | Income \$'000 | Expenses \$'000 | Surplus / (Deficit) \$'000 | Grants included in income \$'000 | Total assets \$'000 |
|-------------------------|------------------|--------------------|----------------------------------|---|------------------------|
| 2021 | | | | | |
| Community | 1,479 | 3,044 | (1,565) | 1,029 | 7,107 |
| Health & Human Services | 4,503 | 4,549 | (46) | 3,478 | 201 |
| Economic Development | 204 | 585 | (381) | 194 | 5,732 |
| Culture & Heritage | 302 | 718 | (416) | 298 | 5,611 |
| Recreation & Leisure | 142 | 2,545 | (2,403) | 134 | 24,744 |
| Transport | 2,989 | 8,977 | (5,988) | 2,851 | 272,701 |
| Waste & Environment | 3,572 | 2,967 | 605 | 45 | 225 |
| Administration | 16,899 | 8,307 | 8,592 | 3,960 | 17,981 |
| | 30,090 | 31,692 | (1,602) | 11,989 | 334,303 |

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Note 3: Funding for the delivery of our services | | |
| 3.1 Rates and charges | | |
| Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its market value(land and building included). | | |
| The valuation base used to calculate general rates for 2021/22 was \$2,551 million (2020/21 \$2,335 million). | | |
| General rates | 11,011 | 10,737 |
| Municipal charge | 1,634 | 1,613 |
| Waste management charge | 3,454 | 3,331 |
| Interest on rates and charges | 67 | 34 |
| Total rates and charges | 16,166 | 15,715 |
| The date of the latest general revaluation of land for rating purposes within the municipal district was 1st January 2021, and the valuation was first applied in the rating year commencing 1st July 2021. | | |
| Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued. | | |
| 3.2 Statutory fees and fines | | |
| Infringements and costs | 32 | 20 |
| Town planning fees | 218 | 183 |
| Land information certificates | 21 | 19 |
| Permits | 111 | 105 |
| Registrations | 148 | 92 |
| Other | 2 | 1 |
| Total statutory fees and fines | 532 | 422 |
| Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs. | | |
| 3.3 User fees | | |
| Aged and health services | 409 | 407 |
| Vic Road agency fees | 289 | 280 |
| Leisure centre and recreation | 14 | – |
| Child care/children's programs | 571 | 489 |
| Registration and other permits | 5 | 3 |
| Waste management services | 211 | 189 |
| Other fees and charges | 254 | 278 |
| Total user fees | 1,753 | 1,647 |
| User fees by timing of revenue recognition | | |
| User fees recognised over time | – | – |
| User fees recognised at a point in time | 1,753 | 1,647 |
| Total user fees | 1,753 | 1,647 |

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.

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Note 3: Funding for the delivery of our services | | |
| 3.4 Funding from other levels of government | | |
| Grants were received in respect of the following: | | |
| Summary of grants | | |
| Commonwealth funded grants | 8,404 | 5,568 |
| State funded grants | 9,016 | 6,422 |
| Total grants received | 17,420 | 11,990 |
| (a) Operating Grants | | |
| <i>Recurrent – Commonwealth Government</i> | | |
| Financial Assistance Grants | 3,759 | 2,987 |
| General home care | 1,036 | 925 |
| Financial Assistance Grants – roads | 1,693 | 1,261 |
| <i>Recurrent – State Government</i> | | |
| Community Safety | 202 | 428 |
| Go Goldfields | 446 | 450 |
| School crossing supervisors | 37 | 36 |
| Health and Human services | 1,431 | 1,983 |
| Maternal and child health | 509 | 271 |
| Aged care | 366 | 345 |
| Youth | 102 | 42 |
| Libraries | 163 | 298 |
| Heritage and Culture | – | 41 |
| Recreation | 31 | 82 |
| Transport | – | 40 |
| Environment | 39 | 45 |
| Total recurrent operating grants | 9,814 | 9,235 |
| <i>Non-recurrent – Commonwealth Government</i> | | |
| Heritage and Culture | 25 | – |
| <i>Non-recurrent – State Government</i> | | |
| Economic Development | 497 | 194 |
| Working for Victoria | – | 873 |
| ICT | – | 100 |
| Aged Care | 3 | – |
| Community Safety | 14 | – |
| Libraries | 112 | – |
| Health and Human services | 170 | – |
| Heritage and Culture | 6 | – |
| Maternal and child health | 59 | – |
| Recreation | 74 | – |
| Total non-recurrent operating grants | 960 | 1,166 |
| Total operating grants | 10,774 | 10,401 |

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 3: Funding for the delivery of our services

3.4 Funding from other levels of government (continued)

(b) Capital Grants

Recurrent – Commonwealth Government

Roads to recovery

| | 2022 \$'000 | 2021 \$'000 |
|---------------------------------------|----------------|----------------|
| | 790 | – |
| Total recurrent capital grants | 790 | – |

Non-recurrent – Commonwealth Government

Transport

1,101 395

Non-recurrent – State Government

Community

1,430 113

Drainage

– 802

Recreation

1,571 –

Transport

381 279

Waste and Environment

16 –

Buildings

1,357 –

Total non-recurrent capital grants

5,856 1,589

Total capital grants

6,646 1,589

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

Operating

Balance at start of year

1,505 490

Received during the financial year and remained unspent at balance date

1,563 1,470

Received in prior years and spent during the financial year

(856) (455)

Balance at year end

2,212 1,505

Capital

Balance at start of year

10,473 1,063

Received during the financial year and remained unspent at balance date

3,835 9,473

Received in prior years and spent during the financial year

(4,774) (63)

Balance at year end

9,534 10,473

Note 3: Funding for the delivery of our services

3.4 Funding from other levels of government (continued)

(d) Recognition of grant income

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

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

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

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

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i> | | |
| General purpose | 5,452 | 4,248 |
| Specific purpose grants to acquire non-financial assets | 6,646 | 1,589 |
| Other specific purpose grants | 5,322 | 6,154 |
| Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i> | | |
| Specific purpose grants | – | – |
| | 17,420 | 11,990 |

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 3: Funding for the delivery of our services

3.5 Contributions

| | 2022 \$'000 | 2021 \$'000 |
|----------------------------|----------------|----------------|
| Monetary | 370 | 131 |
| Non-monetary | 398 | – |
| Total contributions | 768 | 131 |

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

| | | |
|---|------------|----------|
| Land | 332 | – |
| Other | 66 | – |
| Total non-monetary contributions | 398 | – |

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

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

| | | |
|---|-------------|-------------|
| Proceeds of sale | – | 183 |
| Written down value of assets disposed | (19) | (193) |
| Total net gain/(loss) on disposal of property, infrastructure, plant and equipment | (19) | (10) |

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

3.7 Other income

| | | |
|---------------------------|------------|------------|
| Interest | 80 | 75 |
| Donations and sponsorship | – | 26 |
| Reimbursements | – | 12 |
| Other rent | 21 | – |
| Other | 174 | 174 |
| Total other income | 275 | 287 |

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

| | 2022 \$'000 | 2021 \$'000 |
|-----------------------------|----------------|----------------|
| Wages and salaries | 13,079 | 12,743 |
| Workcover | 410 | 340 |
| Superannuation | 1,280 | 1,234 |
| Fringe benefits tax | 62 | 62 |
| Long Service Leave | 292 | 720 |
| Other | 70 | 78 |
| Total employee costs | 15,193 | 15,178 |

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

| | | |
|--|-----------|------------|
| Employer contributions to Local Authorities Superannuation Fund (Vision Super) | 69 | 135 |
| | 69 | 135 |
| Employer contributions payable at reporting date. | – | – |

Accumulation funds

| | | |
|--|--------------|--------------|
| Employer contributions to Local Authorities Superannuation Fund (Vision Super) | 608 | 628 |
| Employer contributions – other funds | 603 | 537 |
| | 1,211 | 1,165 |
| Employer contributions payable at reporting date. | – | 70 |

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

4.2 Materials and services

| | | |
|-------------------------------------|---------------|--------------|
| Contractors | 8,211 | 7,960 |
| Operating lease payments | 17 | 35 |
| Grants and contributions | 465 | 267 |
| Event Support – Energy Breakthrough | 23 | 2 |
| Other materials and services | 1,567 | 1,437 |
| Total materials and services | 10,283 | 9,702 |

