

Mount Alexander Shire Council

# Annual Report

2020-2021



Mount Alexander:  
Innovative, creative and connected.



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# Report of operations

Mount Alexander Shire Council  
For the year ended 30 June 2021



# Welcome

## Introduction

The 2020/2021 Annual Report informs our community about Council's performance against the annual plan and budget for the financial year ended 30 June 2021. Like all Victorian Councils, we are required to prepare the annual report in accordance with the Local Government Act 1989, and submit it to the Minister for Local Government by 30 September 2021.

This is the fourth and final year we report against the objectives we set in the Council Plan 2017-2021. The plan has guided the many programs and services we have delivered over the four-year term.

This report measures our progress against our strategic goals set under the pillars of Our People, Our Place and Our Economy. It also includes a number of annual highlights and challenges, service performance indicators, and information about our finances and governance.



## Vision, principles and pillars

### Our vision

Mount Alexander: innovative, creative and connected.

### Our guiding principles

- Listen to our communities, respect their views and respond openly and responsibly
- Insist on integrity, equity and fairness in delivering services and facilities
- Be progressive and innovative
- Advocate for our shire and collaborate with others for the benefit of our region

### Our pillars

#### Our people

**Population + Health + Wellbeing  
+ Support + Resilience  
+ Partnerships + Social services  
+ Connections**

#### Strategic objectives:

- Socially connected, safe and inclusive communities
- Local services that support the needs of our community
- Improved health and wellbeing
- A welcoming place for all

#### Our place

**Buildings + Sport and recreation facilities + Roads + Footpaths  
+ Drainage + Trails + Playgrounds  
+ Gardens + Natural environment  
+ Waste + Recycling + Heritage**

#### Strategic objectives:

- Well managed assets for now and into the future
- A clean and green community
- Well planned for growth

#### Our economy

**Business + Economy + Jobs  
+ Education + Creativity + Events  
+ Innovation + Tourism + Culture**

#### Strategic objectives:

- A creative and innovative economy
- Great opportunities for education and technology
- An innovative and sustainable organisation

## Our shire

Mount Alexander Shire is diverse with urban and rural communities. It has much to offer from beautiful heritage streetscapes and picturesque towns, stunning natural surroundings, a thriving local economy and a vibrant cultural life.

Our community comprises more than 20,000 people with most living in and around the townships of Castlemaine, Harcourt, Maldon, Campbells Creek, Newstead, Elphinstone, Guildford, Chewton and Taradale.

Located within commuting distance of Melbourne and Bendigo, the popularity of the shire continues to grow as new residents move to the area to make the most of the lifestyle and all the shire offers.



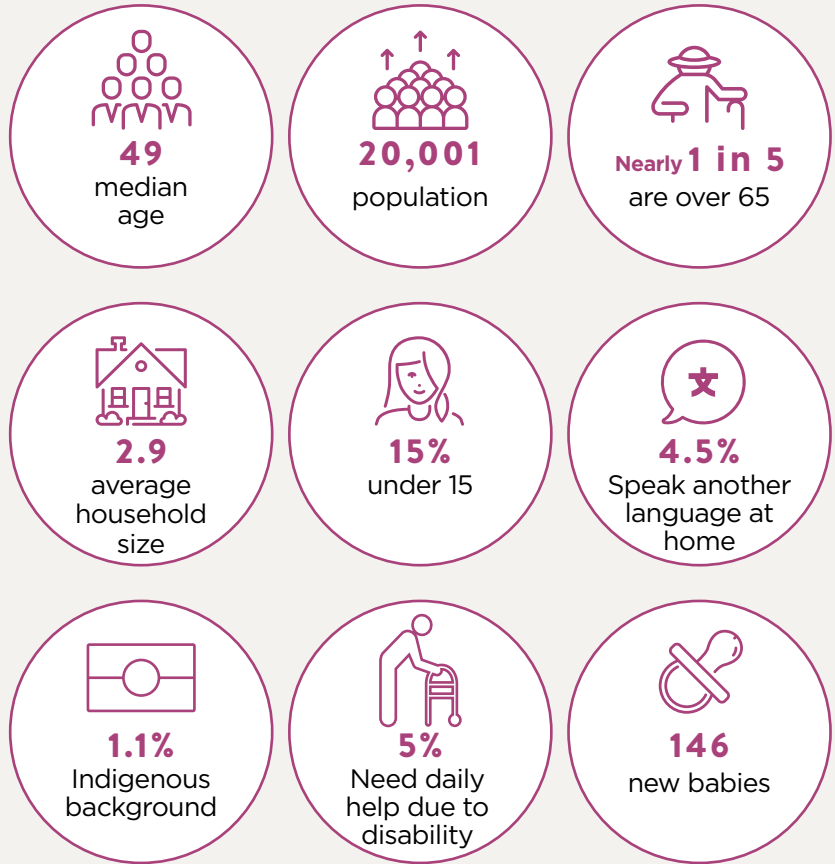
## Our People

Mount Alexander Shire Council respectfully acknowledges that the traditional custodians of this land, the Dja Dja Wurrung and Tuangurung peoples, proudly survive. We acknowledge their continued practise of custom and their close cultural, spiritual, physical, social, historical and economic relationship with the land and waters that make up their country, which includes Mount Alexander Shire. We respect and acknowledge their living culture and unique role in the life of this region.

Our shire benefits from a strong sense of community and above average levels of volunteering, community engagement and cultural participation. We have many active community groups and a high level of formal and informal interaction between residents and Council. Like many regional communities, our population is ageing. Compared with other regional Victorian municipalities, we have a greater proportion of older residents. Our population continues to grow and is expected to rise by 9.3% by 2031.

We use the population and health data to help us understand the strengths and vulnerabilities as a community, identify future needs and plan for infrastructure and service delivery.

## Fast facts Our People










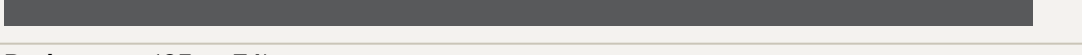

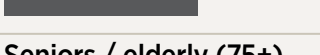

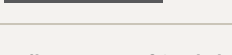
Enjoying street life in historic Maldon.





A volunteer welcomes travellers to the Castlemaine Information Centre.

## Population by life stage

Proportion of population		Mount Alexander Shire	Victoria
	<b>Age</b>		<b>%</b>
	Pre-school (0 to 4)		<b>4.5%</b> <b>6.3%</b>
	School age / dependant (5 to 19)		<b>15.6%</b> <b>18.0%</b>
	Tertiary education / young workers (20 to 29)		<b>7.9%</b> <b>14.4%</b>
	Working age (30 to 64)		<b>48.0%</b> <b>45.8%</b>
	Retirement (65 to 74)		<b>14.0%</b> <b>8.6%</b>
	Seniors / elderly (75+)		<b>10.1%</b> <b>7.0%</b>

Source: Australian Bureau of Statistics 2016 Census of Population and Housing, REMPLAN Community.

## Our Place

Mount Alexander Shire is on Jaara and Tuangurung Country. The picturesque rural land, rolling hills, granite outcrops and significant bushland add great beauty and attract many people to the area. We have urban and rural communities, some with national heritage, historic and environmental significance. Our largest town is Castlemaine with a population of 7,242, followed by Campbells Creek at 1,919 and Maldon with 1,551. We have nine main towns across our shire of more than 1,500 square kilometres.

Locals and visitors alike enjoy a range of stunning parks, gardens and playgrounds in our towns and communities, including the heritage-listed Castlemaine Botanical Gardens.

The community is passionate about the environment and tackling climate change. About 36% of households have solar photovoltaic panels, which is more than one and a half times the state average. We have set a goal for Council operations to be carbon neutral by 2025 and are now working on a plan with local communities to reach zero net emissions by 2030.

## We manage Sport and recreation

Botanical Gardens	1
Public gardens / parks	48 (16ha)
Bushland reserves	104ha
Playgrounds	26
Skate park	1
BMX facilities	3
Netball/tennis courts	72
Sporting ovals and fields	16
Indoor stadium	1
Swimming pools	4
Equestrian facilities	3

## We manage Infrastructure



## Fast facts Our place



9

main towns



15

schools



1,529KM<sup>2</sup>  
total area



12,114  
rateable  
properties



## Our economy

With a strong history of gold rush and agriculture, today manufacturing is our key industry, along with construction, retail, trade and healthcare.

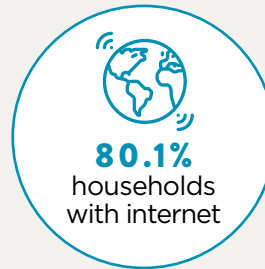
Our largest employer George Weston Foods operates smallgoods manufacturer KR Castlemaine, and there are several large industrial manufacturing companies which are vital to the local economy. Agricultural and horticultural enterprises continue to be an important part of economic diversity and success in our shire which is part of the UNESCO Creative City of Gastronomy. With so much fresh produce on our doorstep, businesses in food, wine and cideries are growing.

Our events and festivals, creative industries, grand architecture and specialist vehicle industry are vital for tourism and attracting visitors from across the state, nation and globe.

New growth and investment in the shire is around creative, innovative and highly skilled and service-orientated businesses. There is growth in service industries such as healthcare provision, culture and recreation, accommodation, food services and vehicle modification.

Economic development and local employment is critical to enable our townships to continue to grow and flourish. Supporting our community to build skills through education is also vital to the future of our shire. The introduction of faster and more frequent commuter train services into Melbourne and Bendigo and continuing improvements to digital connectivity has widened employment, education and training opportunities for local residents.

## Fast facts Our economy



\*Numbers are down due to COVID-19 pandemic



The Cheese School.

## Our towns and localities

Barfold	Green Gully	Newstead
Baringhup	Guildford	Nuggetty
Baringhup West	Harcourt	Ravenswood South
Barkers Creek	Harcourt North	Sandon
Bradford	Irishtown	Strathlea
Campbells Creek	Joyces Creek	Sutton Grange
Castlemaine	Langley	Taradale
Chewton	Maldon	Tarilta
Chewton Bushlands	McKenzie Hill	Tarrengower
Elphinstone	Metcalfe	Vaughan
Faraday	Metcalfe East	Walmer
Fryerstown	Moonlight Flat	Welshmans Reef
Glenluce	Muckleford	Yandoit Hills
Golden Point	Muckleford South	Yapeen
Gower	Neereman	

The shire also includes parts of Campbelltown, Carisbrook, Drummond North, Eastville, Eddington, Franklinford, Greenhill, Lockwood South, Malmsbury, Moolort, Myrtle Creek, Porcupine Flat, Ravenswood, Redesdale, Shelbourne, Strangways and Werona.



## Our towns

Most of the community live in the main townships, each with individual characteristics that help define Mount Alexander Shire as a great place to live, work and invest.



### Maldon

Characterised by a lovingly preserved streetscape attracting visitors to its variety of retail, cafes and gold heritage.

**Population**  
**1,551**



### Harcourt

The apple centre of the state with a long history of apple and pear growing, and more recently cider production. The growth area is now home to a world class mountain bike park.

**Population**  
**1,024**



### Castlemaine

The largest town and regional business centre with a rich gold rush history and a growing reputation as a fine food, arts and shopping destination.

**Population**  
**7,242**



### Elphinstone

Characterised by undulating hills and the river flats of the Coliban River, with diverse flora and fauna, and gently winding roads.

**Population**  
**594**



### Taradale

A scenic town with walking trails linking historic landmarks.

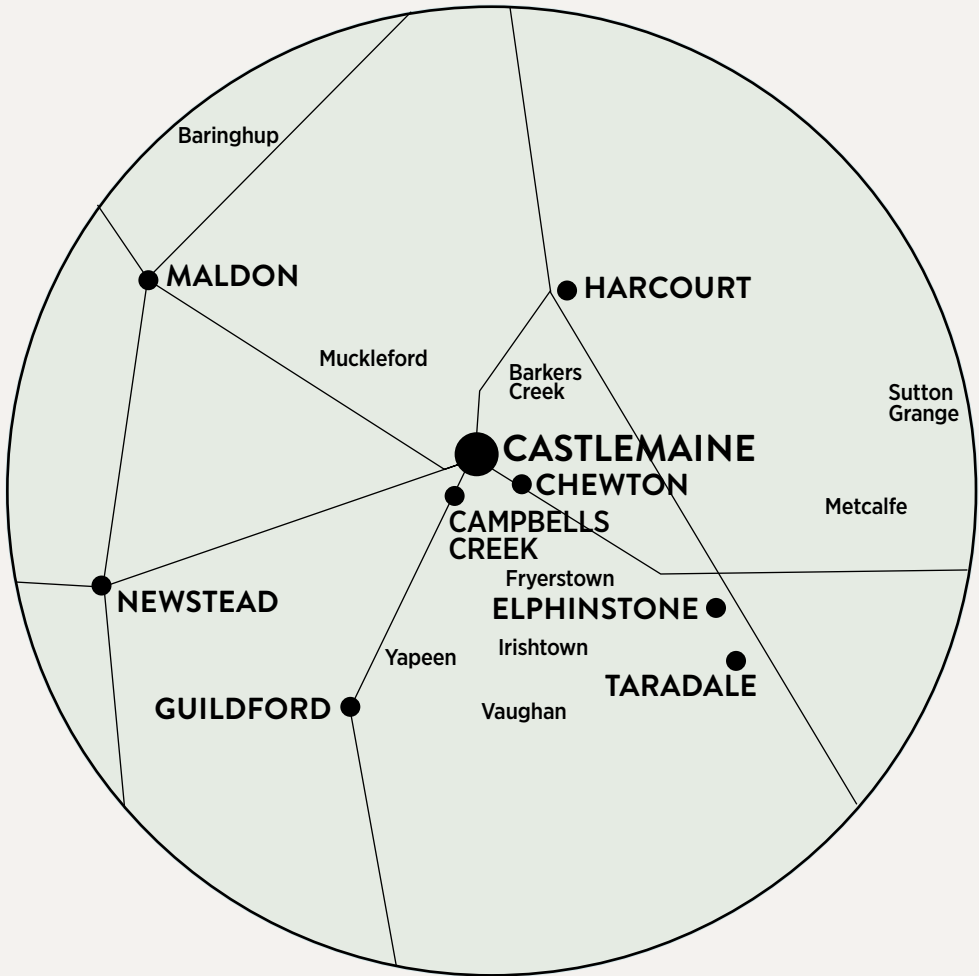
**Population**  
**471**



### Chewton

A picturesque village surrounded by bushland and the Castlemaine Diggings National Heritage Park.

**Population**  
**1,407**



### Guildford

A welcoming community on the banks of the Loddon River between Daylesford and Castlemaine.

**Population**  
**339**



### Campbells Creek

Shares its name with a line of billabongs flowing south towards the Loddon River, and is a diverse and growing community with a proud heritage.

**Population**  
**1,919**



### Newstead

On the Loddon River has a genuine village feel with cafes, a gallery, artists' studios and a commitment to switch to renewable energy.

**Population**  
**824**

# Year in review

## Message from the Mayor and Chief Executive Officer



**Cr AG (Tony) Cordy,**  
**Mayor, Mount Alexander Shire**



**Darren Fuzzard**  
**Chief Executive Officer**

On behalf of staff and Councillors, we are pleased to present Mount Alexander Shire Council's 2020-2021 Annual Report. Here you will find Council's key achievements and some, not all, highlights, achievements and challenges for the financial year. You will also see how we've progressed on priorities we set at the start of the year in our Annual Plan and four years ago in our 2017-2021 Council Plan. These plans drive Council activities. They set objectives and the ways we intend to deliver on those objectives.

We are pleased to report that all our goals for this year have been achieved in part or in full which means we are delivering against our strategic objectives set for Our People, Our Place and Our Economy.

This has been no mean feat in a year beset by lockdowns and restrictions and with a changing of the guard following October's Council elections when we welcomed four new councillors. The volume of work has been huge. It included implementing emergency management and business continuity plans during a local outbreak of COVID-19 which we are proud to say was contained quickly and did not spread beyond the workplace site where it was first discovered. Our congratulations to Castlemaine KR and our emergency and health services and our own staff for doing all they did at that time.

While the business of local government is wide ranging, one thing common to all parts of our business is providing services that

help people in our community to have better lives. Continuing to provide these services throughout 2020/2021 with rules changing regularly, and sometimes with very short notice, was an enormous challenge.

We could not be more proud of the way that staff across the entire organisation responded to these changes. As well, the ability of staff to look for and find new ways to keep supporting the community while managing their own changing, and often challenging, home lives was outstanding.

More than ever, we commend all of our staff and Councillors, incoming and outgoing, for remaining united and supportive throughout this past year.

We also delivered \$8.9M of capital works, including new bridges at Barfold, Harcourt and Campbells Creek, pedestrian crossings and footpaths, made significant progress on rejuvenating the Maldon streetscape including undergrounding powerlines in the central area, upgraded drains and improved recreation and community facilities.

This is the final year we will report against the 2017-2021 Council Plan. Our next four-year plan, to guide our work through to June 30, 2025 is already in development and we look forward to finalising that soon.

We would also like to acknowledge the tremendous understanding shown by our community. Thank you for your preparedness to adjust with us to the new ways of working that we put in place to serve and support you through





each change in restrictions. We learnt a lot about how we work and very much appreciated your understanding while we adapted.

Less face-to-face interaction has not daunted our residents and ratepayers from deeply engaging in collective community matters as responses on our new online portal, SHAPE Mount Alexander, demonstrate. Our community's continued and growing responses to our calls for feedback and involvement in conversations on important matters are greatly valued. Those conversations have included creating a new 10-year vision and the next four-year plan for our shire, developing our new rating strategy, developing a new pedestrian crossing for Maldon's main street, how dogs and cats can be best managed in public places to maximise harmonious community life, how communities can plan to reduce greenhouse gas emissions and adapt to a changing climate and more.

This year we welcomed four new Councillors in Rosie Annear, Bill Maltby, Gary McClure and Matt

Driscoll and welcomed back returning Councillors Christine Henderson, Stephen Gardner and AG (Tony) Cordy. With many significant requirements to respond to under the new Local Government Act, the new team has been very hard at work, most importantly, in developing the new Council Plan that will direct and guide our efforts over the coming four years.

We also thank outgoing Councillors Bronwen Machin, Dave Petrusma, Max Lesser and John Nieman for their significant individual contributions and the whole of the previous Council for working so well as a team. In 2020, this included overseeing the preparation of not one but two Council budgets due to the need to adjust to the impacts of COVID-19 on our community and our organisation.

We acknowledge, too, the critical financial support provided by both the Victorian and Federal Governments. We rely heavily on their assistance in any year however additional stimulus money

that was provided enabled us to activate spaces, expand dining areas so cafes and restaurants had the required space to continue to operate, support the severely impacted arts and creative industries and our tourism operators and employ extra people through the Working for Victoria program. This has brought new enthusiasm, skills and insights to our Council. It also opened up opportunities for people who'd lost work and jobs.

As the new financial year unfolds and with ongoing lockdowns not ruled out, we know we must continue to adapt while delivering on our goals. Our thanks to our community, business groups, service partners, volunteers and everyone who has supported us this year.

**Cr AG (Tony) Cordy,  
Mayor of Mount Alexander Shire**

**Darren Fuzzard,  
Chief Executive Officer,  
Mount Alexander Shire Council**

## Description of operations

Mount Alexander Shire Council delivers more than 100 services to the community including family and children's services, youth programs, aged and disability care, business and economic development, community planning and development, waste management, library services and emergency management.

Council manages and maintains a variety of community assets such as recreation and leisure facilities, local roads, bridges, footpaths, drains, parks, playgrounds, community buildings and much more.

Council strives to balance the provision of services to meet current community needs with maintaining our ageing infrastructure and preparing for future needs and demands.

The delivery of our services, facilities, support, community engagement, advocacy and decision making are measured by the different performance and capacity indicators in this report.

Our services are guided by plans and strategies adopted by Council along with our responsibilities under Victorian and Australian legislation.

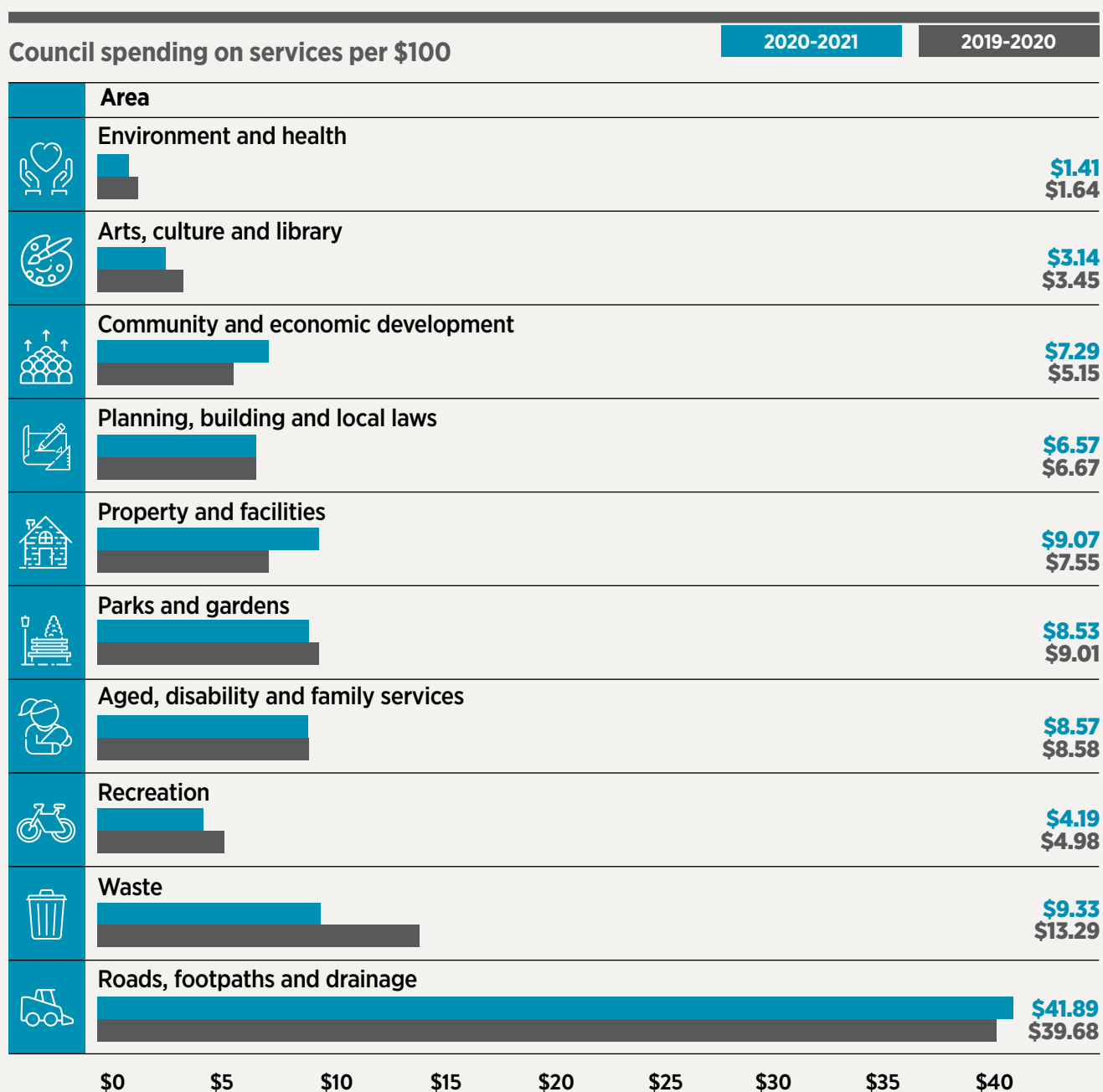
The 2020/2021 annual plan and budget deliver on our commitment to achieving the vision, goals and strategic objectives outlined in the Council Plan 2017-2021.

### Capital works program



A shire plant operator and backhoe.

## Investment in services



## Achievements

# Responding to COVID

Our communities, staff and operations were severely impacted as lockdowns due to the Coronavirus (COVID-19) pandemic continued.

In July, we faced our first major local outbreak and our first involvement in a pandemic emergency in living memory when our biggest local employer was struck by the disease.