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

4.3 Depreciation

| | | |
|----------------------------------|--------------|--------------|
| Property | 1,490 | 1,238 |
| Plant and equipment | 277 | 292 |
| Fixtures, fittings and furniture | 269 | 222 |
| Infrastructure | 4,397 | 4,715 |
| Total depreciation | 6,433 | 6,467 |

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 4: The cost of delivering services

4.4 Amortisation – Right of use assets

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Property | 72 | 51 |
| IT Equipment | 21 | – |
| Total Amortisation – Right of use assets | 93 | 51 |

4.5 Bad and doubtful debts

| | | |
|-------------------------------------|-----------|-------------|
| Other debtors | 13 | (24) |
| Total bad and doubtful debts | 13 | (24) |

Movement in provisions for doubtful debts

| | | |
|---|-------------|-------------|
| Balance at the beginning of the year | (22) | (66) |
| New provisions recognised during the year | (13) | 2 |
| Amounts already provided for and written off as uncollectible | 14 | 9 |
| Amounts provided for but recovered during the year | – | 33 |
| Balance at end of year | (21) | (22) |

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

4.6 Interest Cost

| | | |
|------------------------------|-----------|-----------|
| Interest – Borrowings | 26 | 39 |
| Interest – Lease Liabilities | 9 | 10 |
| Total interest costs | 35 | 49 |

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

4.7 Other expenses

| | | |
|---|------------|------------|
| Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals | 40 | 45 |
| Auditors' remuneration – Internal Audit | 80 | 25 |
| Councillors' allowances | 235 | 153 |
| Administrators' allowances | – | 137 |
| Total other expenses | 355 | 360 |

Note 5: Our financial position

5.1 Financial assets

(a) Cash and cash equivalents

| | | |
|--|--------------|--------------|
| Cash on hand | 1 | 37 |
| Cash at bank | 3,551 | 3,817 |
| Total cash and cash equivalents | 3,552 | 3,854 |

(b) Other financial assets

| | | |
|-------------------------------------|---------------|---------------|
| Term deposits – current | 17,000 | 17,250 |
| Total other financial assets | 17,000 | 17,250 |
| Total financial assets | 20,552 | 21,104 |

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

| | | |
|--|----------------|----------------|
| – Trust funds and deposits (Note 5.3) | 480 | 520 |
| – Unexpended grants (Note 5.3) | 12,018 | 12,186 |
| Total restricted funds | 12,498 | 12,706 |
| Total unrestricted cash and cash equivalents | (8,946) | (8,852) |

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

| | | |
|--|---------------|---------------|
| – cash held to fund carried forward capital works | 9,534 | 10,826 |
| – cash held to fund carried forward other Council programs | 2,484 | 1,360 |
| Total funds subject to intended allocations | 12,018 | 12,186 |

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

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5: Our financial position

5.1 Financial assets (continued)

(c) Trade and other receivables

Current

Statutory receivables

| | | |
|----------------------|-------|-------|
| Rates debtors | 2,050 | 2,362 |
| Infringement debtors | 16 | 13 |

Non statutory receivables

| | | |
|--|------|------|
| Employee related debtors | 23 | 29 |
| Families and childcare | 80 | 75 |
| Private works | 1 | 7 |
| Aged care | 62 | 87 |
| Other debtors | 645 | 670 |
| Provision for doubtful debts – other debtors | (21) | (22) |

Total current trade and other receivables

| | |
|--------------|--------------|
| 2,854 | 3,221 |
| 2,854 | 3,221 |

Total trade and other receivables

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

(d) Ageing of Receivables

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

| | | |
|-----------------------------------|------------|------------|
| Current (not yet due) | 712 | 754 |
| Past due by up to 30 days | 64 | 21 |
| Past due between 31 and 180 days | 15 | 59 |
| Past due between 181 and 365 days | 35 | 47 |
| Total trade and other receivables | 826 | 881 |

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$21k (2021:\$22k) were impaired. The amount of the provision raised against these debtors was \$21k (2021:\$22k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

| | | |
|---------------------------------|-----------|-----------|
| Past due by more than 1 year | 21 | 22 |
| Total trade & other receivables | 21 | 22 |

Note 5: Our financial position

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution

| | | |
|--|----|---|
| | 14 | 9 |
|--|----|---|

Total inventories

| | |
|-----------|----------|
| 14 | 9 |
|-----------|----------|

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

(b) Other assets

Prepayments

| | |
|-----|-----|
| 168 | 192 |
|-----|-----|

Accrued income

| | |
|----|----|
| 45 | 23 |
|----|----|

Other

| | |
|-----|-----|
| 580 | 551 |
|-----|-----|

Total other assets

| | |
|------------|------------|
| 793 | 766 |
|------------|------------|

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5: Our financial position

5.3 Payables, trust funds and deposits and unearned income/revenue

(a) Trade and other payables

Non-statutory payables

| | 2022 \$'000 | 2021 \$'000 |
|---------------------------------------|----------------|----------------|
| Trade payables | 2,120 | 2,468 |
| Accrued salaries and wages | 563 | 438 |
| Accrued interest | 1 | 1 |
| Accrued expenses | 213 | – |
| Total trade and other payables | 2,897 | 2,906 |

(b) Trust funds and deposits

| | | |
|---------------------------------------|------------|------------|
| Refundable deposits | 36 | 53 |
| Fire services levy | 303 | 357 |
| Retention amounts | 141 | 109 |
| Total trust funds and deposits | 480 | 520 |

(c) Unearned income/revenue

| | | |
|--|---------------|---------------|
| Grants received in advance – operating | 2,212 | 1,505 |
| Grants received in advance – capital | 9,534 | 10,473 |
| Other | 272 | 208 |
| Total unearned income/revenue | 12,018 | 12,186 |

Unearned income/revenue represents contract liabilities and reflect consideration of grant funding received in advance from government authorise to fund major capital works project and operating activities. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.4.

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

Purpose and nature of items

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

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

Note 5: Our financial position

5.4 Interest-bearing liabilities

Current

| | | |
|----------------------|------------|------------|
| Borrowings – secured | 678 | 668 |
| | 678 | 668 |

Non-current

| | | |
|----------------------|--------------|--------------|
| Borrowings – secured | 1,411 | 2,089 |
| | 1,411 | 2,089 |
| Total | 2,089 | 2,757 |

Borrowings are secured by Commonwealth Bank Australia

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

| | | |
|---|--------------|--------------|
| Not later than one year | 678 | 668 |
| Later than one year and not later than five years | 1,411 | 2,089 |
| | 2,089 | 2,757 |

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

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

5.5 Provisions

| | Employee \$'000 | Gravel pit rehabilitation \$'000 | Landfill restoration \$'000 | Other \$'000 | Total \$'000 |
|---|--------------------|--|-----------------------------------|-----------------|-----------------|
| 2022 | | | | | |
| Balance at beginning of the financial year | 2,506 | 55 | – | – | 2,561 |
| Additional provisions | 1,098 | 31 | – | – | 1,129 |
| Amounts used | (915) | – | – | – | (915) |
| Change in the discounted amount arising because of time and the effect of any change in the discount rate | – | – | – | – | – |
| Balance at the end of the financial year | 2,689 | 86 | – | – | 2,775 |
| 2021 | | | | | |
| Balance at beginning of the financial year | 2,170 | 68 | – | – | 2,238 |
| Additional provisions | 1,127 | (13) | – | – | 1,114 |
| Amounts used | (791) | – | – | – | (791) |
| Change in the discounted amount arising because of time and the effect of any change in the discount rate | – | – | – | – | – |
| Balance at the end of the financial year | 2,506 | 55 | – | – | 2,561 |

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5: Our financial position

5.5 Provisions (continued)

(a) Employee provisions

Current provisions expected to be wholly settled within 12 months

| | | |
|--------------------|--------------|--------------|
| Annual leave | 872 | 793 |
| Long service leave | 1,352 | 1,366 |
| | 2,224 | 2,159 |

Current provisions expected to be wholly settled after 12 months

| | | |
|-----------------------------------|--------------|--------------|
| Annual leave | 167 | 131 |
| | 167 | 131 |
| Total current employee provisions | 2,391 | 2,290 |

Non-current

| | | |
|---------------------------------------|------------|------------|
| Long service leave | 298 | 246 |
| Total non-current employee provisions | 298 | 246 |

Aggregate carrying amount of employee provisions:

| | | |
|--|--------------|--------------|
| Current | 2,391 | 2,290 |
| Non-current | 298 | 246 |
| Total aggregate carrying amount of employee provisions | 2,689 | 2,536 |

The calculation of employee costs and benefits includes all relevant oncosts 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.

Key assumptions:

| | | |
|-----------------|--------|--------|
| – discount rate | 3.693% | 1.491% |
| – index rate | 3.850% | 2.950% |

Note 5: Our financial position

5.5 Provisions (continued)

(b) Landfill restoration

| | | |
|-------------|-----------|-----------|
| Current | – | – |
| Non-current | 86 | 55 |
| | 86 | 55 |

Council is obligated to restore the Dunolly Gravel Pit site to a particular standard once all gravel has been exhausted. The provision for Gravel Pit restoration is based on liability calculations performed by the Manager Infrastructure and approved by DELWP. The liability is based on discounted values as the majority of works are expected to be undertaken beyond the next 12 months. Council does not expect to receive reimbursement from a third party.

Key assumptions:

| | | |
|-----------------|--------|--------|
| – discount rate | 1.400% | 1.400% |
| – index rate | 6.100% | 2.950% |

(c) Other provisions

| | | |
|-------------|---------------|---------------|
| | 2022 | 2021 |
| | \$'000 | \$'000 |
| Current | – | 124 |
| Non-current | – | – |
| | – | 124 |

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2022

| | | |
|------------------------|--------------|--------------|
| Borrowings | 2,089 | 2,757 |
| Credit card facilities | 50 | 50 |
| Total facilities | 2,139 | 2,807 |
| Unused facilities | 2,139 | 2,807 |

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5: Our financial position

5.7 Commitments

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

(a) Commitments for expenditure

| | Not later than 1 year | Later than 1 year and not later than 2 years | Later than 2 years and not later than 5 years | Later than 5 years | Total |
|--|--------------------------|---|--|-----------------------|---------------|
| 2022 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Operating | | | | | |
| Management of council facilities | 704 | 722 | 2,166 | – | 3,592 |
| Garbage collection | 1,971 | 2,188 | – | – | 4,159 |
| Meals for delivery | 108 | 109 | – | – | 217 |
| Total | 2,783 | 3,019 | 2,166 | – | 7,968 |
| Capital | | | | | |
| Buildings | 1,863 | 1,020 | – | – | 2,883 |
| Recreation | 6,694 | 7,018 | – | – | 13,712 |
| Roads | 963 | 2,020 | – | – | 2,983 |
| Drainage | 610 | 1,220 | – | – | 1,830 |
| Total | 10,130 | 11,278 | – | – | 21,408 |
| | Not later than 1 year | Later than 1 year and not later than 2 years | Later than 2 years and not later than 5 years | Later than 5 years | Total |
| 2021 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Operating | | | | | |
| Recycling | – | – | – | – | – |
| Garbage collection | 513 | 4,107 | – | – | 4,620 |
| Open space management | – | – | – | – | – |
| Consultancies | – | – | – | – | – |
| Home care services | – | – | – | – | – |
| Cleaning contracts for council buildings | – | – | – | – | – |
| Meals for delivery | – | – | – | – | – |
| Total | 513 | 4,107 | – | – | 4,620 |
| Capital | | | | | |
| Buildings | 73 | – | – | – | 73 |
| Recreation | 28 | – | – | – | 28 |
| Roads | – | – | – | – | – |
| Drainage | – | – | – | – | – |
| Total | 101 | – | – | – | 101 |

Note 5: Our financial position

5.8 Leases

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

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

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

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

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

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

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

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

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

When the lease liability is 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.

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 5: Our financial position

5.8 Leases (continued)

Right-of-Use Assets

| | Property \$'000 | Vehicles \$'000 | Other, etc. \$'000 | Total \$'000 |
|-------------------------|--------------------|--------------------|-----------------------|-----------------|
| Balance at 1 July 2021 | 220 | – | – | 220 |
| Additions | (8) | – | 83 | 75 |
| Amortisation charge | (72) | – | (21) | (93) |
| Balance at 30 June 2022 | <u>140</u> | <u>–</u> | <u>62</u> | <u>202</u> |

Lease Liabilities

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Maturity analysis – contractual undiscounted cash | | |
| Less than one year | 60 | – |
| One to five years | 137 | 224 |
| Total undiscounted lease liabilities as at 30 June: | <u>197</u> | <u>224</u> |

Lease liabilities included in the Balance Sheet at 30 June:

| | | |
|-------------------------|------------|------------|
| Current | 60 | 73 |
| Non-current | 137 | 147 |
| Total lease liabilities | <u>197</u> | <u>220</u> |

Short-term and low value leases

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

| | 2022 \$'000 | 2021 \$'000 |
|------------------------------|----------------|----------------|
| Expenses relating to: | | |
| Short-term leases | – | 23 |
| Total | <u>–</u> | <u>23</u> |

Note 6: Assets we manage

6.1 Non current assets classified as held for sale

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Industrial Land – Cost of acquisition | 245 | 245 |
| Total non current assets classified as held for sale | <u>245</u> | <u>245</u> |

Capitalisation rate used in the allocation of borrowing costs

0% 0%

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

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Note 6: Assets we manage

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

| | Carrying amount 30 June 2021 \$'000 | Additions \$'000 | Contributions \$'000 | Revaluation \$'000 | Depreciation \$'000 | Disposal \$'000 | Write-off \$'000 | Transfers \$'000 | Carrying amount 30 June 2022 \$'000 |
|---------------------|--|---------------------|-------------------------|-----------------------|------------------------|--------------------|---------------------|---------------------|--|
| Property | 11,673 | – | 332 | 12,849 | – | – | – | – | 24,854 |
| Buildings | 32,492 | – | – | 7,376 | (1,490) | – | – | 1,545 | 39,922 |
| Plant and equipment | 5,239 | 11 | 66 | – | (546) | (2) | – | 670 | 5,437 |
| Infrastructure | 255,568 | – | – | 20,961 | (4,397) | (17) | – | 5,363 | 277,479 |
| Work in progress | 3,764 | 10,691 | – | – | – | – | – | (7,521) | 6,934 |
| | 308,735 | 10,702 | 398 | 41,186 | (6,433) | (19) | – | 57 | 354,626 |

Summary of Work in Progress

| | Opening WIP \$'000 | Additions \$'000 | Write-off \$'000 | Transfers \$'000 | Closing WIP \$'000 |
|---------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|
| Land | 1,063 | 1,260 | – | (919) | 1,405 |
| Buildings | 866 | 3,338 | – | (430) | 3,773 |
| Plant and equipment | – | 673 | – | (653) | 20 |
| Infrastructure | 1,835 | 5,420 | – | (5,519) | 1,736 |
| Total | 3,764 | 10,691 | – | (7,521) | 6,934 |

Note 6: Assets we manage

6.2 Property, infrastructure, plant and equipment (continued)

(a) Property

| | Land – specialised \$'000 | Land – non specialised \$'000 | Land improvements \$'000 | Total Land & Land Improvements \$'000 | Heritage buildings \$'000 | Buildings – specialised \$'000 | Buildings – non specialised \$'000 | Building improvements \$'000 | Leasehold improvements \$'000 | Total Buildings \$'000 | Work In Progress \$'000 | Total Property \$'000 |
|--|---------------------------------|-------------------------------------|--------------------------------|--|---------------------------------|--------------------------------------|--|------------------------------------|-------------------------------------|------------------------------|-------------------------------|-----------------------------|
| At fair value 1 July 2021 | 381 | 11,292 | – | 11,673 | – | 90,756 | – | – | – | 90,756 | 1,929 | 104,359 |
| Accumulated depreciation at 1 July 2021 | – | – | – | – | – | (58,265) | – | – | – | (58,265) | – | (58,265) |
| | 381 | 11,292 | – | 11,673 | – | 32,492 | – | – | – | 32,492 | 1,929 | 46,094 |