Our appointed Pandemic Co-ordinator oversaw the establishment of an Incident Control Centre at the Castlemaine Fire Station where the lead agency responsible for co-ordinating the state-wide response to the pandemic, the then-named Department of Health and Human Services, and other members of the Incident Emergency Management Team operated.

The outbreak was contained quickly (just 10 of 1430 people on the affected site got COVID-19 and most did not live in the shire) and did not spread through the local community, a testament to the employer's, the IEMT's, local health services and the community's rapid and significant response. At the ICC, Council staff provided key emergency management and communications support.

Council services and facilities were closed and re-opened many times throughout the year and Council's Business Continuity Plan was activated to keep programs and services running as much as possible as we moved in and out of lockdowns. Staff took great care to minimise disruptions where they could and partnered with service providers, community groups and businesses to offer support and resources and to



**Frederick St outdoor space**

facilitate the delivery of food, clothes, wellbeing, mental and financial support.

Council facilitated the Influenza Pandemic Local Working Group and the Community Recovery Committee in accordance with municipal emergency management plans to ensure a co-ordinated and collaborative response to the impacts of COVID-19. Staff continue to help set up testing sites and vaccination clinics at local GP clinics and at Castlemaine Health.

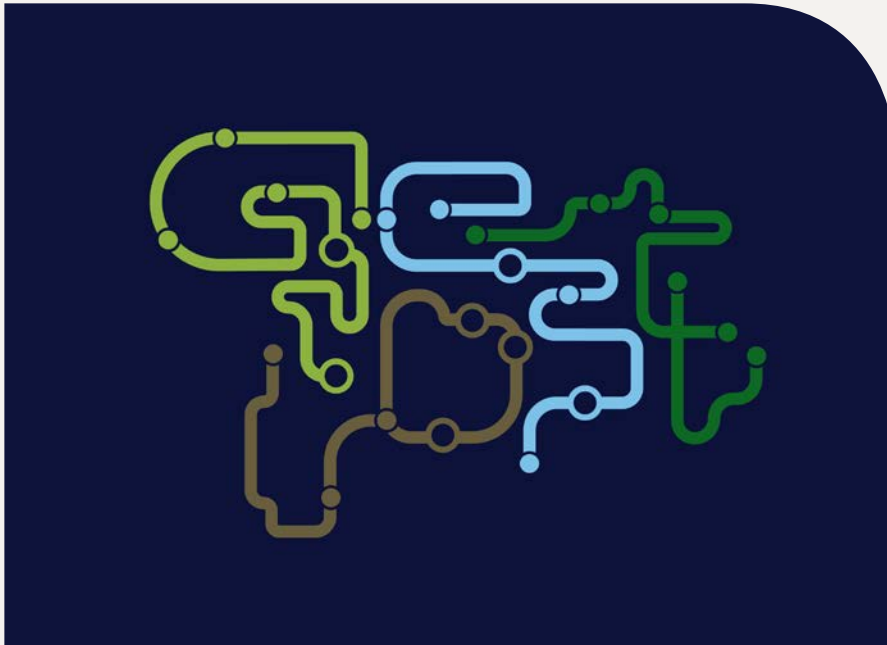
All units of Council were hugely impacted as staff took on extra roles and jobs to ensure our community was well supported.

Events and (council/community) Venues plus Economy and Culture staff worked especially closely with community to guide them on applying restrictions and ensuring COVID-safe measures were understood and in place.

Some purchases such as a new water truck were put on hold due to supply chain challenges.

It wasn't all bad. Responding to the pandemic created significant opportunities to extend and deepen connections with our community. (See the story on CASI on page 20). Council also appreciated support from other levels of government in the form of extra funding and resourcing to maximise our support for community and stimulate our local economy. For example, Working for Victoria funding from the Victorian Government enabled Council to take on 21 additional staff (mostly in part-time, short-term roles) which boosted local jobs and built Council's capacity to respond.

Some examples of how Council responded follow.



## Get Lost

### Making Space

Business Recovery Officers, employed under the Working for Victoria program, visited businesses across the Shire to check operators' wellbeing, ascertain how their businesses were coping and to connect them with support and resources. They distributed restrictions signage and helped businesses set up QR codes and offered mentoring online. This intensive outreach enabled Council to shape support for businesses. Extended footpath trading was organised.

With Castlemaine and Maldon Streetscape Plans already developed, Council successfully tapped the Victorian Government's Outdoor Eating and Entertainment stimulus program for \$250,000 to extend dining space on to roads and convert carparks to parklets for people. All up, five businesses

and four sites in Castlemaine extended their service areas.

This Making Space project also transformed key two under-used areas, the Frederick Street carpark in Castlemaine and Bank Corner in Maldon, into vibrant outdoor spaces for locals and visitors. Bank Corner now has 30 seats and a stage for performances. Frederick Street was transformed into a village square and became a vital performance space during the Castlemaine State Festival offering free access to music, dance and entertainment. Local businesses were tapped to supply designs and fittings to keep procurement local. In Harcourt, 12 picnic tables, made by the Newstead Men's Shed, were installed in Stanley Park near cafes. Other tables were installed around Castlemaine. In total 63 per cent of funding was spent in the shire and 95per cent was spent in central Victoria.

### Boosting the arts and creative industries

Following the creation and launch of our shire's Get Lost Brand last year, Council worked to increase support for the arts and creative industries. Hit hard by lockdowns and the pandemic fall-out, the shire's creatives, 95 per cent of whom are sole traders, were encouraged to collaborate and pool resources (labour, technology, skills and equipment) through COVID-recovery and beyond.

Key to this was the Stage 1 development of the Get Lost online platform. Working with key local partners MasUmano, Storyland and We Push Buttons, a directory of practitioners and arts and culture services was established and access to live streaming technologies enabled national engagement with local exhibitions and events at the Theatre Royal and Castlemaine Art Museum. Planning also began for an e-commerce system for small creative businesses to trade through the platform.

A map of creative spaces and other key cultural venues in the shire was developed and distributed to further promote the brand and highlight the shire's reputation as a cultural and creative heartland.

To complement this, Council managed two Get Lost grant rounds funding 18 projects with \$48K. One project established the Castlemaine Electronic Workshop (CEW) which produces and performs electronic compositions and now has more than 30 globally connected members.

# Achievements



**The Community Wellbeing bus**

## Caring for the aged and vulnerable

Council has 832 aged and disability clients. Council's Wellbeing Team continued to provide essential home support programs including personal care services such as showering, foot care, and hygiene assessments and delivered meals to enable people to continue living independently in their homes during COVID-19 lockdowns and the pandemic generally.

At times, this meant staff worked from top to toe in personal protective equipment, often in very hot conditions. These precautions continue with each lockdown to keep clients and staff safe.

Domestic assistance such as cooking, meal heating and shopping also continued.

Respite and social support services including group activities, transport to activities and in-home assessments were paused and resumed as soon as possible after lockdowns to rebuild clients' confidence. When these services were paused, the

Wellbeing Team created and issued a newsletter and, with Radio 88FM, developed a seniors' radio show featuring interviews with older residents and music to keep people informed, entertained and connected.

Despite lockdown, staff provided 6768 hours of personal care, 12,094 hours of domestic assistance, 540 hours of respite care and 1050 hours of property maintenance and home modifications.



**CASI Community Connector session**

## Supporting the lonely and isolated – CASI

In July, Council received state government funding to deliver the Community Activation and Social Isolation (CASI) program locally. It aimed to assist people experiencing loneliness or lacking community connection due to the impacts of COVID-19. It also responded to calls for assistance received through the state government's COVID-19 support line.

Our council-appointed CASI Community Connector delivered the CASI program with the help of a Local Support Network of about 30 organisations including the Mount Alexander Disability Support Group, the Victorian Council of Churches, Volunteer Central Victoria, Salvation Army, Australian Red Cross, Castlemaine Community House, Maldon Neighbourhood Centre, Castlemaine Health and CHIRP Community Health.

They pooled and swapped information about where people could get help and then helped people tap into that help.

Network members used small grants to develop and deliver community projects to build community connections and address social isolation. Included were walking groups, dance classes for seniors, street music to re-activate towns, COVID information in three languages, skate-classes and activity packs for young people, a 'Keeping Mentally Well' resource card and swimming pool passes.

CASI has linked local services, encouraged greater collaboration and created a better understanding of the impacts of COVID-19 on our community and of the services and support available within the shire.

While it has ended, the network will continue to meet to ensure relationships and referral pathways are maintained while we respond to COVID-19.

### Going Local

In July and again in November we joined a national campaign urging people to Go Local First when purchasing goods and services to support local businesses and help boost the economic recovery locally in response to COVID-19 impacts. Small businesses contribute about a third of our economic activity and are a significant job provider. Council's Business Recovery Officers engaged with small business owners and operators to promote them in social media, media and promotional material. The Commonwealth Government funded the campaign in response to lobbying from the Council of Small Business Organisations Australia.



Steph from Corner Store Merchants in Castlemaine.

### Council also:

- increased investment in tourism destination marketing
- further supported Section 86 Committees (now Community Asset Committees) to help maintain sporting reserves and community facilities
- developed and implemented a social and economic recovery plan
- facilitated mental health training and promotion for our community, including businesses
- waived some registration and permit fees, such as accommodation, food stalls and events
- extended its COVID-19 hardship policy including, by arrangement, payment plans, waived interest on deferred rates, held off on debt recovery and waived waste charges where impacts due to COVID-19 were material and significant
- fast-tracked payments to suppliers; and,
- reduced commercial rents in Council-leased buildings for significantly impacted businesses.

# Achievements

Here are some highlights from the year.

## Our People

### Aged and disability services

Continued to provide services including domestic assistance, showering, foot care, home exercises and shopping to our frail-aged clients, with staff wearing head-to-toe personal protection equipment as required to ensure clients and staff were well protected during the COVID-19 pandemic.

Resumed social support services to run groups, transport clients to exercises, conduct in-home visits, and rebuild confidence among clients enabling them to interact with others again after a 12-month absence due to the pandemic.

Delivered 7,099 meals to homes and community centres such as senior citizens centres, and supported 832 clients including the frail aged and people with disabilities with 12,094 hours of home care.

Spent 1,050 hours maintaining properties and modifying homes to enable people to stay living independently in their homes.

Provided 540 hours of respite for carers, resuming full operations as soon as possible after COVID interruptions.

Took part in key national trials to test a new aged care assessment tool and models of service, which will benefit local aged care clients receiving home support from the Commonwealth government well into the future. This enabled us to prepare for likely long-term growth in demand as larger numbers of people choose to live independently at home.



A woman and child at a Bubs on Bikes event in Castlemaine.

### Families and children (including early and middle years)

Adopted Council's first Middle Years Plan to support children aged eight to 12 years and their families. The plan guides the provision of programs, services and partnerships from 2020 to 2023 to help ensure children are happy, safe, active, adventurous and connected. Implementation of the plan is overseen by a Middle Years Steering Group of local service providers and government representatives.

Ran story walks in partnership with the Castlemaine Library over summer for families with children, encouraging them to read as they meandered along trails in Castlemaine, Campbells Creek, Chewton and Harcourt, to increase children's literacy levels and learning opportunities.

Delivered supported playgroups program and hosted pop-up playgroup in Victory Park to celebrate National Playgroup Week.

Built skills and confidence with bike riding by facilitating workshops and expos through Healthy Heart Victoria with Bike Bendigo and CycleSafe Mount Alexander to get more people, more active, more often. Programs included Heading to

High School on Your Bike, a Tweens/Teens workshop and a Bubs on Bikes expo to demonstrate how to safely carry children on bikes along a built network of cyclists.

Partnered with Victoria Police to bring Christmas cheer to residents by running a Christmas bauble decorating competition for children in the shire, to help improve relationships between local police and community – an objective in the Middle Years Plan.

### Young people

Delivered the FreeZA and Engage! Programs, including Mondo Lounge, for people aged 12-25 years. This included, but was by no means limited to the following:

Adapted activities for Young Makers Market stallholders and creatives, whose markets were cancelled due to COVID-19, including adding online resources and tips on how to establish an online business, how to link to online payment platforms and how to market using social media.

Encouraged adaptability and skills development in young people by supporting them to work with a local editing agency to perform, record and live-stream music featuring local and other young musicians via YouTube.





**Young people practising barista skills in the Mondo Lounge.**

Streamed the youth-organised inaugural Castlemaine Coscars Youth Film Festival online featuring short films made by local young people, to boost young people's interest and skills in film-making and adaptability, in lieu of a red carpet event which was cancelled due to COVID-19.

Showcased the talent of the shire's young riders by running a regional heat of the Australian Skate Park League series, a national skateboard, scoot and BMX competition in Castlemaine.

Developed and delivered craft boxes to keep young engaged with things to do as part of our Mondo Lounge program during lock down. The goods included horticultural packs (with seeds, soil and planters), soap and soy candle-making kits and cooking kits complete with ingredients and recipes. Recipients and their parents noted the home deliveries offered a rare and valued link to the outside world. Pic here. See youth file

Adapted our Quick Response Youth Grants program during COVID-19 to open up grants to organisations that work with young people to fund projects such as VCAL car care and maintenance workshops and mural projects.

## Volunteers

Supported 28 volunteers from across the shire with training and other resources to enable them to run programs and activities for elderly clients such as scrabble days, sessions on collective knitting and how to use technology, and to offer transport to and from their homes.

Partnered with Volunteer Central Victoria to run workshops with 74 participants on topics such as how to be a child-safe organisation, volunteer law, maintaining dynamic committees, revamping volunteer programs and how to avoid burnout when managing volunteers.



## Acknowledging volunteers

Council recognised three key community volunteers and a top community event at our community Australia Day-Survival Day community picnic in Castlemaine. Local Elder Uncle Rick Nelson opened proceedings acknowledging the significance of Survival Day on Australia Day for our community. Australia Day awards went to Lions Club volunteer Ian Gallagher (Citizen

of the Year), disability advocate Lorraine le Plastrier (Senior Citizen of the Year) and Council's Youth Advisory Group member Jade Bujeya was declared Young Citizen of the Year for her pivotal work as a young leader. The Castlemaine Rotary Truck Show, which was forced to run as a series of online events due to pandemic restrictions, was declared Community Event of the Year.

**Australia Day Award winners (l-r) The Castlemaine Rotary Truck Show President Christine Barkla (Community Event of the Year), Mount Alexander Shire Mayor Cr AG (Tony) Cordy, Lorraine le Plastrier (Senior Citizen of the Year), Ian Gallagher (Citizen of the Year) and Jade Bujeya (Young Citizen of the Year) with Maree Edwards MP - State Member for Bendigo West on Australia Day.**

## Working towards reconciliation

We broadened our traditional Survival Day / Australia Day event to include a dawn smoking ceremony for the first time. The smoking ceremony led by Dja Dja Wurrung elder Uncle Rick Nelson was broadcast live via YouTube from Leanganook – Mount Alexander. The ceremony acknowledged our shared history and the sensitivities and pain for First Peoples around Survival Day as part of our ongoing journey towards reconciliation.

Worked with the Aboriginal-led support service, Nalderun Education Aboriginal Corporation, to run a series of events during Reconciliation Week in May, including a Sorry Day smoking ceremony on the steps of the historic Market Building in Castlemaine where local Elders Aunty Maxine Briggs and Uncle Larry Walsh shared their stories of the impact of colonisation on their lives.

Continued to work closely with the Indigenous Roundtable to address the needs of the local First Nations community and progress initiatives that recognise, support and celebrate local Indigenous culture as part of our Reconciliation Plan 2020-2023. Actions are based around the theme of walking together with courage and purpose.

Worked with local Traditional Owners and the Sharing Stories Foundation to successfully bid for a major grant (\$400K) to establish an interactive Welcome to Country installation in the Castlemaine Market Building that will reflect the contemporary and past history of the local Dja Dja Wurrung people. This realises a long-held local vision to place truth-telling at the heart of our shire's central business district on our journey to reconciliation.

Worked with Dja Dja Wurrung to run a Sorry Day ceremony at the Market Building, acknowledging the ongoing impacts of colonisation on the Indigenous families of our region.



Dja Dja Wurrung Elder Uncle Rick Nelson at the dawn smoking ceremony on Leanganook On Survival Day/Australia Day and (below) scenes from Sorry Day ceremonies.



### Keeping people active and moving

Purchased a Community Wellbeing Bus with funds from the Department of Transport to take people who are disadvantaged, or without access to transport, to health and wellbeing programs. The bus has been used to transport community members to swimming and aqua therapy at the Gurri Wanyarra Wellbeing Centre in Kangaroo Flat as part of a pilot program. The full service launch was postponed to 2021-2022 due to COVID-19 restrictions.

Installed a scooter/wheelchair charging point at the Ray Bradfield Rooms in Castlemaine, following engagement with Mount Alexander Disability Advocacy Group and other user groups on the best location, as part of the Healthy Heart of Victoria initiative.

### Building a strong and inclusive community

Built capacity and strengthened communities around the shire by distributing two rounds of community grants, totalling almost \$95,000, to 34 groups. Funded projects included workshops to connect the community to the Indigenous culture of our region, equipment for bowls and a golf club, the development of a regenerative farming program, the incorporation and launch of the Mount Alexander Cycling advocacy group and more.

Relaunched Council's LGBTQIA+ Steering Group with a new focus on supporting the organisation to develop and implement strategies, services, plans and policies to promote the benefits of diversity, and enhance the understanding of barriers to equality for LGBTQIA+ communities.

Conducted two citizenship ceremonies including a virtual version on Australia Day and an in-person ceremony in May, with both ceremonies including a blessing from Dja Dja Wurrung Elder Uncle Rick Nelson.

Co-ordinated a Local Support Network of 30 organisations including local neighbourhood houses, health, aboriginal and library services, plus multicultural, charity, church, education, community and volunteering groups to ensure people's needs during COVID-19 were understood, monitored and addressed.

Supported a special Christmas community lunch hosted by Castlemaine Community House with partners and volunteers, and helped to fund community lunches in Castlemaine, Maldon and Newstead to encourage community connections.



An illustration by Trace Balla from the Connect Mount Alexander website

### Creating connections

Relaunched the Connect Mount Alexander website (above) highlighting information on how people can connect by joining groups and activities, and by

promoting their clubs, groups and organisations. The website also includes information on how to prepare for emergencies. With more than 125 not-for-profits

groups listed, the new-look, artist-illustrated site is a key resource for building community resilience and welcoming newcomers to the shire.

## Emergency Management

Facilitated the Influenza Pandemic Local Working Group and the Community Recovery Committee, in accordance with municipal emergency management plans, to ensure a coordinated and collaborative response to the impacts of COVID-19 across the shire.

Provided logistical and promotional support to local COVID-19 testing clinics and vaccination clinics.

Provided emergency management and communications support at the Incident Control Centre in response to a local COVID-19 outbreak at a major employer in the shire.

Maintained a sustained emergency response while moving in and out of several state-wide lockdowns by working with emergency services, health and community organisations to develop, co-ordinate and deliver our pandemic response, relief and recovery plans.

Worked with Victoria Police to facilitate an emergency management exercise to review and strengthen our emergency management procedures.

Organised the shire's first Emergency Services Expo to showcase the work of local emergency services and volunteer opportunities at organisations such as the SES, CFA, Ambulance Victoria, Fire Rescue Victoria and more.

Developed a toolkit, called the Mount Alexander Bushfire Risk and Community Engagement Guide, for emergency services to engage their communities in preparing for bushfire, reducing bushfire risk and responding to and recovering from bushfire. To help build community resilience we also developed a guideline which shows the bushfire risk profiles for townships areas which are referenced in the Victorian Fire Risk Register.



Emergency services personnel at the Emergency Services Expo in Castlemaine.

Partnered with State Emergency Services to create Get Ready flood guides including maps, flood histories and preparation steps for the high flood risk areas of Baringhup, Castlemaine, Campbells Creek, Chewton and Newstead

Worked with six neighbouring councils across the region as part of the Northern Victorian Emergency Management Cluster to share our approach to emergency management, which was trialled by the Victorian Government during a COVID-19 outbreak in Castlemaine in July 2020.

## Housing

Identified two suitable sites for social housing on council land in Maldon and Newstead, and gathered extensive information on social housing needs and demographic priorities to work towards and support innovative housing solutions that meet community needs.

Ran a workshop to engage local stakeholders, including key advocates for social and affordable housing, to prepare a council-led bid for funds from the Victorian Government's \$5 billion Big Housing Build fund.

Supported planning application for a major new aged care accommodation facility in Castlemaine that will provide low and high care and offer 93 beds.

## Community safety and amenity

Extensively engaged with pool and spa owners to help them meet new state laws requiring them to register their pools and spas to help keep young children from drowning and to make our community safer. As a result, we have 493 pools registered to date and five people were fined for non-compliance.

Completed the construction of a fenced off-lead dog park at Wesley Hill Recreation Reserve, which officially opened for paws to play in August 2020.

Visited kindergartens and schools across the shire to educate children on how to use school crossings, and ran a co-ordinated media campaign to caution drivers and provide advice on safety in school zones.

Celebrated the nomination by community members of two school crossing supervisors, Craig Euler and Stephen Norwood, for Victoria's School Crossing Supervisor of the Year title from our team of nine permanent part-time and eight casuals.

Successfully prosecuted a dangerous dog attack through the courts, earning a conviction against the dog's owner, plus a fine, court costs and compensation for the owner of the sheep killed and maimed in the attack, to drive home the importance of responsible animal management in our shire.

## Our Place

### Improving sports facilities

Completed erosion-preventing works and installed a retaining wall behind the netball courts at Wesley Hill Recreation Reserve, and sealed the access from the front of the office to the lower level carpark to improve accessibility.

Undertook extensive works at Baringhup Recreation Reserve, following consultation with the local community, including removing the old tennis courts, upgrading the tennis club rooms, installing a new four-square court and outdoor picnic area, and creating a walking track to link the hall, supper room, playground and recreation facilities.

Installed new toilets and renewed recreation facilities in Guildford, Taradale and Castlemaine.

Improved toilet and shower area in the main pavilion at the Bill Woodfull Pavilion in Maldon.

Started constructing female-friendly facilities at Harcourt Recreation Reserve to accommodate women's growing participation in sport as part of our commitment to provide facilities to people of all abilities and gender. Works are due for completion in late 2021.

Undertook drainage works at Chewton Soldiers Memorial Park to stop water pooling onto the playing pitch during rain events, and installed new nets at Maldon's tennis courts.

### Master planning for recreation

Adopted a master plan for Camp Reserve in Castlemaine to drive improvements to this major sports and recreation venue, modernise facilities and preserve its historic features. Camp Reserve is home to the Castlemaine Agricultural Show, the Castlemaine Football Netball Club and the Castlemaine United Cricket Club and was a government camp in the gold rush. Planned improvements include a new community pavilion with female-friendly change facilities, netball and multi-use courts with training lights and an improved path around the reserve linking Forest Street to



**Community contributors and volunteers Graham Fraser and Debbie Hamilton at Camp Reserve**

the Castlemaine Railway Station. Further consultation is planned with the community on designs for major elements such as the pavilion and courts.

Undertook community consultation with user groups and the community to start developing a master plan at Campbells Creek Recreation Reserve to pave the way for improvements and increase local sporting, recreation and event opportunities at the nine hectare site.

Worked with the community to develop a landscape master plan that includes a new nature play section and upgraded play equipment at the Norwood Hill Recreation Reserve in Castlemaine south.

### Improving community facilities

Completed a renovation at the Castlemaine Library to provide an IT-enabled co-working, meeting and study space for students, community groups and micro-businesses.

Continued conservation works on the historic Market Building in Castlemaine to protect one of our most important and significant heritage landmarks.

Improved accessibility and installed new all-abilities toilets at Chewton Senior Citizens.

Installed a new entrance ramp and handrails to the Visitor Information Centre in Maldon.

Removed asbestos and upgraded the kitchen and bathrooms, in addition to upgrading the kitchens at the Guildford Hall and Baringhup Hall.

Upgraded downpipes to the main hall, housed in the former church building at Maldon Neighbourhood Centre.

Installed benches to modernise facilities at the Maternal Health and Child Centre in Castlemaine to improve services for families during early years children's visits and immunisations.