Movements in fair value

| | | | | | | | | | | | | |
|---|------|--------|---|--------|---|-------|---|---|---|-------|---------|--------|
| Additions | – | – | – | – | – | – | – | – | – | – | 4,598 | 4,598 |
| Contributions | 332 | – | – | 332 | – | – | – | – | – | – | – | 332 |
| Revaluation | (43) | 12,892 | – | 12,849 | – | 7,376 | – | – | – | 7,376 | – | 20,225 |
| Disposal | – | – | – | – | – | – | – | – | – | – | – | – |
| Write-off | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers | – | – | – | – | – | 1,545 | – | – | – | 1,545 | (1,349) | 196 |
| Impairment losses recognised in operating result | – | – | – | – | – | – | – | – | – | – | – | – |
| | 289 | 12,892 | – | 13,181 | – | 8,921 | – | – | – | 8,921 | 3,249 | 25,351 |

Movements in accumulated depreciation

| | | | | | | | | | | | | |
|---|-----|--------|---|--------|---|----------|---|---|---|----------|-------|----------|
| Depreciation and amortisation | – | – | – | – | – | (1,490) | – | – | – | (1,490) | – | (1,490) |
| Accumulated depreciation of disposals | – | – | – | – | – | – | – | – | – | – | – | – |
| Impairment losses recognised in operating result | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers | – | – | – | – | – | – | – | – | – | – | – | – |
| | – | – | – | – | – | (1,490) | – | – | – | (1,490) | – | (1,490) |
| At fair value 30 June 2022 | 670 | 24,184 | – | 24,854 | – | 99,677 | – | – | – | 99,677 | 5,178 | 129,709 |
| Accumulated depreciation at 30 June 2022 | – | – | – | – | – | (59,755) | – | – | – | (59,755) | – | (59,755) |
| Carrying amount | 670 | 24,184 | – | 24,854 | – | 39,922 | – | – | – | 39,922 | 5,178 | 69,954 |

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 6: Assets we manage

6.2 Property, infrastructure, plant and equipment (continued)

(b) Plant and Equipment

| | Heritage and plant equipment \$'000 | Plant machinery and equipment \$'000 | Fixtures fittings and furniture \$'000 | Artwork collection \$'000 | Library collection \$'000 | Works in progress \$'000 | Total plant and equipment \$'000 |
|--|--|---|---|---------------------------------|---------------------------------|--------------------------------|---|
| At fair value 1 July 2021 | – | 7,352 | 1,545 | 535 | 357 | – | 9,788 |
| Accumulated depreciation at 1 July 2021 | – | (3,889) | (660) | – | – | – | (4,549) |
| | – | 3,462 | 885 | 535 | 357 | – | 5,239 |
| Movements in fair value | | | | | | | |
| Additions | – | – | – | 11 | – | 673 | 684 |
| Contributions | – | – | – | 66 | – | – | 66 |
| Revaluation | – | – | – | – | – | – | – |
| Disposal | – | (50) | – | – | (2) | – | (52) |
| Write–off | – | – | – | – | – | – | – |
| Transfers | – | 550 | 120 | – | – | (653) | 17 |
| Impairment losses recognised in operating result | – | – | – | – | – | – | – |
| | – | 500 | 120 | 77 | (2) | 20 | 715 |
| Movements in accumulated depreciation | | | | | | | |
| Depreciation and amortisation | – | (276) | (269) | – | – | – | (545) |
| Accumulated depreciation of disposals | – | 49 | – | – | – | – | 49 |
| Impairment losses recognised in operating result | – | – | – | – | – | – | – |
| Transfers | – | – | – | – | – | – | – |
| | – | (227) | (269) | – | – | – | (496) |
| At fair value 30 June 2022 | – | 7,852 | 1,665 | 612 | 355 | 20 | 10,504 |
| Accumulated depreciation at 30 June 2022 | – | (4,116) | (929) | – | – | – | (5,045) |
| Carrying amount | – | 3,735 | 736 | 612 | 355 | 20 | 5,458 |

Note 6: Assets we manage

6.2 Property, infrastructure, plant and equipment (continued)

(c) Infrastructure

| | Roads \$'000 | Bridges \$'000 | Footpaths and cycleways \$'000 | Drainage \$'000 | Other Infrastructure \$'000 | Work In Progress \$'000 | Total Infrastructure \$'000 |
|--|-----------------|-------------------|--------------------------------------|--------------------|-----------------------------------|-------------------------------|-----------------------------------|
| At fair value 1 July 2021 | 241,042 | 41,373 | 9,579 | 22,492 | 34,562 | 1,835 | 350,882 |
| Accumulated depreciation at 1 July 2021 | (56,678) | (12,833) | (4,123) | (7,062) | (12,784) | – | (93,480) |
| | 184,363 | 28,540 | 5,456 | 15,430 | 21,778 | 1,835 | 257,402 |
| Movements in fair value | | | | | | | |
| Additions | – | – | – | – | – | 5,420 | 5,420 |
| Contributions | – | – | – | – | – | – | – |
| Revaluation | 14,627 | 2,270 | 426 | 1,864 | 1,774 | – | 20,960 |
| Disposal | (57) | – | – | – | – | – | (57) |
| Write–off | – | – | – | – | – | – | – |
| Transfers | 4,425 | 44 | 593 | 16 | 286 | (5,519) | (156) |
| Impairment losses recognised in operating result | – | – | – | – | – | – | – |
| | 18,995 | 2,314 | 1,019 | 1,880 | 2,060 | (99) | 26,168 |
| Movements in accumulated depreciation | | | | | | | |
| Depreciation and amortisation | (3,115) | (415) | (180) | (225) | (462) | – | (4,397) |
| Accumulated depreciation of disposals | 40 | – | – | – | – | – | 40 |
| Impairment losses recognised in operating result | – | – | – | – | – | – | – |
| Transfers | – | – | – | – | – | – | – |
| | (3,075) | (415) | (180) | (225) | (462) | – | (4,357) |
| At fair value 30 June 2022 | 260,037 | 43,687 | 10,598 | 24,372 | 36,621 | 1,736 | 377,050 |
| Accumulated depreciation at 30 June 2022 | (59,753) | (13,248) | (4,303) | (7,286) | (13,246) | – | (97,836) |
| Carrying amount | 200,283 | 30,439 | 6,295 | 17,085 | 23,376 | 1,736 | 279,214 |

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Note 6: Assets we manage

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.

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

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

| | Depreciation Period | Threshold Limit \$'000 |
|--|---------------------|---------------------------|
| <i>Asset recognition thresholds and depreciation periods</i> | | |
| Land & land improvements | | |
| land | – | – |
| land improvements | 5 – 100 years | 2 |
| Buildings | | |
| buildings | 25 – 250 years | 5 |
| building and leasehold improvements | 15 – 125 years | 2 |
| Plant and Equipment | | |
| Fixture, fittings and furniture | 2 – 20 years | 2 |
| plant, machinery and equipment | 2 – 40 years | 2 |
| computers and telecommunications | 2 – 10 years | 2 |
| Infrastructure | | |
| roads – pavements, substructure, formation and earthworks | 15 – 60 years | 10 |
| roads – kerb, channel and minor culverts and other | 20 – 50 years | 1 |
| pathways | 30 – 50 years | 1 |
| bridges and major culverts | 70 – 100 years | 10 |
| drainage | 40 – 100 years | 3 |
| minor culverts | 80 years | 1 |
| monuments | 200 years | 2 |
| waste water assets | 20 – 60 years | 10 |
| traffic control facilities | 50 years | 5 |
| Intangible assets | 5 – 100 years | 2 |

Land under roads

Council recognises land under roads it controls at fair value.

Note 6: Assets we manage

6.2 Property, infrastructure, plant and equipment (continued)

Depreciation and amortisation

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

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

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life. Straight line depreciation is charged based on the residual useful life as determined each year.

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

Repairs and maintenance

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

Leasehold improvements

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 10 year period.

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer VRC Property Pty Ltd and valuer registration no.: 63349 & 63083. 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 and land under roads will have a significant impact on the fair value of these assets.

The date of the current valuation is detailed in the following table. No indexed based revaluation was conducted in the current year, this valuation was based on, rates per square metre, and a full revaluation of these assets will be conducted in 2022/23.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2022 are as follows:

| | Level 1 | Level 2 | Level 3 | Date of Valuation |
|------------------|---------|---------|---------|----------------------|
| Land | – | – | 24,184 | 1/01/2022 |
| Specialised land | – | – | 670 | 1/01/2022 |
| Buildings | – | – | 39,922 | 1/01/2022 |
| Total | – | – | 64,776 | |

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Note 6: Assets we manage

6.2 Property, infrastructure, plant and equipment (continued)

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a management valuation undertaken by Shepherd Services Pty Ltd – Stephen Hegedus (Registered Professional Civil Engineer and the Direct of Client Services) and Jodie Tydings (Project Manager – Asset Accountant).

The date of the current valuation is detailed in the following table. An index based revaluation was conducted in the current year, this valuation was based on, Australian Bureau of Statistic(ABS) price indices table 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3101, “Road and bridge Construction Victoria” for each asset class, a full revaluation of these assets will be conducted in 2022/23.

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 2022 are as follows:

| | Level 1 | Level 2 | Level 3 | Date of Valuation |
|-------------------------|---------|---------|---------|-------------------|
| Roads | – | – | 200,283 | 30/06/2022 |
| Bridges | – | – | 30,439 | 30/06/2022 |
| Footpaths and cycleways | – | – | 6,295 | 30/06/2022 |
| Drainage | – | – | 17,085 | 30/06/2022 |
| Other infrastructure | – | – | 23,376 | 30/06/2022 |
| Total | – | – | 277,478 | |

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$185 and \$375 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\$350 to \$5,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 3 years to 77 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 100 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.

| Reconciliation of specialised land | 2022 \$'000 | 2021 \$'000 |
|------------------------------------|----------------|----------------|
| Land under roads | 670 | 381 |
| Total specialised land | 670 | 381 |

Note 6: Assets we manage

6.3 Investments in associates, joint arrangements and subsidiaries

(a) Investments in associates

Council does not have any investments in associates, joint ventures or subsidiaries.

(b) Community Asset Committee

All entities controlled by Council that have material income, expenses, assets or liabilities, such as community asset committees, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

The below is a listing of relevant committees of management.

- a) Adelaide Lead Hall
- b) Daisy Hill Community Hall
- c) Dunolly Historic Precinct Management
- d) Talbot Community Homes
- e) Talbot Town Hall
- f) Tullaroop Leisure Centre

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2022

Note 7: People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Parent entity
Central Goldfields Shire Council is the parent entity.

Subsidiaries and Associates

Subsidiaries and Associates

As at 30 June 2022, Council does not have any interests in any subsidiaries and/or associates.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

| | | | |
|---|---|-------------|-------------|
| Councillors | Mayor – Chris Meddows-Taylor Councillor Liesbeth Long Councillor Gerard Murphy Councillor Grace La Vella Councillor Wayne Sproull Councillor Geoff Lovett Councillor Anna De Villiers | | |
| Executive | Chief Executive Officer – Lucy Roffey General Manager Infrastructure Assets & Planning (Acting) – Phillip Schier (March 2022 to June 2022) General Manager Infrastructure Assets & Planning – Rebecca Stockfeld (July 2021 – March 2022) General Manager Community Wellbeing – Martin Collins (July 2021 – April 2022) General Manager Community Wellbeing (Acting) – Emma Little (April 2022 to June 2022) General Manager Corporate Performance – Mick Smith | | |
| | | 2022 | 2021 |
| | | No. | No. |
| Total Number of Councillors | | 7 | 7 |
| Total Number of Administrators | | – | 3 |
| Total of Chief Executive Officer and other Key Management Personnel | | 6 | 6 |
| Total Number of Key Management Personnel | | 13 | 16 |

Note 7: People and relationships

7.1 Council and key management remuneration (continued)

(c) Remuneration of Key Management Personnel

| | 2022 | 2021 |
|--|------------------|------------------|
| Total remuneration of key management personnel was as follows: | \$ | \$ |
| Short-term benefits | 1,047,702 | 1,011,318 |
| Long-term benefits | 8,983 | – |
| Post employment benefits | – | 85,216 |
| Termination benefits | 26,506 | – |
| Total | 1,083,191 | 1,096,534 |

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

| | 2022 No. | 2021 No. |
|-----------------------|-------------|-------------|
| \$10,000 – \$19,999 | – | 6 |
| \$20,000 – \$29,999 | 6 | – |
| \$30,000 – \$39,999 | – | 2 |
| \$40,000 – \$49,999 | – | 1 |
| \$60,000 – \$69,999 | – | 1 |
| \$70,000 – \$79,999 | 1 | 2 |
| \$80,000 – \$89,999 | – | 1 |
| \$140,000 – \$149,999 | 2 | – |
| \$150,000 – \$159,999 | 1 | – |
| \$170,000 – \$179,999 | – | 1 |
| \$180,000 – \$189,999 | 1 | 1 |
| \$190,000 – \$199,999 | 1 | – |
| \$240,000 – \$249,999 | – | 1 |
| \$250,000 – \$259,999 | 1 | – |
| Total | 13 | 16 |

(d) Senior Officer Remuneration

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

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$151,000

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

| | 2022 | 2021 |
|-----------------------|----------|----------|
| Income Range: | No. | No. |
| \$1,000 – \$9,999 | 2 | – |
| \$50,000 – \$59,999 | 1 | – |
| \$60,000 – \$69,999 | – | 1 |
| \$130,000 – \$139,999 | 2 | – |
| \$150,000 – \$159,999 | 2 | – |
| \$180,000 – \$189,999 | – | 1 |
| Total | 7 | 2 |

Total Remuneration for the reporting year for Senior Officers included above, amounted to:

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 7: People and relationships

7.2 Related party disclosure

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| (a) Transactions with related parties | | |
| During the period Council entered into the following transactions with related parties. | | |
| Purchase of goods and services under normal trading terms | | |
| – Payments to Central Victorian Greenhouse Alliance (Councillor Liesbeth Long is a board member) | 11 | – |
| Purchase of goods and services under normal trading terms | | |
| – Payments to Coliban Water (CEO Lucy Roffey is Chair of the Board) | 11 | 22 |
| Purchase of goods and services under normal trading terms | | |
| – Payments to Unified Community Sports & Leisure (Councillor Gerard Murphy is a Director) | 772 | 687 |
| (d) Commitments to/from related parties | | |
| Payments to Unified Community Sports & Leisure (Councillor Gerard Murphy is a Director) | 2,888 | – |
| A contract with Unified Community Sports and Leisure expires June 2026 | | |

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 are to be received in respect of land currently under development. At this point in time, their timing and potential amount cannot be reliably assessed.

(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.

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

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, Central Goldfields Shire Council has paid unfunded liability payments to Vision Super totalling \$69k (2019/20 \$135k paid during the 2020/21 financial year). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 are \$70k to be paid in the 2022–23 financial year.

Landfill

Council owns a non operational landfill.

Liability Mutual Insurance

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

MAV Workcare

The net financial impact on Council as a result of the cessation of the MAV WorkCare Scheme for the 2021–22 financial year is yet to be determined. Any obligation is dependent upon the Authority's initial actuarial assessment of the tail claims liabilities of the MAV WorkCare Scheme. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the MAV WorkCare Scheme. During the liability period, adjustment payments may be required (or received) by Council. The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by the Authority. Council makes 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.