Undertook fencing improvements to improve safety and amenity at community venues, parks and reserves in towns such as along Kennedy Street and at Western Reserve in Castlemaine, at the Bill Woodfull Football Oval and at the Maldon Neighbourhood Centre.



Cr Matt Driscoll, Bob Forde of Guildford, CEO Darren Fuzzard, Robyn Lynn of Newstead, Mayor Cr AG (Tony) Cordy and Marie and John Ellis of Chewton discuss town centre plans.

## Building the heart of small towns

We secured additional funding from Regional Development Victoria's Regional Development Infrastructure Fund to undertake the next round of improvements in our Small Town Streetscapes project. This is in addition to works already started to revitalise streetscapes in Chewton, Guildford and Newstead including installing

bike racks at the Chewton Post Office, Chewton Pool, the Guildford General Store and Guildford Hotel, gates at Newstead Park and street seating near Dig Café in Newstead and planting street trees in Guildford. Further works are to come after detailed engineering plans are finalised. We also finalised design plans and began

works to revitalise streetscapes in Elphinstone, Campbells Creek and Taradale, with the intention to beautify streets and install infrastructure to shape town centres that encourage community connection, increase liveability and support local business patronage to improve economic activity.



## Roads to our future

Council adopted a road management plan to manage hazards within its road network, schedule proactive inspections and prioritise maintenance of road infrastructure to ensure it is kept in the safest condition practicable within budgetary constraints.

This year Council also developed a Road Asset Management Plan, soon to be adopted, which covers the shire's network of 556 kilometres of sealed roads and 860 kilometres of unsealed roads.

### Maintaining our magnificent gardens

Partnered with the Dja Dja Wurrung community and local ecologists to undertake weed removal and vegetation works, including the planting of sweet bursaria, to improve habitat for the endangered Eltham Copper Butterfly in the Castlemaine Botanical Gardens Flora and Fauna Reserve.

Continued to deliver on key actions in the Castlemaine Botanical Gardens Conservation Management Plan including developing a tree succession plan to adapt to the changing climate, a collections policy and an interpretation plan to set the gardens up as a botanical education site.

Celebrated an award from the National Trust of Australia (Victoria) for Tree of the Year in 2021, acknowledging the magnificence of the Royal English Oak, planted in 1863 in the Castlemaine Botanical Gardens, which garnered significant media coverage.

### Street trees and vegetation

Undertook works as part of a project to boost the health, condition and longevity of trees along Harcourt's Avenue of Honour including pruning, mulching and bollard installation, supported by the Returned Services League Castlemaine Sub-Branch and the Victorian Government.

Completed an ongoing program of proactive and systematic street tree assessment and best practice tree management to reduce tree risk and enhance the shire's tree population for future generations.

Planted 200 new street and park trees in towns and 400 indigenous trees and shrubs at environmental sites, to enhance local parks, reserves and streetscapes.

Slashed 400kms of council-managed sealed roads and rural intersections in spring and early summer to minimise the risk of grass fires and create clearer lines of sight for motorists, while taking precautions to reduce the spread of noxious weeds.





Replacing the old timber railway sleepers on a railway level crossing in Rowe Street, Castlemaine

### Roads

Widened part of the Castlemaine-Muckleford Road to boost safety for users along the popular cycling route which also links rural properties in Walmer and Muckleford North to Castlemaine.

Worked with V/Line to ensure the Maldon-Lockwood Road level crossing design was maximised for safety and amenity on the route between Maldon and Bendigo

Graded 400km of unsealed roads and re-sheeted around 30km of unsealed roads as part of our annual road grading program.

Applied learnings from last year's gravel roads re-sheeting trials to treat and re-sheet gravel roads at Colles Road in Chewton and Cemetery Road in Newstead to increase the longevity of road treatments between gradings.

### Waste

Opened a new e-waste collection facility at the Castlemaine Transfer Station to make it easier for people to separate and deposit e-waste and to increase recovery rates for recycling.

Offered a free green waste disposal period in spring to help residents prepare their properties for the Fire Danger Period, with more than 1,000 cubic metres of green waste deposited over 17 days.

### Streets

Replaced old timber sleepers with concrete sleepers on a railway level crossing in Rowe Street, Castlemaine to boost longevity and improve safety for road and rail traffic in a busy residential area.

Installed a new pedestrian crossing in Barker Street, Castlemaine to provide safer pedestrian access across the main road to the creative commercial area, pool and health services near the botanical gardens.

Renewed footpaths in key locations in the Castlemaine CBD to remove trip hazards, and improve accessibility, and added tactile markings at pedestrian crossings encourage walking within the town centre.

Constructed new footpaths with features to improve safety and accessibility along Main Street in Chewton. The main thoroughfare now includes smooth surfaces for prams and wheelchairs, tactile indicators to help people who are vision-impaired and a new pedestrian crossing.

Designed a 750m footpath along Reckleben, View and Forest streets, to better connect western Castlemaine and the town centre, after seeking input from the community on the proposed alignment and surface materials.

### Bridges

Replaced two bridges along Campbells Creek-Fryers Road, which links Castlemaine and Campbells Creek to the rural areas of Fryerstown and Vaughan, and were in poor condition. The bridges will include pedestrian paths to connect to planned pathways in the future.

Replaced the Eagles Road bridge in Harcourt, with support from the Federal Government's Bridges Renewal Program, to add safe pedestrian access, remove load limits and improve access for buses, waste collection trucks, service vehicles and local traffic to improve the liveability for residents in this growing residential area.

With support from the Federal Government's Bridge Renewal Program, replaced three timber bridges near Barfold with concrete versions to service the needs of residents, tourists, farm and service vehicles in gaining access to Siddles and Shillidays roads, and Mitchells Lane in the far east of the shire.



### Drainage and levees

Completed the third and final stage of works to improve drainage along Saint Street in Castlemaine to reduce flood risks for nearby residential areas.

Undertook improvements to historic stone drains in Castlemaine and Maldon to ensure adequate flows and minimise local flooding.

To safeguard areas hit by severe floods over the past decade and in accordance with North Central Catchment Management Authority Flood Management Plan 2012 recommendations, we are finalising detailed designs for levees near National School Lane in Campbells Creek and Elizabeth Street in Castlemaine. Designs for the levee near Castlemaine Cabin and Van Park are pending feedback from stakeholder reviews. Heritage and Biodiversity assessments have been completed. A planning permit application, to construct the National School Lane levee and conduct waterway improvement activities downstream of the Alexandra Street bridge in Campbells Creek is to soon be submitted.

Moved to planning application stage after completing heritage and biodiversity assessments and improving plans for removing exotic vegetation and planting native vegetation along Forest Creek in central Castlemaine.

### Planning for growth

Adopted Plan Harcourt, a blueprint for land use planning, town centre design and economic development projects and applied for a Planning Scheme amendment to accommodate Harcourt's expansion as a key future residential and commercial centre in the Shire.

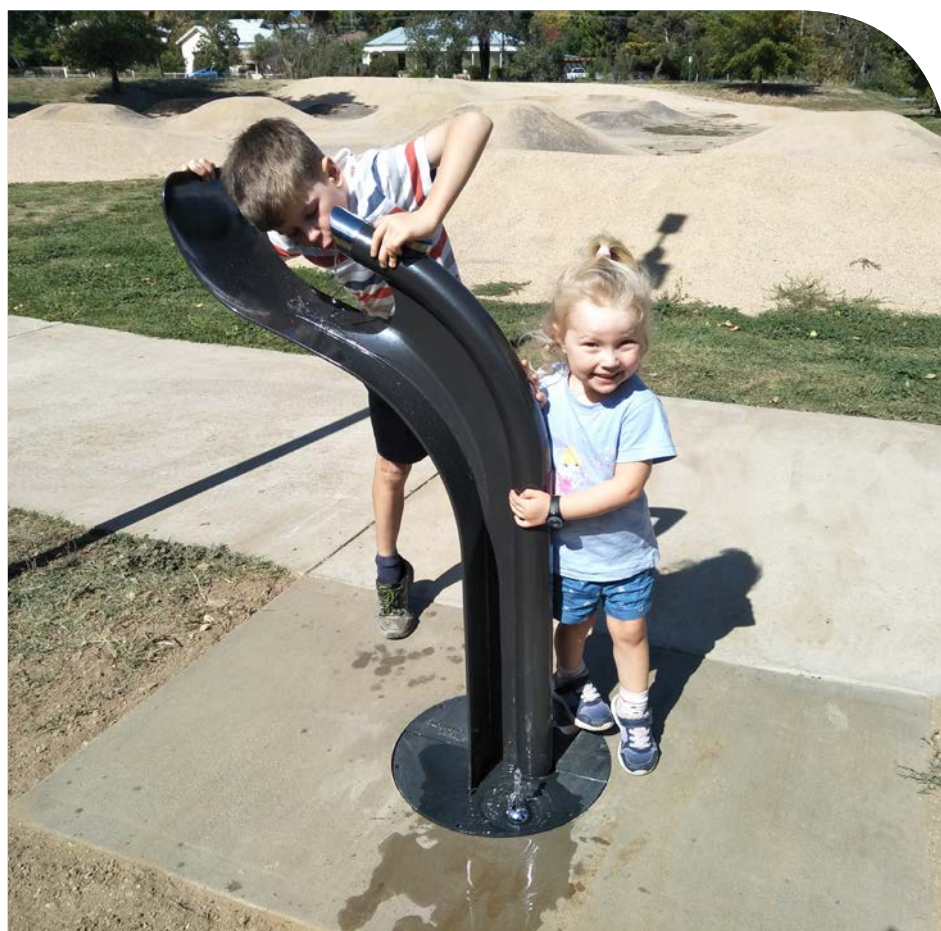
Progressed a framework for negotiating contributions to be paid by developers of greenfield housing developments in the growth areas of Diamond Gully, Harcourt and Campbells Creek to cover critical infrastructure needs such as roads and pathways for these growing communities.

Supported application for a major new residential aged care facility in Castlemaine which will offer 93 beds for low and high level care and which addresses the growing demand for appropriate aged care as our community ages.

### Protecting our heritage

Worked with Dja Dja Wurrung to help preserve the integrity of a scar tree on Harmony Way in Harcourt as an important link to Aboriginal culture.

Adopted the Maldon Design Guidelines to help conserve the historic character of Maldon following extensive consultation with the community and stakeholders. We are working through the steps to incorporate the guidelines into the local planning scheme, which requires authorisation from the Minister for Planning.



### Creating paths to better health

To make it easier for residents to get more active, more often by encouraging walking, Council significantly invested in tracks and trails infrastructure to improve connections and accessibility, remove trip hazards and improve the look of our streets.

We installed new seats, drinking fountains, bike storage hoops, wayfinding signs, and bike repair

stands at the Castlemaine Railway Station, and along the Campbells Creek, Forest Creek, Barkers Creek and Castlemaine to Maldon trails.

This was achieved by working with the Healthy Heart of Victoria (HHV) and was based on census data collected through the Victorian Government initiative in previous years.

# Action on climate change

## Getting down to business on climate change

In our first year of implementing our Roadmap to Carbon Neutrality 2020-2025, Council took big steps with limited resources towards reducing greenhouse emissions from our own operations.

A key step was joining with 45 other councils in Victoria to collectively agree to buy all our power for the next nine years from renewable energy sources. Council currently generates 471 tonnes of greenhouse emissions from electricity consumption every year. From January next year, when our collective power purchase agreement kicks in, all power used by Council will be generated by wind from wind farms near Mortlake and Horsham, cutting our lighting and power emissions to zero.

This includes power used in our public buildings, such as the Civic Centre, the Castlemaine Town Hall and the Castlemaine Library, power for streetlights and lighting in public toilets across Castlemaine and the eight other towns in our Shire and lighting and power at our depots.

It also includes power that will be used to recharge vehicles at charging stations we are now installing in the shire.

The collective power purchase agreement known as the VECO or Victorian Energy Collaboration will also save Council \$30,000 a year for the next few years.

We are proud to be part of the largest emissions reduction project by local government in Australia and appreciate the work by the Central Victorian Greenhouse Alliance and other key partners in making this possible.

This accords with our Roadmap to Carbon Neutrality 2020-2025 which sets out how we will reach zero net emissions for Council operations by 2025.

Other actions we took in accordance with that roadmap included installing the first of two proposed public electric vehicles charging stations at Harcourt. Another is planned for the IGA carpark in Castlemaine. It's part of a bigger program to install more than 20 electric vehicle chargers across central and western Victoria.

Council also took delivery of two hybrid trucks for our Parks and Gardens Team. The team is already putting the vehicles to good use, carrying landscape materials and debris and towing small plant equipment to help maintain our beautiful parks and gardens. Transitioning our fleet away from fossil fuels is a high priority and next year's budget includes funds to install two electric vehicle charging stations in our staff carpark which will allow our vehicle managers to purchase electric vehicles.

We agreed to share the cost of installing 288 LED lights in streets across our shire, with the Head, Department of Transport. LED lighting uses less power to emit more light than traditional forms of lighting. This work is expected to begin in 2021-2022.

With the Mount Alexander Sustainability Group and Greenpeace, we co-sponsored a Business Mount Alexander event called The Business of Climate Change to encourage businesses to collaborate with us to reduce emissions, specifically by

promoting environmental upgrade finance. This helps businesses fund energy efficiency improvements to their buildings with low-interest, long-term loans and is repaid through municipal rates.

This important event signalled, once again, Council's keenness to collaborate with business and the community to smooth our collective transition to zero net energy emissions.

Importantly Council also began working with local organisations and communities to develop a plan for reducing their greenhouse gas emissions to (net) zero by 2030 and to build a resilient shire that adapts to climate change.

Over nine months, we asked our community for ways communities could reduce emissions and used that input, submitted online and at public meetings, to help draft our co-designed masterplan. Building a circular economy is part of this.

In light of the new Local Government Act 2020 which says Councils must consider mitigating and planning for climate change risk as part of addressing their municipalities' economic, social and environmental sustainability, this community transition plan is especially important.



The Dundonnell wind farm near Mortlake.

## Our Economy

### Helping to grow tourism & events

Formed an industry-based tourism working group to offer support, networking and professional development opportunities to help the local sector recover from the impacts of the COVID-19 pandemic.

Worked with local accommodation, dining and tourist attraction operators to develop and implement a plan to promote tourism to recover and rebound from the effects of COVID-19.

Produced a new edition of the Official Visitors Guide for Castlemaine, Maldon and Surrounds, highlighting what to see and do, where to eat and stay and all the best experiences in the shire, launched in July 2021.

Partnered with steam train operators, the Victorian Goldfields Railway, the Centre for Excellence in Rail Training and the Bendigo and District Aboriginal Co-operative (BDAC) to train young Indigenous people in rail maintenance skills under a Victorian Government program to create new opportunities for flexible transport services.

Issued two rounds of events grants totalling \$68K to 36 community groups or organisations to run a range of events across the arts, music, sport, health and heritage sectors which add to the vibrancy of our region and make it a great place to live and to visit.

Provided funding and in-kind support to help deliver the three-week Castlemaine State Festival (CSF) as Mount Alexander Shire's primary arts and cultural event, the first state arts festival to occur post-COVID lockdown in Australia. The CSF was also supported by Creative Victoria, the Federal and Victorian governments and V/Line.

Leveraged international efforts to recognise the region's food culture and creativity as a significant cultural tourist destination through the UNESCO Creative Cities Network which recognises the Bendigo region as a City of Gastronomy.

Welcomed 4,448 volunteer hours at Visitor Information Centres in Castlemaine and Maldon.



Council's Business Recovery Officers Marg Barry and Kerry Anderson on their business visiting rounds.

### Supporting businesses to grow and recover

Provided ongoing support to local businesses, the creative industries and tourism operators to respond to rapidly evolving COVID-19 environment, including regular newsletters, phone advice and visits from council staff to provide up-to-date information about changing COVID-19 restrictions, environmental health guidelines, planning requirements, funding opportunities and support available.

Joined the national Go Local First campaign to mobilise community support for small business and help get the local economy back on track in the wake of COVID-19. The campaign, supported by the Council of Small Business Organisations of Australia, encouraged people to stay local when shopping for products and services, and to keep our region top of mind for re-opening and future travel plans. Commissioned online workshops for small businesses on social media marketing, Canva design and website development basics.

Commissioned nationally acclaimed local workplace wellbeing consultants to run Mindfit at Work resilience sessions

to give local businesses' useful, practical tools for boosting mental health.

Reduced rent for eligible Council-leased premises proportionate to their reduction in turnover from COVID-19 impacts.

### Enlivening streets

Engaged with local business owners and residents on creative place making to co-design spaces to expand outdoor dining and entertaining areas in Maldon and Castlemaine using \$250K from the Victorian Government. 'Parklets' utilised street parking spaces and under-used areas were transformed into vibrant public spaces by, among other things, adding outdoor furniture and screening to help hospitality businesses expand areas for patrons to dine safely during COVID-19 restrictions. Sites included Bank Corner in the heart of Maldon and a carpark in Frederick Street, Castlemaine which was transformed into a village square, plus three other sites in Castlemaine. Businesses said that without this support they wouldn't have been able to meet COVID-19 dining requirements. Project has supercharged community/council partnership.

# Shaping our community's vision

Genuine, effective community engagement has long been a core focus for Council. By incorporating the needs, desires and local knowledge of our residents and stakeholders, effective community engagement means better project and service delivery. It can also build a better understanding of community need and help the community – including those who often may go unheard – identify problems and solutions for themselves.

The pandemic in 2020 created conditions for Council to invest in a new digital tool to ensure people's voices were heard, and that Council could effectively respond.

Changes to the Local Government Act also necessitated the development of a Community Vision to sit alongside the four-year Council Plan, a first for the shire.

This led to Council joining with nine other councils to tender for a digital tool to provide their communities with a simple, easy, online way to feed into projects and decisions.

The Hive community engagement platform was adopted, customised to local needs and launched

in Mount Alexander Shire as Shape Mount Alexander.

Immediately we put the platform to work to seek community input on two major projects – the development of the Community Vision and Council Plan, and the adoption of a new Domestic Animal Management Plan.

The response was immediate and enthusiastic. On the 10-year Community Vision, we had more than 600 responses, helping Council to begin painting a new, aspirational picture of the shire for 2031.

Similarly the draft Domestic Animal Management Plan received hundreds of community contributions, and will shape a new plan for 2022-2025.

Since then, we've used the platform to engage successfully with community on parklets, fruit fly and our rating strategy.

Shape Mount Alexander points to a new era of engagement with our already highly-engaged community in Mount Alexander Shire.



Undertook community consultation to create detailed designs to transform a former leased carpark in Frederick Street in Castlemaine, into a village-square style space as part of the wider Castlemaine Streetscape Plan. It proved popular as a venue during the Castlemaine State Festival. Works are expected to be completed in late 2021.

Completed the undergrounding of power lines in Maldon as part of the Maldon Streetscape Rejuvenation project. (See story on page 40.)

### Support and promote cultural and artistic communities

Developed a shire-wide program under the banner of Get Lost to foster and promote co-operative and collaborative work practices across our creative industries which includes many sole traders.

Developed the new Get Lost website to provide a forum for the creative cluster to share information and content on the Get Lost platform, with plans to use this directory of creatives to create an online e-commerce system to sell creative goods and services.

Issued Get Lost grants totalling \$48K to 18 projects over two rounds, to directly support new creative and business concepts in the arts and culture sectors, which were hard hit by COVID-19 lockdowns. This funding helped give rise to a collective of



Castlemaine Currency, a project funded via a Get Lost grant.

world-class electronic musicians who are now collaborating on works together under the Castlemaine Electronic Workshop (CEW) label.

Supported four three-week residencies for artists that offered financial, technical and promotional support plus venue access to develop emerging works as part of the At Home residency program at the Phee Broadway Theatre in Castlemaine.

Partnered with VicHealth and local health providers including general practitioners to prescribe residents with healing and restorative arts and cultural activities such as singing, dancing, drawing and joining arts and crafts groups to complement traditional treatments. The Cultural Pharmacy Testing Project encouraged locals to tap into and benefit from the shire's arts, culture and creative industries to boost community wellbeing.

Continued art exhibitions and sales at the Castlemaine Visitor Information Centre, capitalising on a higher spending propensity after lockdown, with a single exhibition during April and May selling 68 pieces totalling \$38,150.

Developed an Instagram page to promote the Market Art exhibition online to support artists in the goldfields region and re-affirm the historic Market Building's place as a key destination to access local artworks, even under COVID-19 travel restrictions.

### Innovative and sustainable organisation

Joined the City of Greater Bendigo, and councils in the Loddon and Central Goldfields shires to boost the level of procurement of goods, services and works from Aboriginal businesses. This project came about after a national study found that the social economic impact to the Aboriginal community is \$4.41, for every \$1 spent on Aboriginal businesses. It includes awareness and education campaigns, capacity-building workshops and help with mentoring.

Transitioned to Victoria's new Local Government Act 2020 which included updating Council's governance rules, expenses policy, delegations incorporating the election period policy, changing Section 86 committees to Community Asset Committees, creating new guidelines for the Audit and Risk Committee and creating a new Councillor Code of Conduct as well as a new General Local Law.

Adopted a revised community engagement policy to guide how we engage with the community and meet our obligations under the new Local Government Act. This was supported by the development of a new community engagement toolkit for staff and Councillors to help the organisation meet clear standards for the exchange of information between Council and community through a range of methods to guide decision-making.

Developed and adopted a new 10-year General Local Law after extensively engaging with our community. After receiving more than 200 submissions from our community, Council softened the permit process to enable traders to display goods outside their business premises on paths while keeping paths clear and shifted focus to managing nuisance impacts from recreational vehicles rather than prescribing times of use. It also agreed to allow the temporary accommodation of a tiny house on wheels in back yards for up to six weeks in a calendar year before a permit is required.

Undertook extensive engagement with the community to develop and adopt a Council order for controlling animals in public places, after receiving more than 460 submissions in response to a review of cat and dog controls in the shire.

Used our Shape Mount Alexander website to seek feedback on a range of projects including a proposed pedestrian crossing in Maldon, outdoor dining options and to help develop our community's 10-year vision for our shire. (See story on page 35.)

## New play space for Harcourt

Several years of planning, engaging with community and collaborative designing bore fruit in November when our new public play space in Harcourt opened. Sited in Stanley Park North alongside Harmony Way at the heart of this designated growth town and area, the play space features a 10-metre long slide from a six-metre tower, play stalls, viewing platform, swings, a climbing wall, drinking fountain and a meeting place for telling stories.

Planning for the play space began in 2019 as part of a bigger master plan for the park and a strategic plan for the town called Plan Harcourt. The latter identified a desire for public realm projects that would activate the town

centre and benefit residents and visitors. Increased liveability and boosted community wellbeing are also key benefits of the play space especially as Harcourt has the highest number of families with children in our shire.

A dedicated local group, including local Indigenous people, worked with council officers and local play space designers to create a design inspired by the town's fruit-growing history and indigenous culture.

Council is proud that our community collaborated so keenly to enhance this important place at the gateway to the nearby popular walking and mountain biking trails in La Larr Ba Gauwa Park. We are grateful to our funding partners and to our local State MP, Maree Edwards, for her support for this community project.



## Enhancing Maldon

One of our shire's larger towns, Maldon, is a magnet for visitors and residents thanks to its architectural heritage and history. They revel in its history, enjoying the character lent by its charming 19th shopfronts, verandas and stone channels.

With \$1M from Council and \$4.5M from the Victorian Government, Council is working closely with residents and businesses to oversee programs to enhance that streetscape by eradicating the jarring 20th century powerlines in its main street and placing them underground, by upgrading roads, footpaths, bins, trees, street furniture, lighting and crossovers (the bridge-like structures that allow pedestrians to cross the stone channels), while protecting and maintaining the area's essential qualities and heritage values and by preserving its shopfronts. Council's role is to

manage these projects. The goal is to revitalise the town's heart and in doing so, reboot its visitor economy.

Guided by a local steering committee which includes the local ward councillor Cr Stephen Gardner, Council CEO Darren Fuzzard, local business operators, land owners, Maldon Neighbourhood House, Maldon Inc, Maldon Focus and the Maldon and District Community Bank, Council commissioned a heritage study to ensure suitable infrastructure options were in keeping with the town's heritage. More than 280 people responded to temporary pedestrian crossing designs installed for community feedback.