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Note 8: Managing uncertainties

8.1 Contingent assets and liabilities (continued)

(c) Guarantees for loans to other entities

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

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

(1) Reinstatement of quarries

Council has provided a bank guarantee to DELWP for the reinstatement of quarries
At balance date Council's exposure as a result of these guarantees is:
Bank Guarantee – Department of Environment, Land, Water and Planning

| 2022 \$'000 | 2021 \$'000 |
|----------------|----------------|
| 61 | 61 |

(2) Waste disposal site rehabilitation

Council operated a waste disposal site and the Carisbrook landfill. This has now been rehabilitated in accordance with EPA requirements. A separate bank guarantee is provided for any remedial works if they are required in the future

| 2022 \$'000 | 2021 \$'000 |
|----------------|----------------|
| 460 | 460 |

Note 8: Managing uncertainties

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

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

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

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

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

Interest rates have changed with the current environment over the last 12 month but have not had a material impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines 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 provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Note 8: Managing uncertainties

8.3 Financial instruments (continued)

(d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

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

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of +2% and -1% in market interest rates (AUD) from year-end rates of 2.5%.

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.

The table below discloses the impact on net operating result and equity for each category of financial instruments held by the Company at year end, if the above movements were to occur.

| | | Interest Rate Risk | | | |
|------------------------------|-----------|--------------------|--------|------------------|--------|
| | | -1% | | 2% | |
| | | -100 Basis points | | 200 Basis points | |
| | | Profit | Equity | Profit | Equity |
| 2022 | \$’000 | \$’000 | \$’000 | \$’000 | \$’000 |
| Financial Assets | | | | | |
| Cash and Cash Equivalents | \$ 20,552 | (206) | (206) | 411 | 411 |
| Trade and Other Receivables | \$ 789 | | | | |
| Financial Liabilities | | | | | |
| Trade and Other Payables | \$ 2,897 | | | | |
| Interest Bearing Liabilities | \$ 2,089 | 21 | 21 | (42) | (42) |

Note 8: Managing uncertainties

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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

Impairment of assets

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

8.5 Events occurring after balance date

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 9: Other matters

9.1 Reserves

(a) Asset revaluation reserves

| | Balance at beginning of reporting period \$'000 | Increment (decrement) \$'000 | Share of increment (decrement) on revaluation by an associate \$'000 | Balance at end of reporting period \$'000 |
|---|--|------------------------------------|--|--|
| 2022 | | | | |
| Property | | | | |
| Land and land improvements | 4,813 | 12,848 | – | 17,661 |
| Buildings | 12,968 | 7,376 | – | 20,344 |
| | 17,781 | 20,224 | – | 38,005 |
| Property and equipment | | | | |
| Library book stock | 367 | – | – | 367 |
| | 367 | – | – | 367 |
| Infrastructure | | | | |
| Roads | 121,718 | 14,626 | – | 136,344 |
| Kerb and channel | 10,193 | 853 | – | 11,046 |
| Bridges and major culverts | 19,914 | 2,270 | – | 22,184 |
| Pathways | 4,137 | 426 | – | 4,563 |
| Drainage | 5,716 | 1,864 | – | 7,580 |
| Minor culverts | 7,198 | 763 | – | 7,961 |
| Monuments | 304 | 67 | – | 371 |
| Waste water assets | 263 | 14 | – | 277 |
| Traffic control facilities | 90 | 79 | – | 169 |
| Offstreet car parks | – | – | – | – |
| Other infrastructure | – | – | – | – |
| | 169,533 | 20,962 | – | 190,495 |
| Total asset revaluation reserves | 187,681 | 41,186 | – | 228,866 |

Note 9: Other matters

9.1 Reserves (continued)

(a) Asset revaluation reserves (continued)

| | Balance at beginning of reporting period \$'000 | Increment (decrement) \$'000 | Share of increment (decrement) on revaluation by an associate \$'000 | Balance at end of reporting period \$'000 |
|---|--|------------------------------------|--|--|
| 2021 | | | | |
| Property | | | | |
| Land and land improvements | 4,817 | – | – | 4,817 |
| Buildings | 12,969 | – | – | 12,969 |
| | 17,786 | – | – | 17,786 |
| Property and equipment | | | | |
| Library book stock | 28 | 339 | – | 367 |
| | 28 | 339 | – | 367 |
| Infrastructure | | | | |
| Roads | 121,716 | – | – | 121,716 |
| Kerb and channel | 10,193 | – | – | 10,193 |
| Bridges and major culverts | 19,913 | – | – | 19,913 |
| Pathways | 4,143 | – | – | 4,143 |
| Drainage | 5,716 | – | – | 5,716 |
| Minor culverts | 7,198 | – | – | 7,198 |
| Monuments | 304 | – | – | 304 |
| Waste water assets | 263 | – | – | 263 |
| Traffic control facilities | 90 | – | – | 90 |
| Offstreet car parks | – | – | – | – |
| Other infrastructure | – | – | – | – |
| | 169,536 | – | – | 169,536 |
| Total asset revaluation reserves | 187,349 | 339 | – | 187,688 |

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 9: Other matters

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 |
|-----------------------------|--|---|---|--|
| (b) Other reserves | | | | |
| 2022 | | | | |
| Unfunded superannuation | 450 | — | — | 450 |
| Open space | 28 | 103 | — | 130 |
| Total Other reserves | 478 | 103 | — | 580 |
| 2021 | | | | |
| Unfunded superannuation | 450 | — | — | 450 |
| Open space | 16 | — | — | 16 |
| Total Other reserves | 466 | — | — | 466 |

Unfunded Superannuation

This reserve is used to assist in funding future liabilities related to Defined Benefits Superannuation. Transfers to and from the reserve are based on the budgeted reserve position at the end of the reporting period.

Open Space

This reserve contains contributions paid by developers undertaking the subdivision of residential land. These funds are required to be expended on the creation or expansion of recreational opportunities for the community, and are held until such time the relevant expenditure is incurred.

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

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Surplus/(deficit) for the year | 4,490 | (1,602) |
| Profit/(loss) on disposal of property, infrastructure, plant and equipment | 19 | 10 |
| Works in progress expensed during the year | — | 225 |
| Finance costs | 35 | 39 |
| Depreciation and amortisation | 6,526 | 6,518 |
| Contributions – Non-monetary assets | (398) | — |
| Bad Debts | 13 | — |
| <i>Change in assets and liabilities:</i> | | |
| (Increase)/decrease in trade and other receivables | 354 | (551) |
| (Increase)/decrease in prepayments | (25) | 63 |
| Increase/(decrease) in accrued income | — | (109) |
| Increase/(decrease) in trade and other payables | (11) | 7,003 |
| (Decrease)/increase in unearned income /revenue | (168) | — |
| (Increase)/decrease in inventories | (5) | — |
| (Decrease)/increase in provisions | 214 | 323 |
| Increase/(decrease) in financial and other assets | — | 78 |
| Increase/(decrease) in trust funds and deposits | (40) | — |
| Net cash provided by/(used in) operating activities | 11,004 | 11,997 |

Note 9: Other matters

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

Defined Benefit

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

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

Funding arrangements

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

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns 4.75% pa
Salary information 2.75% pa
Price inflation (CPI) 2.25% pa.

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022.

Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment returns 5.5% pa
Salary information 2.5% pa to 30 June 2023 and 3.5%pa thereafter
Price inflation (CPI) 3.0% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

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

(b) Funding calls

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

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

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

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

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

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

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Note 9: Other matters

9.3 Superannuation (continued)

The 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

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

| | 2021 (Interim) \$m | 2020 (Triennial) \$m |
|---|--------------------------|----------------------------|
| – A VBI Surplus | 214.7 | 100.0 |
| – A total service liability surplus | 270.3 | 200.0 |
| – A discounted accrued benefits surplus | 285.2 | 217.8 |

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2021.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2021.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

| Scheme | Type of Scheme | Rate | 2022 \$'000 | 2021 \$'000 |
|------------------|------------------|----------------------|----------------|----------------|
| Vision super | Defined benefits | 10.0% (2021:9.5%) | 69 | 135 |
| Vision super | Accumulation | 10.0% (2021:9.5%) | 608 | 621 |
| Other super fund | Accumulation | 10.0% (2021:9.5%) | 603 | – |

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$70k.

Note 10: Change in accounting policy

There have been no changes to accounting policies in the 2021–22 year.

There are no pending accounting standards that are likely to have a material impact on council.

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

Description of municipality

Located at the geographical centre of Victoria, Central Goldfields Shire covers 1,532 square kilometres and has an approximate population of 13,000 people.