With this information, Council has commenced detailed designs for roads and footpaths. Street furniture, seating, waste bins, drinking fountains and signage

designs plus traffic management works are being developed in consultation with community working groups. Work is scheduled to be tendered by the end of 2021. It includes bespoke, permanent, heritage-approved street lighting.

A significant milestone was reached in late July 2021 when contractors removed the last of the power poles in the CBD of Main Street.

The other project, to improve shopfronts, is under way. It proposes to match funds, up to \$25,000, spent by owners on eligible improvements that enhance the appearance and commercial value of a commercial property in the heart of town.

Revitalising and enhancing Maldon's town centre is a project that demonstrates the value of significant, prolonged and intensive community engagement.

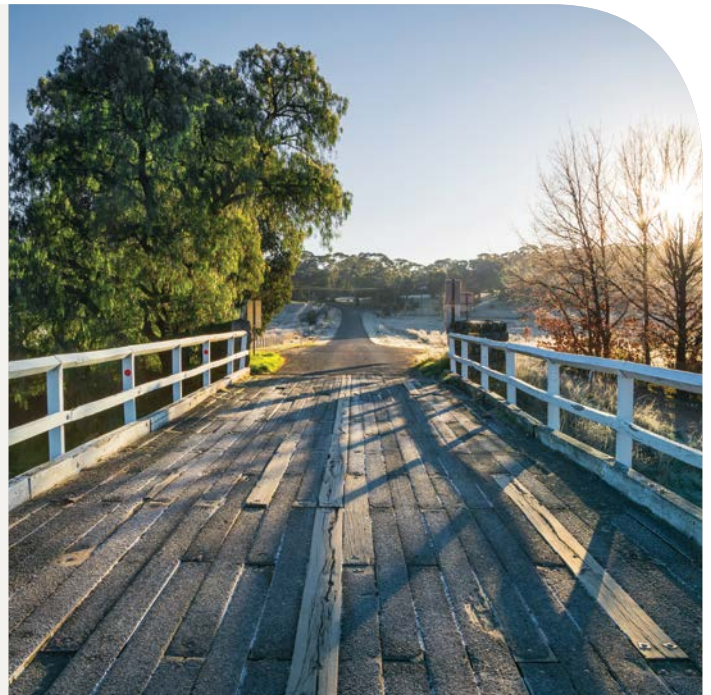
# Financial performance summary

## In brief

Council recorded an operating surplus of \$3.94 million, which is favourable compared with the adopted budget of a \$3.42 million deficit. The variance of \$7.36 million arises due to the receipt of unbudgeted operating grant income (\$3.24 million more than budget), unbudgeted gifted assets from developers (\$1.04 million more than budget), as well as the decreased estimated cost of landfill rehabilitation (\$1.55 million saving unbudgeted).

Council ended the 2020/2021 financial year with a cash balance of \$29.68 million, with restrictions in place on the use of \$26.18 million of these funds.

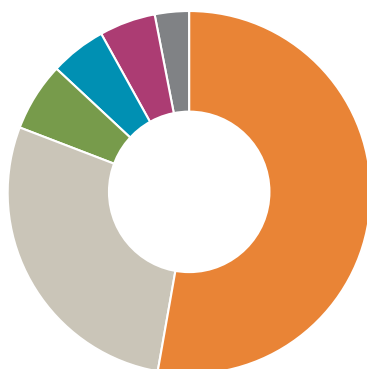
The value of property, infrastructure, plant and equipment increased from \$367.97 million to \$379.05 million as a result of capital expenditure of \$8.94 million and the revaluation of land, building and infrastructure assets (\$11.91 million).



## Revenue

Council's total revenue for the 2020/2021 year was \$46.97 million compared to \$38.35 million in 2019/2020. The graph below shows the different sources of revenue for Council, with rates and charges the greatest proportion at 53%.

### Revenue

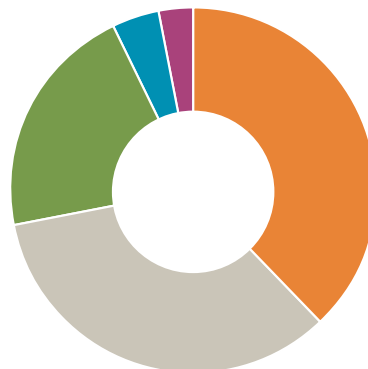


- **53%** Rates and charges
- **28%** Operating grants
- **6%** Capital grants
- **5%** Fees, fines and charges
- **5%** Other income
- **3%** Contributions

## Expenditure

Council's total operating expenses for the 2020/2021 year were \$43.03 million (compared to \$38.55 million in 2019/2020).

### Expenditure



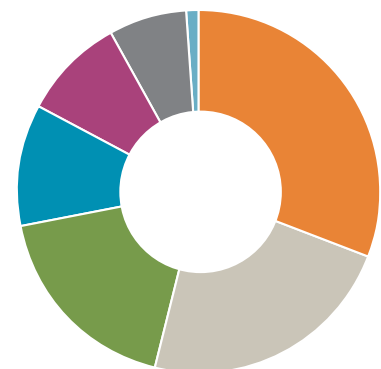
- **38%** Employee costs
- **34%** Materials and services
- **21%** Depreciation
- **4%** Other costs
- **3%** Asset disposal
- **0%** Borrowing costs

## Capital works

During the financial year, Council completed \$8.94 million of capital works projects (\$11.52 million in 2019/2020).

Infrastructure related projects, such as roads, drainage and bridges, accounted for 68% of the capital spend.

### Capital works

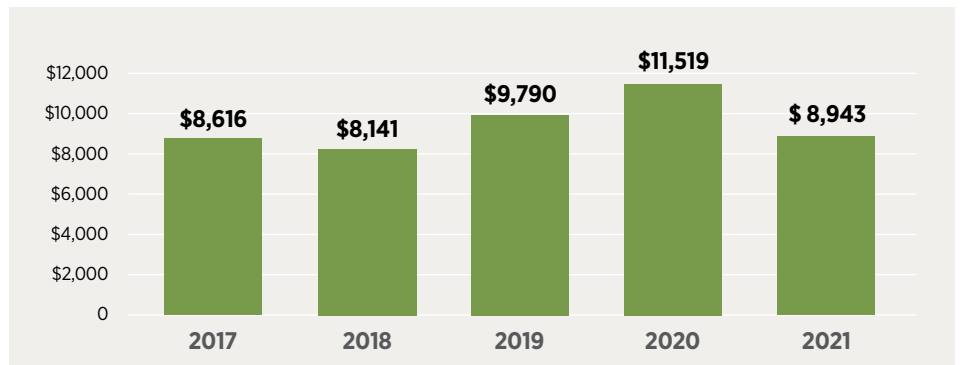


- **31%** Roads
- **23%** Property
- **18%** Bridges
- **11%** Footpaths and cycleways
- **9%** Plant, vehicles and IT
- **7%** Drainage
- **1%** Other



## Capital spend over time

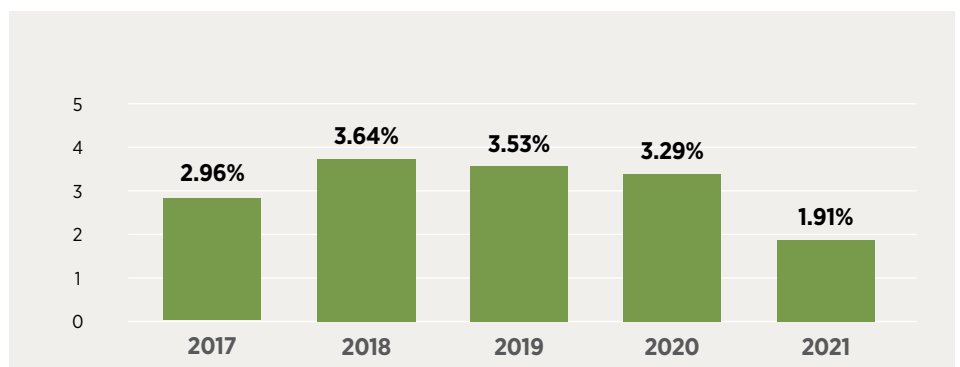
Council continues to invest significantly in buildings and infrastructure assets such as roads, bridges and footpaths to address the issue of ageing infrastructure. The graph (at right) highlights the extent of this investment.



## Debt service ratio

The debt servicing and redemption ratio assesses the degree to which rate revenues are committed to the repayment and servicing of loans. This has been calculated using rates revenue excluding waste charges. In 2020/2021 the ratio was 1.91% well below the guidelines of 10%.

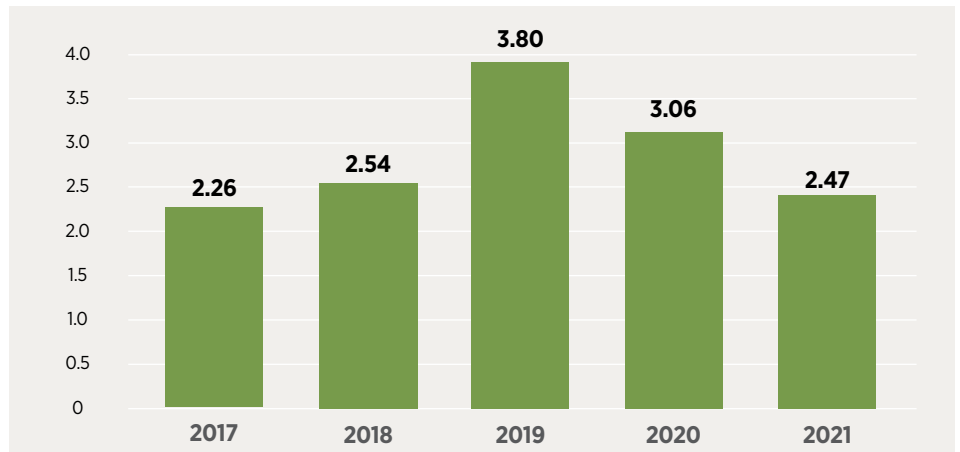
Debt servicing and redemption costs / rate revenue (%)



## Adjusted working capital ratio

The ratio expresses the level of current assets the Council has available to meet its current liabilities. Current liabilities have been reduced to reflect the long service leave that is shown as current but is not likely to fall due within the next 12 months. The ratio at 2.47 is financially prudent.

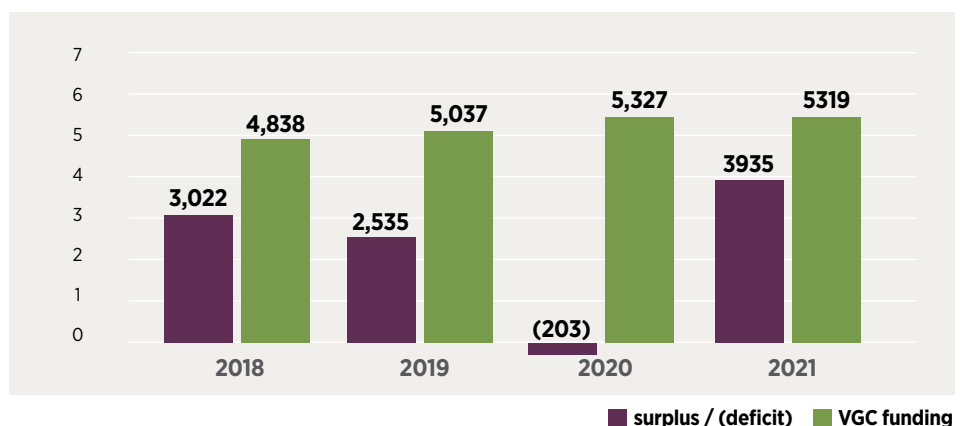
Adjusted working capital ratio



## Operating result before revaluations

Council's 2020/2021 operating result, before asset revaluations, was a surplus of \$3.94 million. The main contributor to the surplus is the receipt of operating grant income and the decreased estimated cost of future landfill rehabilitation.

Operating result before revaluations (\$'000)



■ surplus / (deficit) ■ VGC funding

# Our services

We provide more than 100 services to the community that help us work towards our vision of being an innovative, connected and creative shire.

The teams listed below help to deliver our services. These range from helping the youngest members of our community through our maternal and child health programs to supporting our seniors through aged and disability care. Our teams also provide business and economic development opportunities, community planning, waste collection and management, and of course, they manage vital community assets like roads, bridges and footpaths.

## Our People

### Aged and Disability Services

Assesses and provides services for older people and people with disabilities to enable them to remain living independently in their own homes. Services provided include domestic assistance, shopping, personal care, respite, delivered meals, home safety and social support programs for isolated older people.

### Civic Compliance

Improves safety and amenity in the shire by supervising school crossings, control of domestic animals and livestock, regulating parking, issuing local law permits and infringement notices, and providing information and advice to the community.

### Communication

Ensures that the community receives timely, relevant and engaging information about what's happening in their shire through numerous channels including our website, social media, email, media engagement, advertising, community newsletters, and more. Supports and advises staff on best practice communication strategies, tools and community engagement.

### Community Partnerships

Works with local residents, community organisations and service providers to build community capacity and strengthen our engagement with the community.

### Corporate Services

Provides policy, systems and support in the areas of continuous improvement, corporate planning and performance reporting.

### Customer Service

Assists customers with general enquiries in person, by email and by telephone. It also shares information with the community and connects the community with relevant Council staff, registers community requests for services and processes payments.

### Venue Coordination and Events

Provides hire and management services for public venues, as well as cleaning and maintenance of public restrooms.

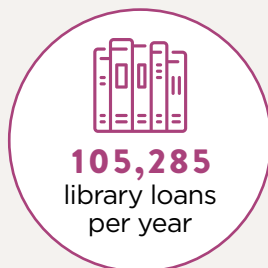
### Executive

Strategically manages the organisation in keeping with the requirements of good governance, legislation and strategic policy.

### Emergency Management

Develops and implements strategies to increase the emergency management capability of the shire and community. Undertakes prevention measures to reduce risk from hazards.

## Fast facts Our People



### Environmental Health

Conducts inspections and maintains registrations for food and public health businesses, including registration and approval of temporary food permits. Assesses septic tank applications and investigates complaints.

### Library Operations

Provides accessible information and resources for the recreational, cultural, educational and social development of our community. The service is provided by Goldfields Library Corporation via the library located in Castlemaine.

### Maternal and Child Health

Provides consultations, information, referrals, advice and support for children from birth to school age and their families.

### Organisational Capability

Provides strategic and operational organisation capability support including human resource and industrial relations strategies, policies and procedures.

### Records

Stores, retrieves and archives records and ensures legislative and privacy requirements are met.

### Youth Development

Works in partnership with young people and the community, organisations and service providers to support and promote initiatives, activities and programs that strengthen young people's connections and place within the community.

## Our Place

### Active Communities

Provides advice on local recreational needs and facility use and planning, develops master plans and strategies to promote and develop healthy physical activity in the shire and supports sports and recreation clubs.

### Community Buildings

Prepares and delivers maintenance and management programs for our buildings, pavilions and other community assets to maximise value and use.

### Environment and Sustainability

Develops environmental policy, coordinates and implements environmental projects and works with other services to improve our environmental performance, including climate change initiatives.

### Infrastructure

Designs, contract manages and supervises our capital works program. Undertakes safety and condition inspections of roads, bridges and footpaths, and maintains the asset management system while overseeing community infrastructure development.

### Parks and Gardens

Manages and maintains key parks and recreation areas including Castlemaine Botanical Gardens, Maldon Gardens, Stanley Park North and Victory Park. Oversees tree management and provides tree pruning, planting and removal in addition to working closely with Landcare groups to enhance, protect and maintain our natural environment areas.

### Property Management

Facilitates management and strategic planning for our building, land, commercial and community leases and licences.

### Recreation Facilities

Oversees the management, use and development of sporting reserves, pavilions and the Castlemaine War Memorial Stadium as well as Council's four outdoor pools. Provides advice on recreational needs, facility use and planning to provide access to well-maintained sport and recreation facilities.

### Roads and Paths

Undertakes maintenance and renewal of our roads, bridges, paths and drainage. This includes maintenance grading, patrol patching, periodic gravel and bituminous resurfacing, road and intersection renewals, road line markings, signage, drain clearance and street sweeping.

### Street Beautification

Manages street trees, coordinates new lighting installations and maintains public toilets. The service also provides annual inspections, programming and implementation of power line clearance requirements in Castlemaine and Maldon.

### Waste Management

Manages the waste management facilities at Castlemaine and Maldon. Provides kerbside waste, recycling collection and develops and implements waste and resource recovery strategies.



\*Data and does not take into consideration contamination

## Fast facts Our Economy



(reduced due to COVID-19  
travel restrictions)



## Our economy

### Building Services

Provides building compliance services including emergency management responsibilities, fire safety inspections, swimming pool barrier audits and investigates complaints and illegal works.

### Cultural Development

Provides advocacy and support to help develop and promote arts, cultural and creative activities across the shire.

### Economic Development

Undertakes initiatives to build the local economy including support for the growth of local businesses and industry networks along with reducing barriers for business development. Works towards creating and maintaining an environment that ensures the shire is a desirable location for people to visit, work, live and invest.

### Financial Services

Manages finances through preparation and monitoring of the budget, payment of accounts, procurement of services, and the raising and collection of rates and charges, and valuation of properties.

### Governance

Co-ordinates Council meetings, Councillor-related activities and provides support and oversight of compliance with the Local Government Act.

### Information Services

Provides, supports and maintains cost effective communications and IT systems enabling Council to deliver services in a productive and efficient way.

### Planning Services

Manages land use and development in the municipality in accordance with the Mount Alexander Planning Scheme. The service provides planning information and advice, assesses planning permit applications and undertakes compliance activities. It develops and implements urban and rural planning strategy and maintains an effective planning scheme through regular reviews and planning scheme amendments, while ensuring appropriate support for our heritage.

### Tourism Services

Provides visitor information, marketing and industry development for the shire. Supports economic and social benefits of tourism through operation of Visitor Information Centres in Castlemaine and Maldon. Provides accommodation and tour booking services. Significantly impacted by COVID-19 restrictions.

COVID-19 restriction periods during the 2020/21 year meant tourism numbers to our shire, at local businesses and in our Visitor Information Centres (VICs), fell significantly. The Castlemaine VIC was closed from early August until the long weekend in November, and then again for a week in February and one in June. The Maldon VIC closed for an additional few weeks as a result of lockdowns, due to density limits and dependence on volunteerism. As a result, visitation to our VICs was down 45% on previous years. Volunteers contributed 4,448 hours to help operate the centres. To keep VIC volunteers connected, informed and entertained during and following lockdowns, staff issued regular newsletters.

# Our Council



## Your Council

Mount Alexander Shire Council is made up of seven Councillors in five wards. They are (left to right) Cr Matt Driscoll, Cr Rosie Annear, Cr Gary McClure, Cr AG (Tony) Cordy (Mayor), Cr Bill Maltby (Deputy Mayor) Cr Christine Henderson and Cr Stephen Gardner.



**Calder Ward**  
**Councillor AG (Tony) Cordy**  
**Mayor**

**Email**  
[calder@mountalexander.vic.gov.au](mailto:calder@mountalexander.vic.gov.au)

**First elected**  
 May 2014

**Elected Mayor**  
 2020

**Committee membership**

- Buda Historic Home and Garden
- Calder Highway Improvement Committee
- Health Hub Alliance
- La Larr Ba Gauwa Mountain Bike Park (substitute)

- Municipal Association of Victoria
- Indigenous Roundtable



**Castlemaine Ward**  
**Councillor Bill Maltby**  
**Deputy Mayor**

**Email**  
[castlemainemaltby@mountalexander.vic.gov.au](mailto:castlemainemaltby@mountalexander.vic.gov.au)

**First elected**  
 October 2020

**Elected Deputy Mayor**  
 2020

**Committee membership**

- Northern Victorian Integrated Municipal Emergency Management Plan Committee
- Municipal Fire Management Planning Committee
- LGBTIQA+ Steering Group



**Coliban Ward**  
**Councillor Christine Henderson**

Email  
[coliban@mountalexander.vic.gov.au](mailto:coliban@mountalexander.vic.gov.au)

**First elected**  
December 2008

**Committee membership**

- Friends of Lolotoe Friendship Group



**Castlemaine Ward**  
**Councillor Rosie Annear**

Email  
[castlemaineannear@mountalexander.vic.gov.au](mailto:castlemaineannear@mountalexander.vic.gov.au)

**First elected**  
October 2020

**Committee membership**

- Goldfields Regional Library Corporation
- La Larr Ba Gauwa Mountain Bike Park
- Municipal Association of Victoria (substitute)
- Early Years Steering Group
- Bulortj Children and Youth Network



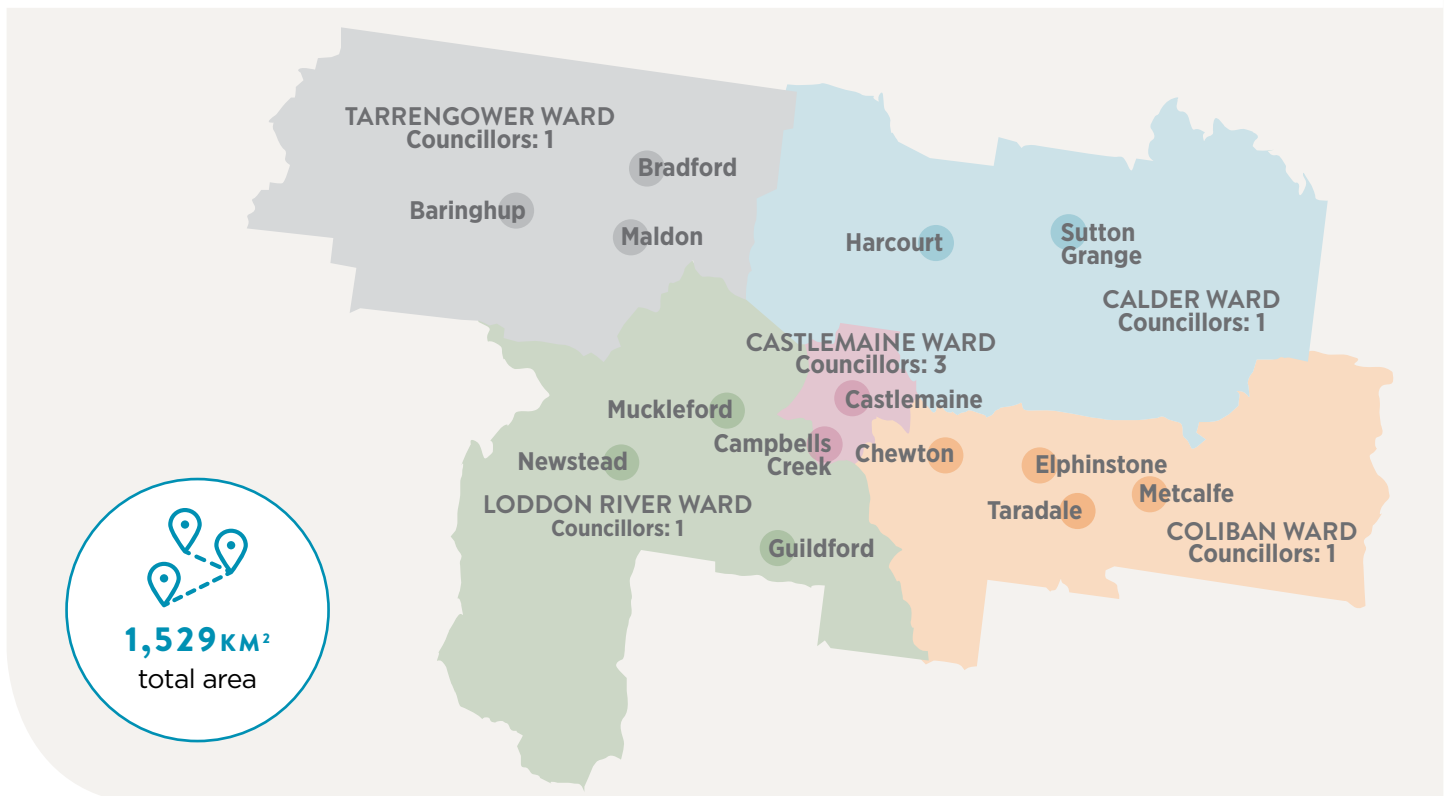
**Castlemaine Ward**  
**Councillor Gary McClure**

Email  
[castlemainemcclure@mountalexander.vic.gov.au](mailto:castlemainemcclure@mountalexander.vic.gov.au)

**First elected**  
October 2020

**Committee membership**

- Loddon Mallee Regional Waste Management Forum
- Victorian Local Governance Association
- A house of my own Committee
- Community Transition Plan Steering Committee





**Loddon River Ward**  
**Councillor Matthew Driscoll**

**Email**  
[loddonriver@mountalexander.vic.gov.au](mailto:loddonriver@mountalexander.vic.gov.au)

**First elected**  
 October 2020

**Committee membership**

- Mount Alexander Shire Audit and Risk Advisory Committee



**Tarrengower Ward**  
**Councillor Stephen Gardner**

**Email**  
[tarrengower@mountalexander.vic.gov.au](mailto:tarrengower@mountalexander.vic.gov.au)

**First elected**  
 February 2018

**Committee membership**

- Goulburn Murray Water - Cairn Curran Land & On Water Management Plan Implementation Group

## Good governance

Our Councillors aim to govern in an open and transparent way, showing integrity and leadership and make decisions in the long-term interests of the community. They strive to responsibly manage assets and finances, advocate on behalf of the community and work with the Council, residents and organisations to secure a strong future for the shire.

Councillors committed to the following values and behaviour in a Code of Conduct they developed after being elected in October 2020. They:

- Will let people have their say
- Are open, fair and respectful
- Will listen to each other
- Will value other perspectives
- Are accountable for their decisions
- Will always consider the environment
- Will always consider financial sustainability
- Will always consider the social impacts
- Will foster inclusivity, diversity and equity
- Will ask clarifying questions and give constructive feedback on information provided
- Will work together towards common goals.

## Council elections

Mount Alexander Shire Council's seven councillors are elected by residents and ratepayers from the five wards. The Coliban, Calder, Tarrengower and Loddon River wards comprise one Councillor, and there are three Councillors in the Castlemaine Ward, elected under the proportional representation system of voting.

The Mount Alexander Shire Council general election was held by postal vote in October 2020, with four new councillors elected. They are Councillors Rosie Annear, Bill Maltby, Gary McClure and Matthew Driscoll. Councillor Maltby previously served as a councillor for the City of Castlemaine from 1984 to 1995, with a term as Mayor in 1986.

Councillors Christine Henderson, AG (Tony) Cordy and Stephen Gardner were re-elected.

Voting closed on 23 October, results were declared on 4 November and the new council was sworn in on 10 November. Outgoing Councillors Bronwen Machin, Dave Petrusma and John Nieman did not re-contest and Councillor Max Lesser was not successful in his re-election bid.

On November 24, 2020, Councillor AG (Tony) Cordy was elected Mayor for twelve months. Councillor Bill Maltby was elected Deputy Mayor to provide back-up when the Mayor is unavailable for public speaking engagements and attending Council meetings.

## Committees

Council has a number of Advisory Committees and Community Asset Committees established under the provisions of the Local Government Act. Councillors play an important part in representing the Council on external committees.

### Advisory Committees

Council's Advisory Committees help guide and support decision making across a range of areas within the Shire. They include the Audit and Risk Advisory Committee, the Youth Advisory Group and Mount Alexander: A Healthy Shire Community Advisory Committee, Indigenous Roundtable, Early Years Steering Group, LGBTIQ+ Steering Group, Municipal Fire Management Planning Committee, Mount Alexander Shire Influenza Pandemic Local Working Group and Community Recovery Committee.

### Community Asset Committees

Special Committees of Council (Community Asset Committees) are established by Council to assist with the everyday operation and management of a number of Council-owned community facilities.

Community Asset Committees are formally established under the provisions of Section 65 of the Local Government Act 2020 and each committee is governed by the same legal requirements as Council.

Appointed members are required to comply with the powers and responsibilities provided under their Instrument of Delegation.

There are currently 20 Community Asset Committees for the following facilities:

- Barfold Hall
- Baringhup Hall
- Bill Woodfull Reserve
- Camp Reserve
- Campbells Creek Community Centre
- Campbells Creek Recreation Reserve
- Castlemaine War Memorial Stadium
- Elphinstone Community Facilities
- Guildford Hall
- Guildford Recreation Reserve
- John Powell Reserve
- Maldon Community Centre
- Metcalfe Hall
- Muckleford Community Centre
- Newstead Community Centre
- Sutton Grange Hall
- Taradale Hall
- Taradale Recreation Reserve
- Wattle Flat Reserve
- Wesley Hill Facility.



## Our people



Members of our Parks and Gardens team.

### Executive Team

Council is the governing body that appoints a Chief Executive Officer (CEO), who is accountable for the overall management and performance of the organisation in line with the strategic directions in the Council plan.

The organisational structure is based on the functional activity of two directorates – Corporate and Community Services and Infrastructure and Development. The directorates work collectively to provide services, programs and initiatives to meet Council's strategic goals.

#### **Darren Fuzzard, Chief Executive Officer**

Darren Fuzzard commenced his role as Chief Executive Officer in July 2016. Darren is accountable for the overall management and performance of the organisation. As Chief Executive Officer, Darren chairs the Executive Team which comprises the CEO and Directors. The Executive Manager People and Culture and Manager Economy and Culture report directly to the CEO.

#### **Lisa Knight, Director, Corporate and Community Services**

The Director Corporate and Community Services is responsible for delivering services which aim to strengthen the community as well as internal corporate services. The directorate delivers services for young people, older people, families, children and people with disabilities as well as leading Council's partnerships and emergency management services. Corporate services critical to the successful operation of the organisation include business performance, IT, finance, procurement, customer service, visitor services and communications.

#### **Jude Holt, Acting Director, Infrastructure and Development\***

The Director Infrastructure and Development is responsible for the delivery of statutory functions including land use planning, development and building control, environmental health and waste management. Other key responsibilities include maintaining the shire's physical infrastructure including community buildings, roads, bridges, parks and sporting facilities. The directorate also supports community participation in sport and recreation, and safety and amenity.

\*Jess Howard, Director, Infrastructure and Development, April 2020-March 2021

## Our values

### Positive

We are positive and enthusiastic in how we work together.

### Accountable

We are accountable for what we do.

### Innovative and improving

We will try new ideas and aim to improve.

### Genuine

Our actions will match our words.

### Supportive

We are supportive of each other.

### Open

We are open and constructive in how we communicate and solve problems.

### Respectful

We are respectful to each other at all times. I treat you fairly, politely and how I would like to be treated.



Tammy, Belle and Wendy at Council's Customer Service Centre

## Organisational structure



## Staffing profile

Council employs a diverse and skilled staff. All staff are employed under the Local Government Authorities Award 2001 and the Mount Alexander Shire Council Enterprise Bargaining Agreement No 7, with the exception of the Chief Executive Officer and Senior Officers.

The table (at right) shows the staffing profile for the year to 30 June 2021. The total number of full time, fixed term, part time and casual employees is 253. The actual number of staff at 30 June in any year may vary as a result of positions in the process of being filled.

### Equal Employment Opportunity

As an equal opportunity employer with a diverse workforce, Council will continue to employ people from a wide range of backgrounds including mature aged workers, young people, people with disability, Indigenous Australians, people from overseas and people from culturally and linguistically diverse backgrounds.

The gender profile of Council staff reflects the support for equality and diversity in all positions and a culture that supports work-life balance.

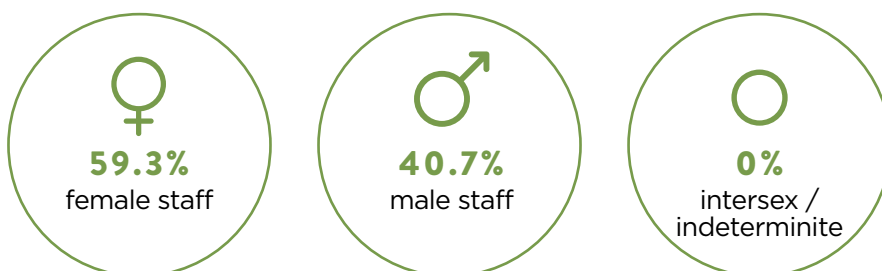
### Staffing profile

Directorate	Ongoing	Fixed term	Casual	Total
CEO	15	7	11	33
Corporate & Community Services	91	11	14	116
Infrastructure & Development	91	11	2	104
<b>Total</b>	<b>197</b>	<b>29</b>	<b>27</b>	<b>253</b>

### Gender profile

Management level	Female	Male	Intersex/ Indeterminate	Total
Executive	1	1	0	2
Management	5	2	0	7
Other	144	100	0	244
<b>Total</b>	<b>150</b>	<b>103</b>	<b>0</b>	<b>253</b>

Six positions are vacant.



## Our volunteers

Volunteers make a real difference in helping Council to deliver some of its key services. Our generous volunteers selflessly give their time to helping others and the community. Around 30% of shire residents volunteer in some capacity across a range of areas including philanthropic, sporting, environmental, indigenous, artistic, educational, cultural, social or faith.

### Social Support

Our Social Support Program would not be possible without these remarkable volunteers who make a real difference in the lives of our vulnerable and frail aged community members. These volunteers support older residents to remain independent in their homes and help them to participate in social activities in

the community through home visits, weekly outings, skills development and transport.

### Visitor Information Centre

Volunteers usually spend around 7,000 hours each year at the Castlemaine and Maldon Visitor Information Centres (VICs) promoting the region to visitors. This year, between lockdowns, volunteers spent 4,448 hours supporting visitors when the VICs were able to open. Tourism is vital for our local economy and our volunteers are the friendly faces who welcome visitors to our shire and provide advice on things to do and see.

### Young people

Our Youth Advisory Group (YAG), FreeZa Committee, Young Makers

Market Committee and Mondo Lounge Youth Space Committee represent the interests of young people in the shire, develop local initiatives and organise events for their peers and the community. Much of this work is supported by the Victorian State Government's FreeZA and Engage! programs.

### Special Committees of Council

Volunteers play an essential role in planning the future of our towns and managing community venues and spaces. Our Special Committees of Council (Community Asset Committees) help to manage 20 venues and recreation reserves. Volunteers also have worked to create and implement a positive future for towns through community plans.

# Advocacy, partnerships and engagement

## Advocacy

Council is committed to advocating on behalf of its current and future communities to represent the needs and views of the community to decision and policy makers to build a creative, innovative and connected community.

In the 2017-2021 Council Plan, Council acknowledged the critical role it would play in advocating to state and federal governments, and other authorities on matters that impact the diverse needs and interests of the Mount Alexander Shire community.

Advocacy efforts aim to raise awareness and reduce service gaps, seek improved funding or funding models to help raise revenue to perform council functions, and improve the health, safety and wellbeing of the community.

Council recognises the importance of being clear and consistent about investment priorities, and has advocacy priorities to facilitate action and results.

Funding priorities aim to build the liveability of our shire by building

better community infrastructure with improved gravel roads, community facilities that are safe and fit for purpose, expanding the footpath and trail network, improving water and sewerage infrastructure, affordable housing and access to services and better health facilities.

This is supported by a significant focus on growth and development that preserves the shire's significant heritage and culture, while promoting better urban design and environmental outcomes through town planning projects like Plan Harcourt.

Council works in partnership to influence policy, tackle challenges, leverage new opportunities and support partner initiatives that align with our strategic objectives.

CEO Darren Fuzzard and Mayor AG (Tony) Cordy met regularly with State and Federal Members of Parliament throughout the year, and staff and Councillors are involved in many industry and regional working groups to work on common challenges.

For example, we have been working with other local councils, and as part of the Central Victorian Greenhouse Alliance initiative, secured funds to enable us to sign up to the VECO power agreement, install electric vehicle chargers and embark on a second LED lighting upgrade to reduce our carbon footprint. We also continue to work with local sustainability groups on a community led plan to adapt to climate changes and transition to zero net emissions.

Council's full-time grants officer also works with business units to help secure additional funds, mostly from competitive state and federal government programs, to deliver projects.

Advocacy efforts this year also focused on helping our community recover from the ongoing impacts of the COVID-19 pandemic, to boost wellbeing and economic recovery in the wake of several lockdowns and rapidly changing restrictions.

### Members of Council's Parks and Recreation team on the job



### More funding for council priorities

Council received \$20.45 million in State and Federal grant funding to support capital works and infrastructure, including for roads and bridges, and for special community-based projects. Without this funding, many projects to benefit our community could not be achieved. Examples are street tree planting, library and streetscape renovations, maternal and child health and youth services.

Council also received significant COVID-19 response funding specifically to support our shire through the pandemic.

This included:

- \$1.08M from the Victorian Government's Working for Victoria initiative to employ 21 jobseekers which brought new skills to Council and helped manage the increased demand for our services during this busy pandemic time

- \$250K from the Victorian Government for the Outdoor Eating and Entertainment package which enabled Council to deliver our hugely successful Making Space program. This funded spaces and seating in key locations such as the Village Square in Castlemaine and the old Bank Corner in Maldon to support local cafes and restaurants to continue to operate while adhering to COVID space restrictions.
- \$123.9K for a Community Activation and Social Isolation initiative driven by a local network of support services, which issued grants and supported people isolated by COVID-19 to reconnect.
- \$36.3K from the Federal Government towards Personal Protective Equipment (PPE) and staff time for our Personal Care Team to continue to deliver in-home community care and a community engagement program for the roll-out of the vaccination program, as well as Commonwealth Home Support funding for COVID meals.

In addition, Council received significant funding support for projects to stimulate the local economy to recover from the impacts of COVID-19 lockdowns and restrictions. This included:

- \$100K from Creative Victoria for Creative Place Making which included redesigning vacant land in Frederick St, Castlemaine as a public space
- \$225K from Regional Development Victoria to support the arts and cultural industries by developing a Get Lost platform which will activate private and public places of creativity
- \$38K from the Victorian Department of Jobs, Precincts and Regions for a music development program and \$12.5K for digitally broadcasting live performances at the Phee Broadway Theatre; and,
- \$2.32M from the Federal Government's Local Roads and Community Infrastructure Program.

### Bank Corner in Maldon





Mel Fowler and Scott Gillman from Council's Community Partnerships Team.

## Advocacy and funding priorities

### Seeking health and wellbeing facilities in Castlemaine

The provision of health and wellbeing services in the shire is split across a number of locations and organisations. The establishment of a Mount Alexander Health and Wellbeing Precinct would integrate mental, physical health, wellbeing and rehabilitation services for all ages, backgrounds and abilities in a single, safe and welcoming location.

Council is working in partnership with Castlemaine Health, Maldon Hospital, Castlemaine District Community House and Bendigo Health to develop a master plan for a Mount Alexander Health and Wellbeing Precinct and have developed MOUs and a joint vision for the precinct to be genuinely transformational i.e. including more than 'traditional' health services. Our Health Partnership is encouraging

this at Victorian Government level with the support of local MP Maree Edwards.

The precinct will create efficiencies while bringing together allied health programs, an indoor aquatic facility and hospital services on the one site. The one-stop shop will enable us to promote healthier lifestyles to more people and increase knowledge about the range of inclusive services available to provide better health outcomes for our community without the need to travel to Melbourne or Bendigo. The precinct will also attract new businesses and provide local employment opportunities in the health sector, while an indoor aquatic centre will help attract more visitors to the shire year round.

### Improve our footpath and trail network

Rural residents have a lower life expectancy than their metropolitan counterparts. We encourage the community to get active through walking and cycling which requires

a safe and accessible path network. Our shire has more than 58 km of footpaths and a growing network of 33km of paths and trails. Condition assessments show strategic parts of the network need new or upgraded paths, and there's a demand for off-road trails to increase physical activity and connect our towns.

Residents and visitors of all ages are unable to safely access many areas on foot. We also know a lack of paved footpaths and pedestrian crossings, linking recreation zones and health facilities across major roads, create a barrier to active transport for school children, carers and residents with mobility issues. Funding for pedestrian safety and access projects is enabling us to provide new infrastructure to address missing links, upgrade critical pathways and improve accessibility at key locations including the Campbells Creek Trail. A Walking and Cycling Strategy is being prepared for this decade to further guide our advocacy.



### Increase social and affordable housing

Adequate affordable housing is an ongoing issue for Mount Alexander Shire with a high percentage of residents experiencing rental stress and the median household income being much lower than the state-wide average.

Council received funding to undertake a feasibility study into possible social housing sites in the shire, and has been working with the Department of Health and Human Services via the Social Housing Investment Program to identify the need and investigate recommendations to alleviate the issue. The community is engaged in advocating for more social housing while also exploring innovative community-led solutions. Council has also engaged with Homes Victoria to seek funding support via the Victorian Government's Big Housing Build project. State government engagement and investment will be key to implementing sustainable solutions.

### Provide a reticulated sewer in smaller towns

Taradale and Elphinstone are small settlements located in the Calder Innovation Corridor, a short commuter distance from Castlemaine, Bendigo and Kyneton. Each settlement has a small but established residential area, some commercial activity, and local schooling.

However, as there is no reticulated sewer to either town, further population and economic growth is constrained.

Council is preparing new framework plans to encourage population and economic growth outside its major settlements. The provision of a reticulated sewer in Taradale and Elphinstone is fundamental to supporting population growth in these two settlements. It is understood that Coliban Water does not receive funding for capital works projects.

### Improve urban waterways

The Castlemaine Urban Waterways is 70 hectares of (primarily) unreserved Crown Land encompassing 7.7km of waterways and adjoining riparian land in Castlemaine and Campbells Creeks. It follows Barkers Creek (downstream of the Castlemaine Botanical Gardens), Forest Creek (downstream of Colles Road) and Campbells Creek (from the confluence of Barkers Creek and Forest Creek downstream to Cemetery Road).

This area, which was once choked with weeds and offered minimal public access, has been improved over decades by the community working in concert with Council so that it is now an important community and environmental asset and central to the community's wellbeing.

Council is working with the Castlemaine and Friends of Campbells Creek Landcare Groups to further improve the area to enhance that sense of wellbeing. A five-year plan to remove woody and other weeds, revegetate areas in need and complete and maintain the trails plus manage fire and flood risks is in train.



Having healthy and inviting waterways in these urban areas with connection to biodiversity, climate mitigation through shade and cooling, beautiful places for passive contemplation, plus trails for walking and running alongside is vital for our communities.

### **New interchange to improve freeway safety**

Fogartys Gap Road crosses the Calder Freeway (M79) at Ravenswood South. The intersection is a notorious blackspot with a number of fatalities and regular accidents recorded since the section of freeway was built in 2009. It is the only 80km/hr zone on the 110km/hr freeway between Melbourne and Bendigo. A new interchange would allow the freeway to flow without cross-traffic, making it safer for users of this busy intersection. This is a key priority for the Calder Highway Improvement Committee.

### **Re-establishment of Harcourt Train Station**

Harcourt has been identified as a small town that can accommodate growth. This is recognised in the Loddon Mallee South Regional Growth Plan 2014 and the Mount Alexander Planning Scheme. The proximity to the Calder transport corridor provides strong transport links to Bendigo and Melbourne. Council has invested in Plan Harcourt, adopted in July 2020, an overarching project that focuses on better integrating planning and local economic development with community aspirations and local identity.

In recognition of Harcourt's strong population growth prospects, the Victorian Government made a budget commitment to undertake planning for the re-establishment of the Harcourt Train Station which is situated on the Melbourne-Bendigo train line. Re-opening the Harcourt Train Station will encourage more people to relocate to Harcourt, grow tourism and significantly boost the local economy.

### **Infrastructure to support alternative water solutions**

Water is vital for the economic, social and environmental health of our communities and a holistic approach to delivering and managing water in our rural communities is vital. Investigation and investment in opportunities to capture, treat and maximize other water sources and supply is necessary.

The need to reduce the reliance on potable water supplies and bore water and deliver infrastructure for water storage and use, particularly in response to the current and future impacts of climate change, is crucial.

Council currently maintains 860km of gravel roads, 16 sports fields and ovals, thousands of street trees and 48 parks and public gardens plus the Castlemaine Botanical Gardens, which all rely on a sustainable water source. In addition to public spaces and facilities, the manufacturing and agricultural sectors and many businesses rely on water within the shire.

We continue to investigate new ways of water management and have developed an Integrated Water Management Plan for Castlemaine, with support from DELWP and from the Coliban Integrated Water Management Forum. The plan includes actions to help protect waterways from urban stormwater runoff, assist with flood management and provide a resilient water supply, while supporting irrigation of green spaces.

### **Transition to a climate resilient community and zero net carbon**

In December 2019, Council declared a climate emergency for Mount Alexander Shire acknowledging that urgent and continuing action is needed to address the current and future impacts of climate change. Council has created a roadmap to lead to zero net emissions for Council operations by 2025, with a pledge to integrate a climate change lens into design and construction of infrastructure, and

to partner with the community to help reduce greenhouse gas emissions and increase our ability to adapt to climate change. Council and community groups are working in partnership to advocate for investment to support the transition to climate resilience and collectively reach zero net carbon emissions by 2030.

### **Make our community buildings fit for purpose**

Council owns more than 250 structures and buildings. Many of our community halls, recreational facilities and reserves are managed in partnership with the community. While these facilities are important to the community, a lot of our infrastructure is ageing and requires ongoing attention, particularly buildings with heritage significance. Delivering buildings, infrastructure and assets that are accessible, safe and meet the needs of all community members is a challenge for Council.









### **Other immediate advocacy focuses are:**

- Upgrading sports lighting at recreation reserves
- Improving Castlemaine streetscapes
- Continuing to upgrade bridges across the shire
- Developing a Resource Recovery Centre at the existing Castlemaine Transfer Station
- Implementing stage two of the master plan for Norwood Hills Recreation Reserve in Castlemaine including creating a teen space including parkour equipment, hit-up wall, netball and basketball hoops and a large basket swing, plus planting improvements to a nearby corridor of land.
- Upgrades to the South Castlemaine Kindergarten to enable the three-year-old kinder program to be extended.

## Our partners

As an advocate for our shire, Council works in collaboration with all levels of government and state and federal organisations that provide services to the community. We also work in partnership with special interest and community groups to improve services and outcomes for the shire.