Maryborough is the Shire's major business centre with a population of around 7,900. Maryborough has gained recognition in recent years as having some of the finest sporting facilities in regional Victoria, together with significant historical buildings dating back to the goldmining era of the 1850's.

Other towns in the shire include, Bealiba, Carisbrook, Dunolly, Majorca, Talbot and Timor-Bowenvale and the rural districts surrounding these centres. All are famous for their heritage architecture and significant agricultural industries.

The shire is currently experiencing moderate growth with key infrastructure projects and residential developments reaching fruition.

The State Government's commitment to the shire has seen investments in the areas of health, education, and law and order, together with assistance to economic development activities initiated by Council.

The shire is located within one hour's drive from main regional centres of Ballarat and Bendigo and just two hours from Melbourne.

The first democratically elected council for Central Goldfields Shire was elected on 15 March, 1997. In 2005, the Minister for Local Government determined that the number of Councillors to represent the shire be increased from five to seven.

Central Goldfields Shire Council elected seven Councillors during 2020/21 for a four year term, beginning in November 2020.

SUSTAINABLE CAPACITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| <i>Indicator / measure</i> [formula] | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comment |
|---|-----------------|-----------------|-----------------|-----------------|--|
| Population | | | | | |
| <i>Expenses per head of municipal population</i> | \$2,287.69 | \$2,174.20 | \$2,421.53 | \$2,475.21 | Expenses increased relative to CPI for the year with an increase of 2.22% on the prior year. |
| [Total expenses / Municipal population] | | | | | |
| <i>Infrastructure per head of municipal population</i> | \$23,173.26 | \$22,493.02 | \$22,690.37 | \$25,188.82 | The increase in this measure was driven by the asset revaluation process required as part of the audit process to ensure assets are correctly valued in the Financial Statements. The asset revaluation was an increase of \$41M. |
| [Value of infrastructure / Municipal population] | | | | | |
| <i>Population density per length of road</i> | 10.22 | 10.30 | 9.92 | 9.88 | Population density per length of road remains in line with previous years. |
| [Municipal population / Kilometres of local roads] | | | | | |
| Own-source revenue | | | | | |
| <i>Own-source revenue per head of municipal population</i> | \$1,586.78 | \$1,378.36 | \$1,373.37 | \$1,428.89 | Council paused some charges in the 2020/2021 to provide financial relief to residents; revenue has increased slightly for the 2021/22 year as some charges were reinstated in line with the easing of COVID restrictions. |
| [Own-source revenue / Municipal population] | | | | | |
| Recurrent grants | | | | | |
| <i>Recurrent grants per head of municipal population</i> | \$704.20 | \$711.13 | \$794.49 | \$809.96 | Slight increase with the Roads to Recovery grant being the main change from the prior year of \$790K. |
| [Recurrent grants / Municipal population] | | | | | |
| Disadvantage | | | | | |
| <i>Relative Socio-Economic Disadvantage</i> | 1.00 | 1.00 | 1.00 | 1.00 | Relative Socio-Economic Disadvantage figure remains as per previous years. |
| [Index of Relative Socio-Economic Disadvantage by decile] | | | | | |
| Workforce turnover | | | | | |
| <i>Percentage of staff turnover</i> | 17.6% | 14.5% | 20.3% | 21.6% | There continues to be staff movement across the State post the pandemic and as staff shortfalls are highlighted nationally. The Council has been able recruit a number of new staff and this turnover figure is similar to other Councils in the region. |
| [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100 | | | | | |

SUSTAINABLE CAPACITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

Definitions

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

SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| Service/indicator/measure [formula] | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comment |
|--|-----------------|-----------------|-----------------|-----------------|---|
| Aquatic Facilities | | | | | |
| Utilisation | | | | | |
| Utilisation of aquatic facilities | 7.55 | 5.69 | 4.03 | 4.65 | More visitors across all aquatic facilities as COVID-19 restrictions were eased during the year. |
| [Number of visits to aquatic facilities / Municipal population] | | | | | |
| Animal Management | | | | | |
| Health and safety | | | | | |
| Animal management prosecutions | New in 2020 | 0% | 0% | 0% | No prosecutions were undertaken by Central Goldfields Shire Council |
| [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100 | | | | | |
| Food Safety | | | | | |
| Health and safety | | | | | |
| Critical and major non-compliance outcome notifications | 0.00% | 75.00% | 100.00% | 100.00% | All Major and Critical non-compliance outcomes of Food Safety Inspections/Audits were notified. Follow up inspections were conducted within the required timeframe. |
| [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100 | | | | | |
| Governance | | | | | |
| Satisfaction | | | | | |
| Satisfaction with council decisions | 52 | 49 | 51 | 50 | Satisfaction rating from the community around Council decisions remains consistent with last three (3) years of data. |
| [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community] | | | | | |
| Libraries | | | | | |
| Participation | | | | | |
| Active library borrowers in municipality | 14.87% | 11.16% | 9.20% | 7.86% | COVID-19 has impacted patronage of the library, as well as closures due to renovations, but there has been an increase in the last quarter |
| [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100 | | | | | |

SERVICE PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2022

| Service/indicator/measure [formula] | Results 2019 | Results 2020 | Results 2021 | Results 2022 | Comment |
|---|-----------------|-----------------|-----------------|-----------------|--|
| Maternal and Child Health (MCH) | | | | | |
| Participation | | | | | |
| Participation in the MCH service | 84.20% | 82.97% | 70.15% | 87.93% | Increase in participation due to full recruitment to EFT and therefore service ability and capacity. |
| [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100 | | | | | |
| Participation | | | | | |
| Participation in the MCH service by Aboriginal children | 87.32% | 81.58% | 100.00% | 88.16% | There has been a decrease in families identifying as aboriginal whilst overall MCH participation has increased. |
| [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 | | | | | |
| Roads | | | | | |
| Satisfaction | | | | | |
| Satisfaction with sealed local roads | 48 | 51 | 50 | 45 | Decrease in satisfaction rating is most likely related to the current La Nina event with significant rainfall leading to quicker deterioration of roads. |
| [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads] | | | | | |
| Statutory Planning | | | | | |
| Decision making | | | | | |
| Council planning decisions upheld at VCAT | 100.00% | 100.00% | 100.00% | 100.00% | Number of planning decisions upheld at VCAT is consistent with previous years. |
| [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100 | | | | | |
| Waste Collection | | | | | |
| Waste diversion | | | | | |
| Kerbside collection waste diverted from landfill | 42.96% | 45.07% | 45.00% | 43.31% | Kerbside collection waste diverted percentage remains consistent with previous years. |
| [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 | | | | | |

SERVICE PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2022

Definitions

- “Aboriginal child” means a child who is an Aboriginal person
- “Aboriginal person” has the same meaning as in the Aboriginal Heritage Act 2006
- “active library borrower” means a member of a library who has borrowed a book from the library
- “annual report” means an annual report prepared by a council under section 98 of the Act
- “class 1 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act
- “class 2 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act
- “critical non-compliance outcome notification” means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
- “food premises” has the same meaning as in the *Food Act 1984*
- “local road” means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*
- “major non-compliance outcome notification” means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
- “MCH” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
- “population” means the resident population estimated by council

FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| Dimension / Indicator / Measure | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | Material Variations and Comments |
|---|-------------|------------|------------|------------|------------|------------|------------|------------|--|
| Efficiency | | | | | | | | | |
| Expenditure level | | | | | | | | | |
| Expenses per property assessment | \$3,738.38 | \$3,385.97 | \$3,962.83 | \$4,050.69 | \$3,922.50 | \$3,833.50 | \$3,946.50 | \$4,042.75 | Expenses per property assessment remain consistent year on year for the past 3 years for Council. |
| [Total expenses / Number of property assessments] | | | | | | | | | |
| Revenue level | | | | | | | | | |
| Average rate per property assessment | New in 2020 | \$1,419.04 | \$1,543.80 | \$1,580.63 | \$1,614.63 | \$1,616.13 | \$1,648.00 | \$1,684.75 | Average rate per property assessment remains consistent year on year for the past 3 years for Council |
| [Total rate revenue (general rates and municipal charges) / Number of property assessments] | | | | | | | | | |
| Liquidity | | | | | | | | | |
| Working capital | | | | | | | | | |
| Current assets compared to current liabilities | 161.82% | 160.79% | 135.38% | 131.44% | 111.69% | 132.06% | 153.45% | 146.89% | Ratio remains consistent with previous years with cash levels being the major driver. |
| [Current assets / Current liabilities] x100 | | | | | | | | | |
| Unrestricted cash | | | | | | | | | |
| Unrestricted cash compared to current liabilities | -10.07% | -1.12% | -46.30% | 43.28% | 70.57% | 85.01% | 103.73% | 99.91% | Council is reducing debt over time helping improve this measure whilst closely monitoring cash reserves. |
| [Unrestricted cash / Current liabilities] x100 | | | | | | | | | |

| Dimension / Indicator / Measure | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | Material Variations and Comments |
|--|-------------|--------|--------|---------|---------|--------|--------|--------|--|
| Obligations | | | | | | | | | |
| Loans and borrowings | | | | | | | | | |
| Loans and borrowings compared to rates | 26.45% | 21.88% | 17.54% | 12.92% | 8.47% | 4.48% | 0.00% | 0.00% | Loan owing reduced by principal repayments during 2021–22 period which has consequently reduced the obligation. |
| [Interest bearing loans and borrowings / Rate revenue] x100 | | | | | | | | | |
| Loans and borrowings repayments compared to rates | 4.91% | 4.16% | 3.84% | 4.29% | 4.13% | 4.06% | 4.40% | 0.00% | The long term forecast includes debt elimination by the 2025/2026 year, driving this ratio. |
| [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100 | | | | | | | | | |
| Indebtedness | | | | | | | | | |
| Non-current liabilities compared to own source revenue | 1.78% | 3.10% | 13.40% | 9.87% | 4.95% | 1.22% | 1.20% | 1.18% | The long term forecast includes debt elimination by the 2025/2026 year, driving this ratio. |
| [Non-current liabilities / Own source revenue] x100 | | | | | | | | | |
| Asset renewal and upgrade | | | | | | | | | |
| Asset renewal and upgrade compared to depreciation | New in 2020 | 97.12% | 87.95% | 103.66% | 262.06% | 79.83% | 78.56% | 81.11% | 2021–22 \$1m additional expense carried out on asset renewal and upgrades to increase obligation on our assets to over 100%. |
| [Asset renewal and asset upgrade expense / Asset depreciation] x100 | | | | | | | | | |

FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2022

| Dimension / Indicator / Measure | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | Material Variations and Comments |
|---|--------|--------|---------|--------|--------|--------|--------|--------|--|
| Operating position | | | | | | | | | |
| Adjusted underlying result | | | | | | | | | |
| Adjusted underlying surplus (or deficit) | 1.08% | -3.63% | -11.70% | -7.05% | 4.30% | -1.88% | -2.72% | -5.24% | Council budgeted for a deficit of 5% for the 21/22 period; results reported of -7.05 are in line with this figure when also considering challenges of rate capping in an environment of increased costs above the rate cap |
| [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100 | | | | | | | | | |
| Stability | | | | | | | | | |
| Rates concentration | | | | | | | | | |
| Rates compared to adjusted underlying revenue | 48.59% | 54.86% | 55.37% | 53.40% | 51.18% | 55.80% | 55.72% | 56.98% | Consistent movement year on year with rate capping an ongoing challenge for Council |
| [Rate revenue / Adjusted underlying revenue] x100 | | | | | | | | | |
| Rates effort | | | | | | | | | |
| Rates compared to property values | 0.76% | 0.72% | 0.59% | 0.63% | 0.47% | 0.47% | 0.47% | 0.47% | Valuations increasing over time and the impact of rate capping see this measure reducing over time. |
| [Rate revenue / Capital improved value of rateable properties in the municipality] x100 | | | | | | | | | |

| Retired indicators Service / indicator / measure | Results 2019 | Comment |
|---|-----------------|--|
| Animal Management | | |
| Health and safety | | |
| Animal management prosecutions | 0 | This measure was replaced by <i>Animal management prosecutions (%)</i> for 2020. |
| [Number of successful animal management prosecutions] | | |
| Efficiency | | |
| Revenue level | | |
| Average residential rate per residential property assessment | \$1,516.46 | This measure was replaced by <i>Average rate per property assessment</i> for 2020. |
| [Residential rate revenue / Number of residential property assessments] | | |
| Obligations | | |
| Asset renewal | | |
| Asset renewal compared to depreciation | 47.43% | This measure was replaced by <i>Asset renewal and upgrade compared to depreciation</i> for 2020. |
| [Asset renewal expense / Asset depreciation] x100 | | |

Definitions

- “adjusted underlying revenue” means total income other than:
 - (a) non-recurrent grants used to fund capital expenditure; and
 - (b) non-monetary asset contributions; and
 - (c) contributions to fund capital expenditure from sources other than those referred to above
- “adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure
- “asset renewal expenditure” means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
- “current assets” has the same meaning as in the AAS
- “current liabilities” has the same meaning as in the AAS
- “non-current assets” means all assets other than current assets
- “non-current liabilities” means all liabilities other than current liabilities
- “non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan
- “own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
- “population” means the resident population estimated by council
- “rate revenue” means revenue from general rates, municipal charges, service rates and service charges
- “recurrent grant” means a grant other than a non-recurrent grant
- “residential rates” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
- “restricted cash” means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
- “unrestricted cash” means all cash and cash equivalents other than restricted cash.

OTHER INFORMATION FOR THE YEAR ENDED 30 JUNE 2022

1. Basis of preparation

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

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

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

The forecast figures included in the performance statement are those adopted by council in its financial plan on 28 June 2022 and which forms part of the council plan. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The financial plan can be obtained by visiting Council's website.

Overview of 2022

The 2021/22 year continued to provide the ongoing pandemic challenges of COVID-19 with the health and wellbeing of both our staff, volunteers and community continuing to be the focus of our COVID-19 pandemic response through 2021 and 2022. Council has taken a lead role in supporting our Community to recover from the pandemic in collaboration with key agencies. Council recorded an operating surplus of \$4.5m for the 2021/22 financial year and a \$6.6m variance on budget resulting from two main items being the timing of capital grants for Major Projects (\$9.5m) and costs for materials and Services (\$1.5m). Central Goldfields Shire delivered a Capital Works program of \$10.69M for the 2021/22 financial year, 40% higher than the previous financial year. Council developed and adopted ten key strategic documents through consultation with the community. Major contracts that were extended or renewed during the year included:-

- Waste – Council granted Waste Recyclers Victoria Pty Ltd an extension to the G1019-15 contract for the period of 5 October 2022 to 5 October 2023 for the value of \$1,872,000
- Swimming pools – Council resolved to continue with an external contract model for the delivery of leisure services at Maryborough Sports and Leisure Centre and the three outdoor pools and took up the 5-year contract extension option (2021–26) with Unified Community Sport and Leisure Ltd.

Another key outcome for the year was the adoption in November 2021 of the Council Plan and Community Vision again after community consultation and engagement and by year end saw Council implement all the requirements for the year of the Local Government Act 2020.

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.



Mick Smith

Principal Accounting Officer

Dated: 27 September 2022

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

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

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

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



Chris Meddows-Taylor

Mayor

Dated: 27 September 2022



Geoff Lovett

Councillor

Dated: 27 September 2022



Lucy Roffey

Chief Executive Officer

Dated: 27 September 2022



Independent Auditor's Report

To the Councillors of Central Goldfields Shire Council

| | |
|--|---|
| Opinion | <p>I have audited the accompanying performance statement of Central Goldfields Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> description of municipality for the year ended 30 June 2022 sustainable capacity indicators for the year ended 30 June 2022 service performance indicators for the year ended 30 June 2022 financial performance indicators for the year ended 30 June 2022 other information and certification of the performance statement. <p>In my opinion, the performance statement of Central Goldfields Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p> |
| Basis for Opinion | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| Councillors' responsibilities for the performance statement | <p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p> |

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.

Travis Derricott
as delegate for the Auditor-General of Victoria

MELBOURNE
6 October 2022