We have established many partnerships and memorandums of understanding (MOUs) to formalise our working relationship. We work together to develop action plans, deliver projects and advocate for the community. Some of our key project partners are below:

Our people	
	<p><b>Health and wellbeing</b></p> <p>Department of Health, Department of Families, Fairness and Housing, Castlemaine Health, Maldon Hospital, CHIRP Castlemaine District Community Health, Central Victorian Primary Care Partnerships, Loddon Mallee Women's Health, Windarrang, State and Federal Governments, Bendigo Health, Maldon Neighbourhood House, Castlemaine Community House, Nalderun Education Aboriginal Corporation, Loddon Mallee Group of Councils, ELM (Every Life Matters), Australian Breastfeeding Association, Healthy Heart of Victoria, Mount Alexander Shire Disability Advocacy Group, Bulortj Children and Youth Network, Castlemaine Secondary College, GLENN, Department of Transport, Department of Education and Training, Goldfields Library Corporation, Victoria Police.</p>
	<p><b>Aged and disability services</b></p> <p>Castlemaine Health, CHIRP Castlemaine District Community Health, Central Victorian Primary Care Partnerships, Loddon Mallee Local Government Group of Councils, Maldon Neighbourhood House, Mount Alexander Shire Disability Advocacy Group, Department of Health, Veterans Home Care.</p>
	<p><b>Age-friendly</b></p> <p>Mount Alexander Positive Ageing Advocacy Group.</p>
	<p><b>Young people and families</b></p> <p>Department of Education and Training, local preschools, kindergartens, playgroups childcare centres, primary and secondary schools, Municipal Association of Victoria, Nalderun Education Aboriginal Corporation, Goldfields Library Corporation, Maldon Neighbourhood Centre, Castlemaine Community House, YMCA Bendigo, Central Victorian Primary Care Partnerships, Bulortj Children and Youth Network, CHIRP Castlemaine District Community Health, Victorian Local Government Association, Department of Health, Department of Families, fairness and Housing, Loddon Mallee Women's Health, Australian Breastfeeding Association, Youth Advisory Group, FReeZA Committee, Goldfields Local Employment and Education Network, Victoria Police.</p>
	<p><b>Emergency management and preparedness</b></p> <p>Castlemaine Health, CHIRP Castlemaine District Community Health, Central Victorian Primary Care Partnerships, Central Victorian Municipal Emergency Management Enhancement Group, Northern Victoria Emergency Management Cluster, Australian Red Cross, Salvation Army, Victorian Council of Churches, City of Greater Bendigo, Campaspe Shire Council, Central Goldfields Shire Council, Loddon Shire Council, Hepburn Shire Council, Macedon Ranges Shire Council, State Emergency Services, Victoria Police, Country Fire Authority, Emergency Management Victoria, Municipal Association of Victoria, Department of Health, Department of Families Fairness and Housing.</p>
	<p><b>Diversity, access and inclusion</b></p> <p>Mount Alexander Shire Disability Advocacy Group, Rural Australians for Refugees Castlemaine, Department of Health, Department of Families, Fairness and Housing, Loddon Campaspe Multicultural Services, Australian Red Cross, Friends of Lolotoe, Department of Health, Nalderun Education Aboriginal Corporation, Goldfields Library Corporation, Castlemaine Community House, Maldon Neighbourhood House.</p>
	<p><b>Indigenous heritage</b></p> <p>Local Indigenous elders and community members, Nalderun Education Aboriginal Corporation, Dja Dja Wurrung Corporation, CHIRP Castlemaine and District Community Health, Department of Environment, Land, Water and Planning, Department of Health, Castlemaine Art Gallery, Castlemaine Community House, Regional Centre for Culture, Castlemaine State Festival and representatives from Reconciliation Victoria.</p>
	<p><b>Housing</b></p> <p>Department of Health, Department of Families, Fairness and Housing, University of Technology Sydney, Latrobe University.</p>

## Our place

	<b>Streetscape and town improvements</b>	Maldon Streetscape Project Steering Committee, Campbells Creek Matters Inc, Elphinstone Progress Association, Taradale Community Forum, Guildford Progress Association, Newstead 2021Inc, Chewton Domain Society, Regional Development Victoria.
	<b>Sports and recreation</b>	State and Federal government, YMCA Victoria, Sports and Recreation Victoria, Committees of Management, VicHealth, clubs/user groups, Healthy Hearts Victoria, Sports Focus, Bike Bendigo, CycleSafe Mount Alexander, Newstead Walks and Wheels.
	<b>Roads and transport</b>	Department of Jobs, Precincts and Regions, Loddon Mallee Regional Cluster, VicRoads, Regional Roads Victoria, Regional Development Australia, Transport Accident Commission (TAC), VicTrack, V/Line.
	<b>Environment</b>	Connecting Country Incorporated, local Landcare and friends groups, Department of Environment, Land, Water and Planning, North Central Catchment Management Authority, Goulburn Murray Water, Parks Victoria, Sustainability Victoria.
	<b>Sustainability and climate change</b>	Mount Alexander Sustainability Group, Hub Foundation, Central Victorian Greenhouse Alliance including local councils, Cities Power Partnership, City Switch, Better Building Finance, Sustainable Australia Fund, Climate Emergency Australia.
	<b>Flood management</b>	North Central Catchment Management Authority, Department of Environment, Land, Water and Planning.
	<b>Waste management</b>	Loddon Mallee Waste & Resource Recovery Group including City of Greater Bendigo, Swan Hill Rural City, Mildura Rural City and Buloke, Gannawarra, Loddon and Macedon Ranges Shire Councils, Sustainability Victoria.
	<b>Heritage</b>	Heritage Victoria, Castlemaine Art Gallery, Buda Historic Homestead, Victorian Goldfields Railway, National Trust.

## Our economy

	<b>Business growth and employment</b>	Regional Development Victoria, Small Business Victoria, Business Mount Alexander, Maldon Inc, People Plus, Elliott Midland Newspapers, City of Greater Bendigo, Localised.
	<b>Tourism development</b>	Bendigo Regional Tourism which includes shires of Mount Alexander, Loddon, Central Goldfields and City of Greater Bendigo, Tourism Working Group, Visit Victoria.
	<b>Cultural Development</b>	Municipal Association of Victoria, Regional Arts Victoria, Creative Victoria, Music Victoria, VicHealth, Central Victorian Culture and Arts Network, Castlemaine State Festival, Castlemaine Fringe Festival, MasUmano, Storyland, We Push Buttons, Buda Historic Home and Garden, MainFM.
	<b>Education and training</b>	Castlemaine and District Community Health, Castlemaine Community House, School Focused Youth Services, Goldfields Local Learning & Employment Network, Castlemaine Police, St Luke's Anglicare, Bendigo TAFE, Castlemaine Secondary College, Nalderun, Maldon Neighbourhood Centre, Central Victorian Primary Care Partnership, GLENN.

## Engagement

Community engagement is defined as the range of opportunities for public involvement in Council decision-making, relationship building and community strengthening. Council is committed to effective engagement with the community to ensure the needs of the community are acknowledged in key Council projects, plans and strategies.

Council's Community Engagement Policy, Community Engagement Framework and Youth Engagement Charter guide community engagement activities and continuous improvement. During the year there were a number of opportunities for the community to provide input into plans, strategies and service design including the council's annual budget.

During the year we had to change our approach or adapt our community engagement plans to adhere to COVID-19 restrictions. Examples of community consultations undertaken during the 2019/2020 financial year are listed below.

## Animal Management

One of our most popular community engagements concerned the management of cats and dogs in the shire. With our Domestic Animal Management Plan (DAMP) due to expire in December 2021, it was time to review this and develop its replacement for 2022-2025. This plan guides the responsible ownership and management of cats and dogs in public places. It doesn't concern wildlife, horses, livestock, pest animals or working dogs or guide and assistance dogs. In November, Council surveyed residents and sought feedback from sporting, disability and youth groups, schools, businesses and animal shelters, local veterinarians, pet training groups and others. Over four weeks Council received more than 460 responses (444 online and 19 in hard copy) which showed support for a 24-hour cat curfew, increasing on-lead areas for dogs in some towns, allowing a dog to be secured temporarily to a post or pole while its owner shops and banning dogs from playing surfaces of sports grounds. This feedback shaped the proposed draft DAMP. More formally it proposed that:

- different controls be applied in urban and non-urban areas of the municipality
- different controls be required at different times of day

- dogs be banned from the playing surfaces of certain sporting grounds
- a 24-hour cat curfew be introduced.

From this a draft Local Order of Council and a new DAMP for 2022-2025 was prepared and will be presented to Council in 2021-2022. Once adopted, the order will be promoted to the community with a shire-wide education program to ensure residents and visitors understand the new regulations coming into effect.

## Rating survey

Every five years, Council reviews and updates its rating strategy which determines how we set municipal rates for properties in the shire. The strategy includes guiding principles. In May, using our new online engagement platform SHAPE Mount Alexander, Council invited feedback from the community, prompting 217 visits to the site and 63 contributions. A draft rating strategy has been developed and also posted on SHAPE Mount Alexander for community comment. A proposed rating strategy is expected to be presented to Council in November, ready to apply from 2022 to 2027.

## Reducing greenhouse gas emissions

Council is working with local organisations to develop a Community Transition Plan to reach zero net emissions by 2030 to build a resilient shire that adapts to climate change.

In November Council invited residents and communities to submit their ideas on how to do this and to join a conversation about responding creatively to climate change. Responses included establishing an electric car and bike share scheme, planting fire retardant vegetation and normalising cycling as a form of transport, plus more.

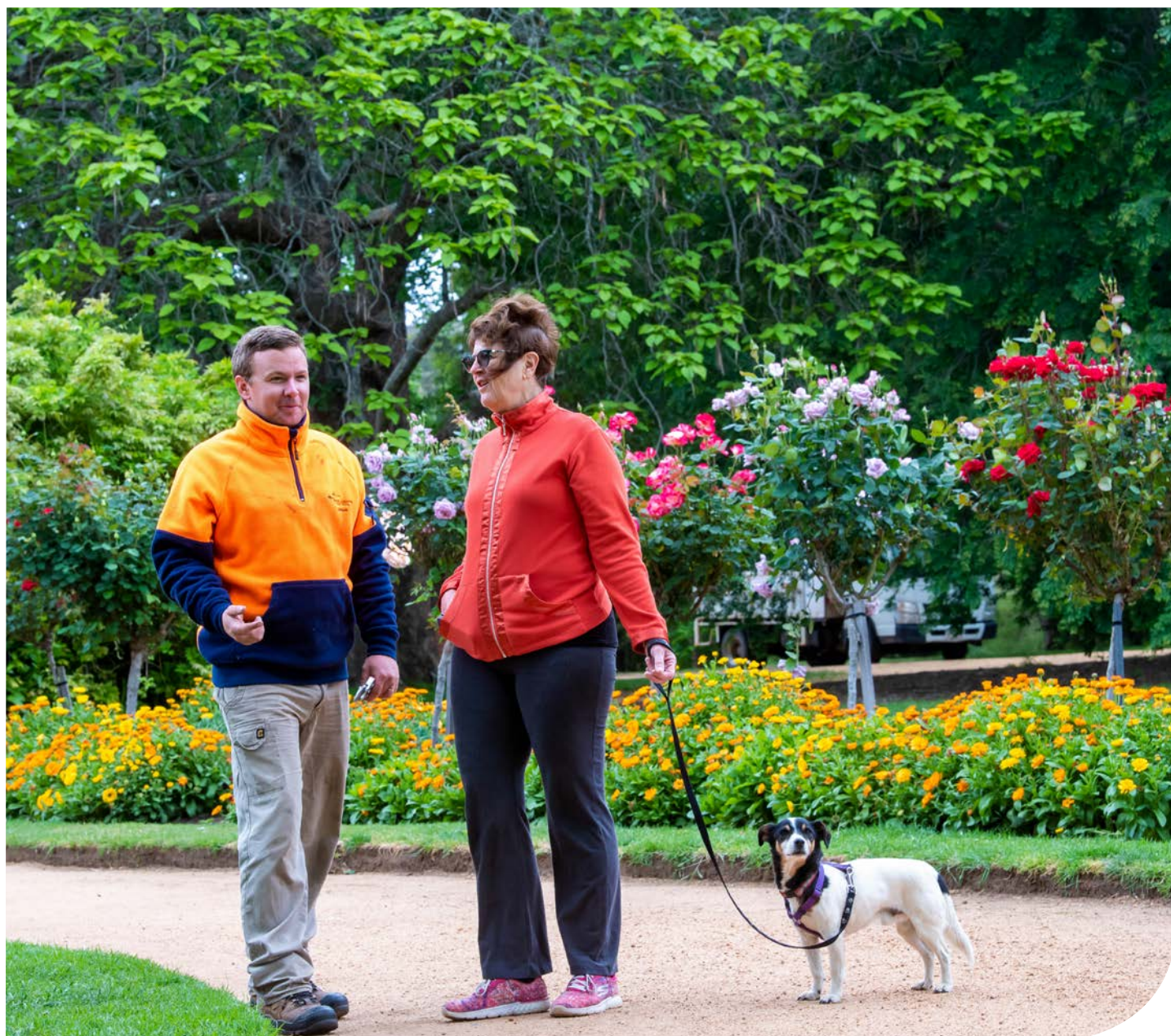
## Annual Budget

In early 2021, Councillors elected in November 2020 met for the first of a series of briefings that would eventually lead them to adopting their first budget. The proposed budget was presented for endorsement at Council's April 2021 meeting. It was then publicly advertised and open for community review and feedback for a month. 23 individuals or organisations made a submission to Council on the proposed budget and, in late May, Council held a Special Meeting for the nine individuals or organisations who wished to address Council about their submissions. They spanned a wide range of topics, however all spoke with feeling and confidence. Councillors listened and, as a result, more than \$100,000 in

additional funding was allocated to the 2021/2022 Budget for several projects. Council adopted the \$41.48 million budget, including an investment of \$11.98 million in capital works on 15 June, 2021. From the initial budget advertised in April, Council secured additional funding of \$2.59 million for two projects concerned with community streetscapes and pathways. Council also increased its contribution towards important safety works along a section of Fogarty's Gap Road after it was unsuccessful in securing Blackspot funding for the works.

Council also engaged with community to:

- Develop a master plan to guide future upgrades and development at the Campbells Creek Recreation Reserve.
- Develop a master plan to guide upgrades to the multi-use Camp Reserve in Castlemaine.
- Develop a pedestrian crossing and heritage guidelines for Maldon
- Consider options for the Frederick St laneway in Castlemaine. This included surveying nearby businesses and residents for their input as well as the wider community.
- Seek feedback on temporary spaces Council created to support outdoor dining and entertainment.



Council Parks and Gardens Team member engaging with a local walker at the Castlemaine Botanical Gardens

# Progress report

## Planning and reporting

We have a legislative planning framework that helps link the strategies in our four-year Council Plan to the actions in our annual plan and budget each year.

The Council Plan 2017-2021 includes strategic objectives under the pillars of Our People, Our Place and Our Economy, measures of success and a strategic resource plan.

Council delivers programs and services across 33 major services areas, which help achieve our strategic objectives.

This report demonstrates progress against our objectives by reporting on major initiatives, service performance indicators, financial indicators and sustainable capacity. Refer to pages 38-39 for a description of services funded in the budget.

There are opportunities for community and stakeholder input at each stage of the planning, budget and reporting cycle.

The 2020/2021 Annual Plan was adopted by Council on 18 August, 2020, with actions presented under our three pillars (listed below).



## Our pillars

### Our people

**Population + Health + Wellbeing  
+ Support + Social services  
+ Resilience + Partnerships  
+ Connections**

**Strategic objectives:**

- Socially connected, safe and inclusive communities
- Local services that support the needs of our community
- Improved health and wellbeing
- A welcoming place for all

### Our place

**Buildings + Sport and recreation facilities + Roads + Footpaths  
+ Drainage + Trails + Playgrounds  
+ Gardens + Natural environment  
+ Waste + Recycling + Heritage**

**Strategic objectives:**

- Well managed assets for now and into the future
- A clean and green community
- Well planned for growth

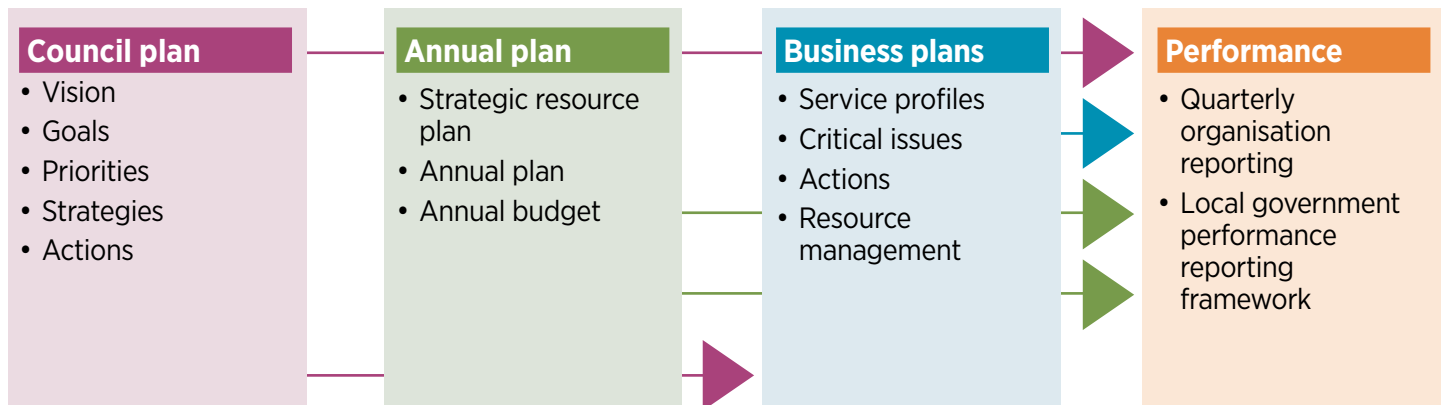
### Our economy

**Business + Economy + Jobs  
+ Education + Creativity + Events  
+ Innovation + Tourism + Culture**

**Strategic objectives:**

- A creative and innovative economy
- Great opportunities for education and technology
- An innovative and sustainable organisation

## Corporate reporting framework



## Strategic objectives

### Our people

Population + Health + Wellbeing + Support + Social services + Resilience + Partnerships + Connections

#### Socially connected, safe and inclusive communities

- Support the building of social connections in each of our towns.
- Recognise, support and celebrate our local indigenous culture past and present.
- Implement initiatives to change the behaviours and attitudes that contribute to family violence in our community.

#### Local services that support the needs of our community

- Improve access to mental health services for our community.
- Encourage and support health providers to meet the needs of our community.
- Facilitate an accessible range of services for all including children, young people and families.

#### Improved health and wellbeing

- Improve health through use of our public spaces and trails.
- Implement strategies to support changes to the Aged and Disability reforms (including National Disability Insurance Scheme).
- Build the capacity of our community to manage the impact of climate change and changing weather patterns.
- Provide and promote a safe, healthy and engaging environment for volunteers.

#### A welcoming place for all

- Encourage and support innovative housing solutions that meet the needs of our community.
- Partner with service providers to support improved social and health outcomes for indigenous and Culturally and Linguistically Diverse (CALD) communities.
- Build community resilience by working together with the community and key stakeholders to prevent, prepare, respond and recover from emergencies and manage risk.
- Implement initiatives to create acceptance of diversity.

## Progress

### Socially connected, safe and inclusive communities

Project	Description	%	Comments
<b>Off-lead Dog Park *</b>	Construct an off-lead dog park.	<b>100%</b>	A fully fenced dog park located at the Wesley Hill Recreation Reserve is now open for community (and dog) use. The park was completed in August 2020.

### Local services that support the needs of our community

Project	Description	%	Comments
<b>Health Precinct</b>	Deliver the Mount Alexander Shire Health and Wellbeing Precinct Master Plan	<b>60%</b>	Project leader is DHHS. Service plan has been agreed by the partnership and consultant is now progressing development of the master plan in response to the service plan.
<b>Middle Years Plan</b>	Adopt a Middle Years Plan*	<b>100%</b>	Middle Years Plan was adopted at Ordinary Meeting of Council in August 2020.

\*Carried over from 2019-2020

### Improved health and wellbeing

Project	Description	%	Comments
<b>Aged Care Reforms</b>	Undertake an NDIS feasibility study in response to the Aged and Disability Care Services Review	<b>90%</b>	Presented to the Council Briefing Meeting 11 May 2021. Additional information requested on financial implications, time frame and resource requirements. Further report being prepared for review by the Council early in new financial year.
<b>Bushfire Risk and Community Engagement Toolkit</b>	Develop a training toolkit to support the implementation of the Mount Alexander Bushfire Risk and Community Engagement Guide	<b>100%</b>	Toolkit completed and presented at the Councillor Briefing on 9 February 2021.
<b>Managing volunteers during emergencies</b>	Adoption of plans to ensure appropriate coordination of volunteers during emergency events	<b>100%</b>	Standard Operating Procedure completed and scheduled to be presented at the Councillor Briefing on 9 February 2021.



### A welcoming place for all

Project	Description	%	Comments
<b>Housing and Accommodation Study</b>	Complete a discussion paper determining the needs of our community after identifying gaps in local housing options	<b>100%</b>	A discussion paper regarding retirement living options has been finalised.
<b>Castlemaine Infill Development</b>	Complete an Infill Development Strategy and Design Guidelines for Castlemaine	<b>10%</b>	A draft scope has been prepared. Funding has been sought through the Victorian Planning Authority Streamlining for Growth grant program and the budget bid process for FY21/22.
<b>Social Housing</b>	Completion of concept plans for two preferred sites	<b>0%</b>	Recruitment of a temporary dedicated housing officer for a six-month period is under way. Once engaged they will be working to deliver the project and leverage off the opportunities of the State Government's Big Housing Build.
<b>Healthy Heart of Victoria</b>	Use the 2019 HHV Active Living Census outcomes to inform opportunities to partner with service providers to support CALD communities	<b>100%</b>	Report presented to Council in March 2021. Outcomes to also be considered as part of the development of the 2021-2025 Council Plan, Municipal Public Health and Wellbeing Plan and the 2021-2031 Community Vision.



Celebrating the opening of the North Stanley Play Space in Harcourt

## Service performance indicators

The following statement provides the results of prescribed service indicators and measures.

### Animal Management

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Timeliness</b> <b>Time taken to action animal management requests</b> (Number of days between receipt and first response action for all animal management requests / Number of animal management requests)	2.48	1.75	1.64	1.41	Officers have focused on effective processes and procedures and continue to strive to increase responsiveness to requests.
<b>Service standard</b> <b>Animals reclaimed</b> (Number of animals reclaimed / Number of animals collected) x 100	85.85%	84.10%	41.12%	46.92%	Reclaiming of dogs and cats has improved due to a reduction in costs to the owner for early collection from the shelter.
<b>Service standard</b> <b>Animals rehomed</b> [Number of animals rehomed / Number of animals collected] x100	New in 2020	New in 2020	44.38%	40.41%	Previously animals re-homed were included as part of Animals reclaimed.  Note: New measure for 2019-20 financial year that demonstrates Council's commitment to rehoming animals.
<b>Service cost</b> <b>Cost of animal management service per population</b> [Direct cost of the animal management service / Population]	New in 2020	New in 2020	\$19.51	\$17.10	A reduction in costs and an increase in population has seen an improved performance in this measure.  Note: This measure is replacing previous 'Cost of animal management service' which was based on cost per number of registered animals. See retired measures.
<b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	New in 2020	100.00%	100.00%	Two successful prosecutions were undertaken.  Note: This measure is replacing previous 'Animal management prosecutions' which was a measure of number, not proportion, see retired measures.

## Retired measures

### Animal Management

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Service cost</b> <b>Cost of animal management service</b> [Direct cost of the animal management service / Number of registered animals]	\$76.24	\$62.53	Retired in 2020	Retired in 2020	This measure was replaced by Cost of animal management service per population from 1 July 2019.
<b>Health and safety</b> <b>Animal management prosecutions</b> [Number of successful animal management prosecutions]	0	0	Retired in 2020	Retired in 2020	This measure was replaced by Animal management prosecutions from 1 July 2019.

### Food safety

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Timeliness</b> <b>Time taken to action food complaints</b> (Number of days between receipt and first response action for all food complaints / Number of food complaints)	0.00	1.67	1.00	5.67	Three notifications were received throughout the year which is very low and most likely demonstrates the effective food safety surveillance and education undertaken by the Unit. Two assessments were received around the Christmas closure period, at a time of staff vacancy, which would have contributed towards some delay in response times.
<b>Service standard</b> <b>Food safety assessments</b> (Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984) x 100	100%	90.51%	93.33%	100%	Completed all mandatory inspections within the required time frames.
<b>Service cost</b> <b>Cost of food safety service</b> (Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984)	\$316.10	\$296.27	\$349.24	\$365.81	The number of registered food premises decreased by 22%, while the costs of service decreased by 18%. This indicates that the service cost is borne by a smaller number of registered food premises. The reduction in the number of food premises may be explained by the impact of COVID-19.
<b>Health &amp; safety</b> <b>Critical and major non-compliance outcome notifications</b> (Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises) x 100	100%	96.97%	100.00%	16.22%	Of the 37 incidents recorded, only two were categorised as critical. Six of the 35 major incidents were deemed to require a follow-up.

## Maternal and Child Health (MCH)

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Service standard</b> <b>Infant enrolments in the MCH service</b> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	101.46%	100.70%	100.74%	102.82%	All births were enrolled in the Maternal and Child Health service. Three stillbirths were recorded.
<b>Service cost</b> <b>Cost of the MCH service</b> (Cost of the MCH service / Hours worked by MCH nurses)	\$83.80	\$83.99	\$66.37	\$70.77	MCH enhanced services commenced in the 2019/2020 year but were excluded from this indicator in error. If this service was included in the costs, the result adjusts to \$76.30 for 2019/2020.
<b>Participation</b> <b>Participation in the MCH service</b> (Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x 100	79.11%	80.40%	86.50%	87.34%	Participation continued to increase compared to prior years.
<b>Participation</b> <b>Participation in the MCH service by Aboriginal children</b> (Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service) x 100	61.90%	77.78%	77.78%	96.77%	Low numbers of Aboriginal children (9 in 2019/2020, 15 in 2020/2021) can skew the percentage change between years.
<b>Satisfaction</b> <b>Participation in 4-week Key Age and Stage visit</b> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	New in 2020	New in 2020	96.30%	92.25%	Slight decrease in participation compared to 2019/2020. Indicator is replacing previous 'Participation in first MCH home visit' which was a measure of first home visits, not enrolment.

## Retired measures

### Maternal and Child Health (MCH)

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Satisfaction</b> <b>Participation in first MCH home visit</b> [Number of first MCH home visits / Number of birth notifications received] x100	93.4%	100.7%	Retired in 2020	Retired in 2020	This measure was replaced by Participation in 4-week Key Age and Stage visit from 1 July 2019.

## Strategic objectives

### Our place

**Buildings + Sport and recreation facilities + Roads + Footpaths + Drainage + Trails + Playgrounds + Gardens + Natural environment + Waste + Recycling + Heritage**

#### Well managed assets for now and into the future

- Improve streetscapes and town entrances
- Review, maintain, renew and expand the assets of our community
- Encourage and invest in multi-use facilities
- Improve access to a range of convenient, safe, accessible and sustainable travel choices.

#### A clean and green community

- Protect and enhance the natural environment
- Reduce carbon emissions and manage impact of climate change
- Ensure effective waste management and resource recovery.

#### Well planned for growth

- Ensure there is sufficient residential land and protect commercial, farming and industrial land
- Manage and protect our heritage
- Manage and protect our Indigenous heritage.



## Progress

### Well managed assets for now and into the future

Project	Description	%	Comments
<b>Castlemaine CBD Streetscape*</b>	Complete detailed design works for the Frederick Street Castlemaine Streetscape project.	<b>70%</b>	Community's feedback and response from consultation in February is being reviewed. Detailed design is likely to commence in mid-November 2021 with an expected final completion date of March 2022.
<b>Small Town Streetscapes</b>	Construct and implement elements of stage two of the Small Town Streetscapes project	<b>20%</b>	Works have been successfully tendered and construction has commenced in Campbells Creek. Works in Campbells Creek, Elphinstone and Taradale are expected to be completed by December 2021.
<b>Asset Management Plans</b>	Develop an Asset Management Plans for drainage infrastructure	<b>100%</b>	This Asset Management Plan was completed and is due to be adopted by Council.
<b>Developer Contributions</b>	Finalise a developer contributions framework for provision of critical infrastructure in Harcourt, Campbells Creek and Diamond Gully	<b>90%</b>	Campbells Creek Strategic Infrastructure Plan is complete. The Harcourt Strategic Infrastructure Plan is in draft form but not yet finalised.
<b>Castlemaine Botanical Gardens</b>	Implementation of Conservation Management Plan elements Climate Change Analysis, Collections Policy and Tree Succession	<b>90%</b>	Following on from the Climate Change Analysis, the draft Collections Policy has been completed and the draft Tree Succession Plan has now been submitted for review. All three pieces of work will inform the Interpretation Plan, scheduled for completion by 30 September 2021.
<b>Recreation Reserve Master Plans</b>	Adopt the Camp Reserve Master Plan	<b>100%</b>	Council adopted the Camp Reserve Master Plan at its September 2020 Ordinary meeting.
<b>Female Friendly Facilities</b>	Commence construction of female-friendly facilities at Harcourt Recreation Reserve	<b>100%</b>	Works to construct the female friendly change rooms at Harcourt Recreation Reserve commenced in March 2021. Practical completion is scheduled for November 2021.

## A clean and green community

Project	Description	%	Comments
<b>Carbon Neutrality</b>	Adopt a Carbon Neutrality Roadmap to achieve Council's adopted carbon neutrality targets*	<b>100%</b>	The Roadmap to Carbon Neutrality 2020-2025 was adopted at an Ordinary Meeting of Council in August 2020.
<b>Response to Climate Change Declaration</b>	Commence our response to the Climate Change Declaration, including assisting our community in developing the Community Transition Plan	<b>100%</b>	Carbon Neutral Roadmap implementation is ongoing.  The Community Transition Plan has progressed and the Steering Group is now seeking funding to help deliver Stage 2. Governance work is due to commence & community engagement was conducted through OurSay.
<b>Resource Recovery Centre*</b>	Progress the design for a new Resource Recovery Centre at the Castlemaine Waste Facility	<b>0%</b>	A Community Waste Reference Group has been appointed for input on the RRC (and other waste projects) before finalizing design and progressing to tender. This project is likely to commence in FY21/22.

\*Carried over from 2019-2020

## Well planned for growth

Project	Description	%	Comments
<b>Planning System Update - Harcourt Development</b>	On adoption of Plan Harcourt, prepare an amendment to the Mount Alexander Planning Scheme to implement the Harcourt Framework Plan	<b>100%</b>	Application has been submitted to DELWP with the final amendment documentation seeking authorisation to proceed with the planning scheme amendment.
<b>Planning System Update - Maldon</b>	Prepare an amendment to the Mount Alexander Planning Scheme to implement the Maldon Design Guidelines	<b>100%</b>	Application has been submitted to DELWP with the final amendment documentation seeking authorisation to proceed with the planning scheme amendment.
<b>Welcome to Country Installation</b>	Design, construct and install an interactive and multi-media display within the Market Building showcasing the first peoples of the region (subject to the receipt of grant funding)	<b>20%</b>	Funding agreement signed in June 2021 and first milestone payment received. Change request submitted to employ Uncle Rick Nelson and a Project Coordinator to lead the project. Following recruitment, a Project Control Group will be established and project plan finalised.

## Service performance indicators

The following statement provides the results of prescribed service indicators and measures.

### Roads

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Satisfaction of use</b> <b>Sealed local road requests</b> (Number of sealed local road requests / Kilometres of sealed local roads ) x100	26.69	34.31	43.72	49.62	The increase in the amount of local road customer requests received during 2020/2021 can be attributed partly to the number of storm events over that period. The improved ease of request entry may have also resulted in a higher reporting average. COVID-19 may have had an impact with more people having the time to submit customer requests.
<b>Condition</b> <b>Sealed local roads maintained to condition standards</b> (Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads) x100	95.80%	95.99%	96.64%	94.45%	The vast majority of roads have been maintained to condition standards.
<b>Service cost</b> <b>Cost of sealed local road reconstruction</b> (Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed)	\$45.15	\$47.39	\$71.04	\$30.20	Costs have reduced compared to last year due to fewer projects requiring set-up and traffic control, leading to cost savings. The Bendigo-Sutton Grange Road reconstruction project involved a long length of road with minimal set-up and traffic control, and this helped keep costs down.
<b>Service cost</b> <b>Cost of sealed local road resealing</b> (Direct cost of sealed local road resealing / Square metres of sealed local roads resealed)	\$4.52	\$4.69	\$6.71	\$12.55	Only 3km of works fell into this category, over five small projects, for the financial year. This small amount of works, combined with the set-up and traffic control costs, led to an increased per metre cost.
<b>Satisfaction</b> <b>Satisfaction with sealed local roads</b> (Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads])	49.00	56.00	50.00	56.00	A rise in the overall customer satisfaction with sealed local roads reflects well on the efforts of all at Council involved with delivering maintenance, renewal and upgrade projects.



## Aquatic facilities

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Service standard</b> <b>Health inspections of aquatic facilities</b> (Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities)	1.00	1.00	1.00	1.00	All pools were inspected and water quality tested during the financial year.
<b>Utilisation</b> <b>Utilisation of aquatic facilities</b> (Number of visits to aquatic facilities / Municipal population)	1.53	1.58	0.90	0.78	Our pools are unheated outdoor seasonal pools that open from the first Saturday in December to Labour Day in March. The weather was much cooler this season with an average temperature of 24C. This, coupled with challenges arising from the Covid-19 'Circuit Breaker' lockdown in February, meant that 36% of the season was impacted by closures due to cooler weather or COVID-19 restrictions. This had a great impact on attendances. Patronage was down from 17,868 in 2019/2020 to 15,504 in 2020/2021.
<b>Service cost</b> <b>Cost of aquatic facilities</b> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	New in 2020	\$27.37	\$32.26	The cooler weather experienced over the summer and the five-day COVID-19 'Circuit Breaker' lockdown in February impacted attendance. Numbers were down across the pools compared to previous years (from 17,868 in 2019/20 to 15,504 in 2020/21). This reduction in attendance has impacted the overall cost per swim. From 2020, this indicator replaced two previous indicators: 'Cost of indoor aquatic facilities' and 'Cost of outdoor aquatic facilities'. See retired measures.

## Retired measures

### Aquatic Facilities

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Service cost</b> <b>Cost of indoor aquatic facilities</b> [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$0.00	\$0.00	Retired in 2020	Retired in 2020	This measure was replaced by Cost of aquatic facilities from 1 July 2019.
<b>Service cost</b> <b>Cost of outdoor aquatic facilities</b> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$11.67	\$15.50	Retired in 2020	Retired in 2020	This measure was replaced by Cost of aquatic facilities from 1 July 2019.

## Statutory Planning

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Timeliness</b> <b>Time taken to decide planning applications</b> (The median number of days between receipt of a planning application and a decision on the application)	33.00	28.00	33.50	35.00	In 2017/2018 and earlier years we reported on average days rather than median days due to a misinterpretation of this calculation.
<b>Service standard</b> <b>Planning applications decided within required time frames</b> (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	67.37%	84.68%	83.59%	87.74%	Planning application decisions are continuing to improve within the required timeframes.
<b>Service cost</b> <b>Cost of statutory planning service</b> (Direct cost of the statutory planning service / Number of planning applications received)	\$1,953.00	\$1,531.61	\$1,458.05	\$1,290.11	The lower cost reflects the increase in the application numbers during this period, combined with a slight decrease in the cost of service delivery.
<b>Decision making</b> <b>Council planning decisions upheld at VCAT</b> (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	100%	50.00%	33.33%	75%	There were four VCAT decisions during this reporting period, with three being upheld by VCAT. Numbers of appeals made to VCAT were 4 in 2020/2021, compared with 3 in 2019/2020.



## Waste Collection

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Satisfaction</b> <b>Kerbside bin collection requests</b> (Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households) x 1000	146.41	161.25	136.31	136.45	Kerbside bin collection requests remained stable compared to 2019/2020.
<b>Service standard</b> <b>Kerbside bin collection missed</b> (Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts) x 10,000	12.10	8.89	6.22	5.76	We continue to improve processes and procedures to reduce the number of missed bins.
<b>Service cost</b> <b>Cost of kerbside garbage bin collection service</b> (Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins)	\$100.40	\$123.29	\$121.85	\$139.22	2018/2019 incorrectly calculated direct costs and should have been \$139.26. The cost to process general waste in 2020/2021 has increased generally and old bin stock is needing to be repaired or replaced.
<b>Service cost</b> <b>Cost of kerbside recyclables collection service</b> (Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins)	\$57.25	\$87.20	\$77.96	\$90.63	2018/2019 incorrectly calculated direct costs and should have been \$71.23. In 2020/2021 the volume of recyclables received at the transfer stations increased, and the associated costs of managing this material increased.
<b>Waste diversion</b> <b>Kerbside collection waste diverted from landfill</b> (Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins) x 100	36.04%	35.64%	36.30%	34.08%	

## Strategic objectives

### Our economy

Business + Economy + Jobs + Education + Creativity + Innovation + Tourism + Culture + Events

#### A creative and innovative economy

- Support business growth and local employment
- Help to grow tourism to the shire
- Support and promote the cultural and artistic communities.

#### Great opportunities for education and technology

- Support and advocate for high quality education for people of all ages
- Our community has access to high quality technology.

#### An innovative and sustainable organisation

- Facilitate and support a transparent and innovative culture
- Maintain financial sustainability to deliver the Council Plan
- Advocate and identify government funding opportunities
- Community engagement strategies and methods are accessible to all community members.



## Progress

### A creative and innovative economy

Project	Description	%	Comments
<b>Maldon Streetscape Project*</b>	Commence delivery of the Maldon Streetscape (multi-year) Project.	<b>100%</b>	Undergrounding of power in Main Street, Maldon is complete with all overhead powerlines and poles removed. Streetscape works detailed design is due to be completed at the end of August 2021 for stakeholder approval and tender. The Shopfront Improvement Program is scheduled to commence in September 2021. The civil road and footpath works are due to commence in early 2022, after the peak Christmas holiday trade season.
<b>Stanley Park North Play Space Construction</b>	Construct the Stanley Park North play space	<b>100%</b>	Construction is complete and the playground is now open for the community to use.
<b>Social and Economic Recovery Plan (COVID-19)</b>	Develop a Tourism and Promotion Plan to support our tourism industry to recover and rebound from the effects of COVID-19.	<b>100%</b>	The Plan was finalised following endorsement from the Tourism Industry Working Group and implementation began in the second quarter. The Plan will be reviewed regularly to ensure actions are relevant to the current COVID-19 situation and industry recovery requirements.

### An innovative and sustainable organisation

Project	Description	%	Comments
<b>Rating strategy</b>	Deliver an updated rating strategy for the period 2021-2025 (subject to finalisation of the State Government Rating System Review).	<b>60%</b>	Consultant has held initial workshop with Councillors. First round of community engagement completed. Consultant prepared draft of recommendations which were presented to Councillors for feedback in early July.
<b>Local Laws and Amenity</b>	Adopt the new General Local Law	<b>100%</b>	Council adopted the new General Local Law 2020 on 15 September 2020. The Law will take effect following publication in the Government Gazette and local newspaper.
<b>Order of Council</b>	Adopt an Order of Council for control of animals in public places	<b>95%</b>	Proposed Order of Council is currently due to be presented to Councillors for adoption in July 2021.
<b>Gender Workplace Audit</b>	Undertake a gender workplace audit as part of the Gender Impact Analysis Pilot Project	<b>100%</b>	An overview of gender data was provided to Manager, Community Partnerships.
<b>Community Engagement</b>	Implement an online community engagement platform in response to COVID-19	<b>100%</b>	Online community engagement platform, SHAPE Mount Alexander was launched in April 2021.

## Service performance indicators

The following statement provides the results of prescribed service indicators and measures.

### Libraries

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Utilisation</b> <b>Physical library collection usage</b> (Number of physical library collection item loans / Number of physical library collection items)	6.88	6.13	4.87	5.22	From 2019/2020, this indicator measures the performance of physical library items as a subset of the wider library collection. In 2020/2021 the library was closed for 87 days during COVID-19 lockdowns, reducing the access of borrowers to the collection.  Note: From 2019-20, this indicator measures the performance of physical library items as a subset of the wider library collection.
<b>Resource standard</b> <b>Recently purchased library collection</b> (Number of library collection items purchased in the last 5 years / Number of library collection items) x 100	75.20%	72.10%	72.10%	72.10%	No change in library collection items purchased.
<b>Participation</b> <b>Active library borrowers in municipality</b> (Number of active library borrowers in the last three years/the sum of the population for the last three years) x100	25.81%	24.88%	23.10%	20.22%	In 2020/2021, the library was closed for 87 days during COVID-19 lockdowns, reducing the ability of people to be active borrowers.
<b>Service cost</b> <b>Cost of library service per population</b> [Direct cost of the library service / Population]	New in 2020	New in 2020	\$27.93	\$27.85	No change in cost of library services.  Note : This measure is replacing the previous 'Cost of library service' indicator which measured based on number of visits. See retired measures

### Retired measures

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Service cost</b> <b>Cost of library service</b> [Direct cost of the library service / Number of visits]	\$3.33	\$3.16	Retired in 2020	Retired in 2020	This measure was replaced by Cost of library service per population from 1 July 2019.



# Governance and other information

## Governance

### Meetings of Council

Council meets each month in the Council Chamber. These meetings are open to the public unless confidential matters are dealt with. In 2020/2021 there were 11 Ordinary and four Special Meetings of Council (see table below).

In response to COVID-19, temporary provisions were inserted in the Local Government Act 2020 (LGA 2020) to allow councils and regional libraries to conduct virtual meetings.

These temporary provisions will expire on 27 April 2022.

Council continued the video recording and live streaming of Council meetings via YouTube to ensure meetings were transparent and available to members of the public who could not attend. Councillors were provided with media and presentation training to help prepare them for live streaming.

Live streaming has proven to be very successful with many people watching the live feed or viewing recorded sessions after the meeting. The archive and minutes of Council meetings are also posted on Council's website to enable citizens to examine key decisions.

### Councillor attendance

Councillor	Ordinary meetings		Special meetings	
	Eligible	Attended	Eligible	Attended
Councillor Cordy	11	11	4	4
Councillor Gardner	11	11	4	4
Councillor Henderson	11	11	4	4
Councillor Lesser	4	3	3	3
Councillor Machin	4	4	3	3
Councillor Nieman	4	4	3	3
Councillor Petrusma	4	4	3	3
Councillor Annear	7	7	1	1
Councillor Driscoll	7	7	1	1
Councillor Maltby	7	7	1	1
Councillor McClure	7	7	1	1

Note: Councillors Lesser, Machin, Nieman and Petrusma ceased to be Councillors in October 2020 and Councillors Annear, Driscoll, Maltby and McClure took office on 4 November 2020 after being elected the previous month.

### Councillor briefings

Briefing sessions are held three times a month, on a Tuesday afternoon, to inform Councillors on issues relating to Council business, some of which may go to an Ordinary Meeting of Council. The briefing sessions are confidential and only limited information is made available to the public.

Information by way of documents and reports are made available to Councillors during the briefing sessions so they have sufficient information and an opportunity to ask questions of Council officers about matters that may be decided in a full meeting of council.

While such reports often include the proposed recommendation to be considered at a future Council meeting, no decision is sought from Councillors at the briefing. Councillors are reminded that they are not able to make decisions at briefing sessions.



## Governance rules 2020

Council's Governance Rules 2020, incorporating the Election Period Policy, was adopted by Council at its Special Meeting on 1 September 2020. The objectives of the Rules Law are to:

- Establish procedures governing the conduct of Council Meetings and Special Committees.
- Provide for the election of the Mayor and Deputy Mayor.
- Promote and encourage community participation.
- Provide for the general good order and governance of meetings and councillor conduct.

There have been no reportable incidents arising from or during Council meetings during the year.

## Policies

Council approved the following governance policies during 2020/2021.

- Election Period Policy - Adopted 1 September, 2020.
- Public Transparency Policy - Adopted 1 September, 2020.
- Governance Rules - Adopted 1 September, 2020
- Council Expenses Policy - Adopted 1 September, 2020
- Citizenship Ceremony Dress Code Policy - Adopted 24 November, 2020.
- Councillor Code of Conduct Policy - Adopted 16 February, 2021
- Gift Policy - Adopted 20 April, 2021.

Policies are available on Council's website under Policies.

## Code of conduct

The Councillor Code of Conduct commits Councillors to working effectively together and provides for effective participation and accountability of Council to its community. Council adopted the Councillor Code of Conduct on 16 February 2021 and is available on Council's website.

## Conflict of interest

Councillors are required to declare any interests before discussing at Council Meetings. The Local Government Act defines interests and conflicts of interest. Council also has guidelines in place to assist Councillors and staff on this important issue.



## Councillor allowances

The Local Government Act 2020 prescribes that Councillor allowances are to be set by the Victorian Independent Remuneration Tribunal. This process is outlined in the Council Expenses Policy. However the above-mentioned tribunal is yet to be established. In the interim, the provisions of the Local Government Act 1989 continue to apply.

The Minister for Local Government gave notice on 27 October 2020 that following his review, under Section 73B of the Local Government Act 1989, all Councils' allowances would not be adjusted this year. In making this decision, the Minister took into account the Victorian Premier's decision that Victorian Public Service executive remunerations would not change this financial year.

The allowances are in two parts. Part A is the base allowance and Part B is the equivalent of the superannuation guarantee contribution (currently 9.5%).

Council is required to set the allowances by 30 June of the year following a general election. These allowances are then adjusted annually in accordance with the Ministerial direction.

Current annual councillor allowances are set at the maximum limit for a Category 1 Council being:

Mayoral allowance - \$62,884

Councillor allowance - \$21,049

## Allowances and expenses

### Allowances and expenses

Councillor	Allowance \$	Travel & motor vehicles \$	Phone \$	Internet access & consumables \$	Conferences & training \$	Total \$
Councillor Cordy	49,635	4,221	189	363	-	54,408
Councillor Gardner	22,003	-	195	857	-	23,055
Councillor Henderson	36,288	1,919	485	866	600	40,158
Councillor Lesser	7,187	-	141	586	-	7,914
Councillor Machin	7,187	-	96	137	-	7,420
Councillor Nieman	7,187	-	77	400	-	7,663
Councillor Petrusma	7,187	-	85	206	-	7,478
Councillor Maltby	14,816	-	107	278	-	15,201
Councillor Annear	14,816	-	162	192	-	15,170
Councillor McClure	14,816	-	101	191	-	15,108
Councillor Driscoll	14,816	-	120	212	600	15,108
<b>Total \$**</b>	<b>195,940</b>	<b>6,140</b>	<b>1,758</b>	<b>4,287</b>	<b>1976</b>	<b>209,325</b>

\*Councillors Lesser, Machin, Nieman and Petrusma's ceased to be councillors in October 2020. Crs Maltby, Annear, McClure and Driscoll took office on 4 November 2020 after being elected in October. \*\*Excludes shared costs

## Citizenship Ceremonies

During the year, Council held two citizenship ceremonies, including one livestreamed online on Australia Day. A total of 13 residents took the Australian Citizenship Pledge before the Mayor. The new citizens came from many countries including: the United Kingdom (Wales, The Irish Republic, England), France, Germany, India, Italy, Japan, Malaysia and the United States of America.

Council plays a significant role in the citizenship process by liaising with the Department of Home Affairs. Arrangements include organising the venue, arranging for the attendance of candidates, relatives and friends, and hosting the function. It is an important event for the new citizens as they take the pledge to become an Australian citizen. Each function has proven to be a special day for conferees.

## Risk management

Risk management is a structured approach to understanding the organisation's risk environment and proactively managing risks to achieve its objectives. The Organisational Capability team is responsible for managing Council's insurance portfolio, overseeing insurance claims and developing an operational and strategic risk management framework.

The Risk Management Framework currently includes:

- An Audit and Risk Advisory Committee and Health and Safety Committee
- A comprehensive risk register
- Relevant policies, procedures and systems.
- Standard job safety analyses for common manual tasks
- Health and safety guidelines for contractors
- Online health and safety inductions for contractors and staff
- A detailed Business Continuity Plan and unit sub-plans; and
- A comprehensive insurance portfolio.

## Audit and Risk Advisory Committee

The Audit and Risk Advisory Committee is an independent advisory committee of Council, established in accordance with Section 53 of the Local Government Act 2020. The main role of the committee is to provide oversight and advice on financial and performance reporting processes, the effectiveness of internal control and risk management systems and the performance of internal and external auditors.

During the year the committee reviewed and considered the following matters:

- Annual Financial Statements and Performance Statement
- Internal Audit Reviews
- Council's Financial Management
- Strategic risk register; and,
- Council policies.

## Best value

The Local Government Act 1989 outlines a number of principles that Councils are required to review its services against as follows:

- Meet quality and cost standards
- Are responsive to the needs of the community
- Are accessible to those members of the community whom the service is intended
- Achieve continuous improvement
- Include a program of regular consultation; and
- Report regularly to the community on its achievements.

Council meets this requirement by supporting a culture of continuous improvement including initiatives for improving customer service, the efficiency of service delivery and organisational culture.

Council continues to invest in a modern, integrated software platform that will allow Council to deliver core functions more efficiently and take advantage of new technologies to improve services.

## Statutory information

The following information is provided in accordance with legislative and other requirements that apply to Council.

### Documents available for public inspection

In accordance with the Local Government Acts 1989 and 2020, the Local Government (General) Regulations 2015 and Council's adopted Public Transparency Policy, the following information, but not limited to this, is available at the Civic Centre, corner Lyttleton and Lloyd Streets, Castlemaine during office hours and on Council's website:

- Details of overseas or interstate travel (with the exception of interstate travel by land for less than three days) undertaken in an official capacity by Councillors or any member of Council staff in the previous 12 months, including the names of the Councillors or members of Council staff and the date, interstate travel, including accommodation costs.
- A register of the interests of Councillors, members of Special Committees and nominated officers.
- Minutes of Ordinary and Special Council Meetings held in the previous 12 months, except for meetings closed to the public. Minutes are available on Council's website;
- Minutes of meetings of Community Asset Committees established under Section 65 of the Local Government Act 2020 and held in the previous 12 months, except for meetings closed to the public.
- Register of Delegations, under Section 47 of the Local Government Act 2020;
- Details of all leases involving land entered into by the Council as lessor, including the lessee and the terms and value of the lease.

- A register of Authorised Officers appointed under Section 224 of the Local Government Act 1989.
- A list of donations and grants made by the Council during the financial year, including the names of persons or bodies which have received a donation or grant and the amount of each donation or grant.
- A copy of local laws in force in the municipal district.

### Freedom of Information

The Freedom of Information Act 1982 gives members of the public rights of access to official documents held by Council. Council's Freedom of Information Section II Statement, which explains the types of information held and how members of the public can access information, can be found on our website.

Requests for access to documents must be made in writing and be accompanied by the fee of \$29.60. Eight valid requests were received and processed during the year.

### Public interest disclosures

The purpose of the Public Interest Disclosures Act 2012 is to encourage and facilitate disclosures of improper conduct by public officers, public bodies and other persons and detrimental action taken in reprisal for a person making a disclosure under the Act. It also provides protection for persons who make disclosures and provides confidentiality of the content of those disclosures and the identity of persons who make disclosures.

Council has detailed Protected Disclosures Procedures available on its website to facilitate the making, handling and notification of protected disclosures. During 2020/2021, there were no notifications of a disclosure.

### Domestic Animal Management Plan

The current Domestic Animal Management Plan (DAMP) was adopted on 17 October 2017, and expires in December 2021. A new draft DAMP for 2022-2025 has been prepared for adoption. It accords with a State Government format to ensure consistency across councils. The following was also achieved during the financial year:

- Trained authorised officers and updated position descriptions.
- Developed and implemented a media plan.
- Budgeted de-sexing program.
- Established an off-lead dog park at Wesley Hill, with more such parks to be considered under an adopted DAMP 2022-2025.
- Developed a draft Order of Council recommending a 24-hour cat curfew and banning dogs from the playing surfaces of sporting grounds.
- Increased the number of dog waste bag dispensers across the Shire to 19 and with help from the community, refilled them as required.
- Undertook annual audit of properties with declared (dangerous) dogs
- Prescribed zero euthanasia rates for adoptable animals.
- Built strong community partnerships.
- Completed annual audit of domestic animal businesses including three boarding kennels, two pet shops, one dog/cat breeder and the Mount Alexander Animal Welfare pound and shelter.

### Contracts

During the year Council did not enter into any contracts for services valued at more than \$150,000 or works with a greater value of \$200,000 or more without engaging in a competitive process.

# Governance and management checklist

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


## Checklist

Governance and management items	Assessment	
<b>Community engagement policy</b> (policy outlining council's commitment to engaging with the community on matters of public interest)	<b>Policy</b> New policy adopted: 16 February, 2021	✓
<b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	<b>Guidelines</b> Date of operation of current guidelines: 23 June 2021 To be reviewed in line with the new Local Government Act.	✓
<b>Financial Plan</b> (plan under section 91 of the 2020 LGA outlining the financial and non-financial resources required for at least the next 10 financial years)	<b>Plan</b> 2020/2021 Budget (including the Strategic Resource Plan) adopted: 18 August, 2020. The 2021/2022 budget was adopted by Council on 15 June 2021. The budget contains the Financial Plan for the next ten years.	✓
<b>Annual budget</b> (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	<b>Budget</b> 2020/2021 Budget adopted: 18 August, 2020 2021/2022 Budget adopted: 15 June, 2021.	✓
<b>Asset management plans</b> (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	<b>Plans</b> Two Asset management plans have been completed and adopted in this period: Roads - March 2021 Drainage - March 2021 Date of operation of current plans: Bridges June 2020 Pathways June 2020 Landfill Master Plan 26 November 2013 Investing in Sport 14 December 2010 Buildings December 2009	✓
<b>Revenue and rating plan</b> (plan setting out the rating structure of Council to levy rates and charges)	<b>Plan</b> Council adopted its Revenue and Rating Plan on 15 June 2021.	✓
<b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	<b>Policy</b> Date of operation of current policy: 15 September 2020 A Risk Management Policy is in place that provides a framework for identification, evaluation and mitigation of Council's strategic, operational and project risks.	✓
<b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	<b>Policy</b> Date of operation of current Fraud and Corruption Prevention Policy: 19 May 2020	✓
<b>Municipal Emergency Management Plan</b> (plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery)	<b>Plan</b> The redeveloped Municipal Emergency Management Plan was endorsed by Council in August 2020.	✓

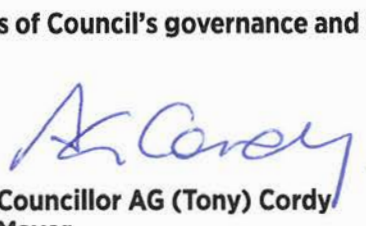
<p><b>Procurement policy</b> (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)</p>	<p><b>Plan</b> Policy adopted: 20 April 2021</p>	<p>✓</p>
<p><b>Business continuity plan</b> (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)</p>	<p><b>Plan</b> Date of operation of current plan: 23 March 2016</p>	<p>✓</p>
<p><b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p><b>Plan</b> Date of operation of current plan: 30 April 2017</p>	<p>✓</p>
<p><b>Risk management framework</b> (framework outlining Council's approach to managing risks to the Council's operations)</p>	<p><b>Framework</b> A Risk Management Policy, adopted 15 September 2020, and procedure provide the framework for identifying, evaluating and mitigating Council's strategic, operational and project risks.</p>	<p>✓</p>
<p><b>Audit and Risk Committee</b> (advisory and risk committee of council under sections 53 and 54 of the 2020 LGA)</p>	<p><b>Committee</b> Q1 September, Q2 December, Q3 March, Q4 June Council operates an Audit and Risk Advisory Committee that meets four times per year. A Council adopted charter is in place, approved 21 July 2020.</p>	<p>✓</p>
<p><b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)</p>	<p><b>Supplier engaged</b> 1 November 2018 Council's internal auditor completed a program of reviews as approved by the Audit and Risk Advisory Committee.</p>	<p>✓</p>
<p><b>Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Local Government Act 1989 LGA)</p>	<p><b>Framework</b> Council undertakes annual reporting of the Local Government Performance Reporting Framework.</p>	<p>✓</p>
<p><b>Council Plan reporting</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)</p>	<p><b>Report</b> Dates of report: Q1 September – 15 December 2020 Q2 December – 16 March 2021 Q3 March – 15 June 2021 Council is provided with a quarterly report at Ordinary Meetings detailing progress against Annual Plan actions.</p>	<p>✓</p>

<p><b>Financial reporting</b> (quarterly statements to Council under section 138(1) of the 1989 LGA comparing budgeted revenue and expenditure with actual revenue and expenditure)</p>	<p><b>Report</b> Dates of report Q1 September – 15 December 2020 Q2 December – 16 March 2021 Q3 March – 15 June 2021 Council is provided with quarterly reports detailing progress against year to date budget. These are presented at Ordinary Meetings of Council.</p>
<p><b>Risk reporting</b> (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p><b>Reports</b> Council's Risk Management Policy was adopted by Council in September 2020. The Strategic Operational Risk Register was presented to the Audit and Risk Committee in November 2020 and May 2021 The Operational Risk Register was presented to Council in February 2021.</p>
<p><b>Performance reporting</b> (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the 1989 Act)</p>	<p><b>Reports</b> In 2020/2021 Council has prepared performance reporting annually.</p>
<p><b>Annual report</b> (annual report under sections 131, 132 and 133 of the Local Government Act 1989 to the community containing a report of operations and audited financial performance statements)</p>	<p><b>Report</b> The 2019/2020 Annual Report was adopted on 15 December 2020. Statements signed on 19 October 2020. The 2020/2021 Annual Report statements were presented to Council on 21 September 2021.</p>
<p><b>Councillor Code of Conduct</b> (code setting out the conduct standards to be followed by Councillors)</p>	<p><b>Code</b> Council Code of Conduct is current Date reviewed: 16 February 2021.</p>
<p><b>Delegations and other matters</b> (document setting out the powers, duties and functions of Councils and the Chief Executive Officer that have been delegated to members of staff)</p>	<p><b>Delegations</b> Dates of review: Instruments of Delegation: Council to Staff – 1 September 2020 Council to CEO – 1 September 2020 Instrument of Sub-Delegation: CEO to Council Staff – 28 March 2018</p>
<p><b>Meeting procedures</b> (Governance rules governing the conduct of meetings of Council and delegated committees)</p>	<p><b>Rules</b> Governance Rules adopted: 1 September 2020</p>

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



**Darren Fuzzard**  
Chief Executive Officer  
Dated: 28 September 2021



**Councillor AG (Tony) Cordy**  
Mayor  
Dated: 28 September 2021

## Service performance indicators

The following statement provides the results of prescribed service indicators and measures.

### Governance

Service / indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Transparency</b> <b>Council decisions made at meetings closed to the public</b> (Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors) x 100	1.96%	0.00%	5.94%	9.62%	Ten resolutions were passed at closed Council meetings.
<b>Consultation and engagement</b> <b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement.	52.00	56.00	51.00	55.00	Council has worked hard to increase community consultation and engagement using a number of strategies including: media, briefings and streaming of Council Meetings on YouTube.
<b>Attendance</b> <b>Councillor attendance at council meetings</b> [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100	98.10%	97.80%	94.81%	99.05%	One Councillor was absent on one occasion.
<b>Service cost</b> <b>Cost of elected representation</b> (Direct cost of the governance service / Number of Councillors elected at the last Council general election)	\$30,009.29	\$31,987.29	\$31,739.57	\$29,883.29	Service costs are below minimum expected as councillors were not paid during the 2020 election period.
<b>Satisfaction</b> <b>Satisfaction with Council decisions</b> (Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community)	45.00	52.00	49.00	55.00	Council has endeavoured to raise public awareness of its decisions and activities through media releases, more transparent council meetings by live feed to the internet and by actively encouraging community involvement in projects.



## Community satisfaction survey results

Each year Council participates in the Community Satisfaction Survey. The majority of Victorian Councils participate in the survey which is undertaken by JWS Research. Council's results are compared to similar sized Councils and the state-wide average. The 2021 results for core measures are summarised below. Waste management has been added here as a core performance measure.

### Performance measures

Measure	2019	2020	2021	2021	2021
		Mount Alexander		Large rural	State-wide
Overall performance	56	53	<b>58</b>	58	61
Community consultation & engagement	56	51	<b>55</b>	54	56
Community decisions	52	49	<b>55</b>	54	56
Sealed local roads	56	50	<b>56</b>	50	57
Waste management	55	49	<b>58</b>	66	69
Customer service	68	68	<b>70</b>	68	70
Overall council direction	48	47	<b>52</b>	51	53



Welcoming faces at Council's Customer Service Centre.

# Performance statement

Mount Alexander Shire Council  
For the year ended 30 June 2021



## Our shire

Mount Alexander Shire is diverse with urban and rural communities. It has much to offer from beautiful heritage streetscapes and picturesque towns to stunning natural surroundings, a thriving local economy and a vibrant cultural life.

Our community comprises more than 20,000 people with most living in and around the townships of Castlemaine, Harcourt, Maldon, Campbells Creek, Newstead, Elphinstone, Guildford, Chewton and Taradale.

Located within commuting distance of Melbourne and Bendigo, the popularity of the shire continues to grow as new residents move to the area to make the most of the lifestyle and all the shire has to offer.

Further information is detailed in the Annual Report 2020/2021.



## Sustainable capacity indicators

The following statement provides the results of prescribed service indicators and measures.

### Population

Indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Population Expenses per head of municipal population</b> (Total expenses / Municipal population)	\$1,844.97	\$1,893.46	\$1,977.02	\$2151.62	Expenses increased in 2020/2021 due to the under-grounding of powerlines (non-Council owned assets) project in Maldon. The costs of this project were 100% offset by grant funding.
<b>Population Infrastructure per head of municipal population</b> (Value of infrastructure / Municipal population)	\$16,316.88	\$16,770.17	\$16,974.79	\$17,152.89	
<b>Population Population density per length of road</b> (Municipal population / Kilometres of local roads)	13.43	13.61	13.86	14.03	
<b>Own-source revenue Own-source revenue per head of municipal population</b> (Own-source revenue / Municipal population)	\$1,352.25	\$1,412.01	\$1,385.64	\$1495.28	Own source revenue increased in 2020/2021 due to the income recognition associated with a decrease to the provision for rehabilitation costs of the landfill.
<b>Recurrent grants Recurrent grants per head of municipal population</b> (Recurrent grants / Municipal population)	\$460.03	\$450.60	\$427.10	\$442.28	
<b>Disadvantage Relative Socio-Economic Disadvantage</b> (Index of Relative Socio-Economic Disadvantage by decile)	6.00	6.00	6.00	6.00	
<b>Workforce turnover Percentage of staff turnover</b> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	21.9%	16.5%	16.0%	15.1%	2017/2018 (and earlier) we erroneously reported average staff numbers as full-time equivalent (FTE) rather than by a headcount. As we have a high percentage of part-time staff, this has not represented an accurate result. 2017/2018 should have been 16.16%.

## Definitions

### Infrastructure

Non-current property, plant and equipment excluding land.

### Local road

A sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004. It includes right-of-ways and laneways.

### Non-recurrent grant

Operating or capital grant obtained on the condition that it may be expended in a specified manner and is not expected to be received again during the period covered by the Council's Strategic Resource Plan.

### Own-source revenue

Adjusted underlying revenue excluding revenue that is not under the control of council (including government grants).

### Population

The resident population of the municipal district estimated by Council.

### Recurrent grants

Operating or capital grants other than non-recurrent grants.

### Relative socio-economic disadvantage in relation to a municipality

A general socio-economic index that summarises a range of information about the economic and social conditions of people and households within an area. The index includes only measures of relative disadvantage and is expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Victorian Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001).

### Resignations and terminations

All permanent employees (including senior officers on contract) who leave the council. Includes resignations, terminations, retirements and redundancies. This should exclude short-term contingent workers i.e. contracts of less than six months.

### Total expenses

Expenditure or costs incurred or required.

## Service performance indicators

Indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Utilisation</b> <b>Utilisation - of aquatic facilities</b> (Number of visits to aquatic facilities / Municipal population)	1.53	1.58	0.90	0.78	Our pools are unheated outdoor seasonal pools that open from the first Saturday in December to Labour Day in March. The weather was much cooler this season with an average temperature of 24 °C. This, coupled with challenges arising from the COVID-19 'Circuit Breaker' lockdown in February, meant that 36% of the season was impacted by closures due to cooler weather or COVID-19 restrictions. This had a great impact on attendances. Patronage was down from 17,868 in 2019/2020 to 15,504 in 2020/2021.
<b>Health &amp; safety — animal management</b> <b>Animal management prosecutions</b> (Number of successful animal management prosecutions / number of animal management prosecutions x 100)	New in 2020	New in 2020	100%	100%	Two successful prosecutions were undertaken. Indicator is replacing previous 'Animal management prosecutions' which was a measure of number, not proportion.
<b>Health &amp; safety — food safety</b> <b>Critical and major non-compliance outcome notifications</b> (Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises) x 100	100%	96.97%	100.00%	16.22%	Of the 37 incidents reported, only two were categorised as critical. Six of the 35 major incidents were deemed to require a follow-up.

## Performance statement

Indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Satisfaction — governance</b> <b>Satisfaction with council decisions</b> (Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community)	45	52	49	55	Council has endeavoured to raise public awareness of its decisions and activities through media releases, more transparent council meetings by live feed to the internet and actively encouraging community involvement in projects.
<b>Participation — libraries</b> <b>Active library borrowers in municipality</b> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	25.81%	24.88%	23.10%	20.22%	In 2020/2021 the library was closed for 87 days during COVID-19 lockdowns, reducing the ability of people to be active borrowers.
<b>Participation — Maternal and Child Health (MCH)</b> <b>Participation in the MCH service</b> (Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x100	79.11%	80.40%	86.50%	87.34%	Participation continued to increase compared to prior years.
<b>Participation — Maternal and Child Health (MCH)</b> <b>Participation in the MCH service by Aboriginal children</b> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100	61.90%	77.78%	77.78%	96.77%	Low numbers of Aboriginal children (9 in 2019/2020, 15 in 2020/2021) can skew the percentage change between years.
<b>Satisfaction — roads</b> <b>Satisfaction with sealed local roads</b> (Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads)	49	56	50	56	A rise in the overall customer satisfaction with sealed local roads reflects well on the efforts of all at Council involved with delivering maintenance, renewal and upgrade projects.
<b>Decision making — statutory planning</b> <b>Council planning decisions upheld at VCAT</b> (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	100%	50.00%	33.33%	75%	There were four VCAT decisions during this reporting period, with three being upheld by VCAT. Numbers of appeals made to VCAT were 4 in 2020/2021, compared with 3 in 2019/2020.
<b>Waste collection — waste diversion</b> <b>Kerbside collection waste diverted from landfill</b> (Weight of recyclables and green organics collected from kerbside bins / weight of garbage, recyclables and green organics collected from kerbside bins) x 100	36.04%	35.64%	36.30%	34.08%	

## Retired measures

Indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Health &amp; safety — animal management</b> <b>Animal management prosecutions</b> (Number of successful animal management prosecutions]	0	0	Retired in 2020	Retired in 2020	This measure was replaced by Animal Management - Health and Safety from 1 July 2019.

## Definitions

### Aboriginal Person

Aboriginal or Torres Strait Islander people.

### Active library borrower

Borrower who has borrowed a book or other resource of a library from the library.

### Aquatic facility

A council-operated facility that includes at least one wet area for swimming and/or water play. The facility may be operated on a seasonal basis or available for use all year round. It excludes facilities where council does not have operational control.

### Book or other resources

All print material (such as books, magazines, serials, maps, plans, manuscripts), audio visual and digital materials (such as audio books, CDs, CD-ROMs, videos, computer games, e-books), toys, games and equipment on hand (that can be reserved or borrowed) at the end of the reporting period. This includes music streaming services and other such digital services where the borrowing of the service can be quantified. This excludes the booking of Library facilities e.g. meeting and conference rooms or outdoor areas.

### Children

Children aged 0 to 3.5 years.

### Critical non-compliance outcome notification

A notification received by council under Section 19N (3) or (4) of the Food Act 1984, or advice given to Council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health and must be followed up by the Council. This includes situations where there is a serious risk of food being sold that is unsafe to eat. Each case must be examined on its merits, in deciding what outcome to assign to a compliance check.

### Follow-up

Follow up of a critical non-compliance outcome notification or a major non-compliance outcome notification will normally involve council inspecting the premises. It can include council verifying that a non-compliance, which was originally detected at the initial audit phase by an auditor or authorised officer (and notified to council under section 19N (3) of the Food Act) has been remedied by the business. In this case, council must receive written confirmation of this fact from the auditor or authorised officer. Where a non-compliance outcome notification requires multiple follow up visits, only the first follow up visit is to be counted. The subsequent follow up visits should not be counted.

### Kerbside collection bin

A container used as part of Council's formal kerbside collection systems.

### Local road

A sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004. It includes right-of-way and laneways.

### Major non-compliance outcome notification

A notification received by a council under section 19N (3) or (4) of the Food Act 1984, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken and must be followed up by the Council. Typically, auditor or authorised officer notifications that fall into this category will be received under section 19N(4) at the conclusion of the audit process. A number of major non-compliances may result in the outcome of the compliance check being categorised as critical, if when taken together they pose an immediate serious threat to public health. Judgement must be exercised about whether non-compliances detected amount to a critical or major non-compliance.

### 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.

### Not set aside

Where VCAT has found in favour of the original decision. The decision 'Not Set Aside' includes upheld, varied, affirmed, not appealed and remitted. In this context, 'not appealed' refers to VCAT's decision not being appealed by the parties involved. The measure is concerned with decisions that are made by VCAT in support of council's decision.

### Planning application

A completed regular or VicSmart planning permit application on the prescribed form lodged with a council (the responsible authority) accompanied by a complete description of the proposal and the prescribed fee.

### Population

The resident population of the municipal district estimated by Council.

### Sealed local roads

Sealed roads under the control of the municipality. Includes the road pavement and road seal (and kerb and channel where applicable).

### Successful animal management prosecutions

Any charge (excluding unpaid fines) brought by Council under the Domestic Animals Act 1994 against a defendant and found in favour of Council in a court of law, or where successfully appealed, in the appeal court. This would include the issuing of good behaviour bonds or court diversions. Where a group of charges is brought against a defendant, the group should be counted as one prosecution.

**Total number of animal management prosecutions**

Any charge (excluding unpaid fines) brought by Council under the Domestic Animals Act 1994 against a defendant in a court of law, or in the appeal court. Where a group of charges is brought against a defendant, the group should be counted as one prosecution.

**VicSmart**

A streamlined planning permit assessment process for low impact applications.

**VCAT**

The Victorian Civil and Administrative Tribunal hears cases and resolves disputes through negotiation, mediation and hearings.

**VCAT decisions**

All decisions on applications for review by VCAT as per Part 4, Division 2 of the Planning and Environment Act 1987. It does not include consent orders approved by VCAT or applications withdrawn.

**Visit**

A visit to an aquatic facility in person. It also includes attendees at carnivals.





## Financial performance indicators

Dimension / indicator / measure	2018	2019	2020	2021	2022	FORECAST			Material variations
						2023	2024	2025	
<b>Efficiency expenditure level</b> <b>Expenses per property assessment</b> (Total expenses / Number of property assessments)	\$3,061	\$3,142	\$3,285	\$3,561	\$3,201	\$3,257	\$3,289	\$3,342	Expenses have increased in 2020/2021 due to the one-off costs associated with under-grounding the powerlines in Maldon (non-Council owned assets). This project received State Government funding to offset the cost.
<b>Efficiency revenue level</b> <b>Average rate per property assessment</b> [General rates and Municipal charges / Number of property assessments]	New in 2020	New in 2020	\$1,650	\$1,687	\$1,720	\$1,730	\$1,745	\$1,764	This indicator replaces the previous 'Average residential rate per residential property assessment' indicator which was based on residential rates and properties only.
<b>Liquidity working capital</b> <b>Current assets compared to current liabilities</b> (Current assets / Current liabilities) x 100	223.43%	368.47%	300.02%	244.90%	232.46%	253.89%	301.67%	280.03%	Current liabilities increased by 63% at 30 June 2021 with the recognition of a higher unearned income balance and higher outstanding trade creditors balance. In comparison current assets increased by 33%. The ratio increases in forecast years to reflect the reduction in loan borrowings as existing loans are paid off.
<b>Liquidity unrestricted cash</b> <b>Unrestricted cash compared to current liabilities</b> (Unrestricted cash / Current liabilities) x 100	77.32%	-38.92%	-1.68%	-0.93%	174.00%	192.03%	228.68%	215.24%	2017/2018 incorrectly included term deposits in unrestricted cash – the result should have been -88.70%. At 30 June 2019, cash holdings that had not been allocated to a future purpose increased due to the majority of expenditure for landfill cell capping works being rescheduled into 2020/2021 onwards. These works did not commence in 2020/2021 and have been rescheduled to commence in 2021/2022 onwards. Term deposits are not separated out from unrestricted cash in the forecast years, as all term deposits currently held are for terms of up to 12 months only and it is unknown what, if any, will be invested in future years.

Dimension / indicator / measure	2018	2019	2020	2021	2022	FORECAST			Material variations
						2023	2024	2025	
<b>Obligations loans and borrowings</b> <b>Loans and borrowings compared to rates</b> (Interest bearing loans and borrowings / Rate revenue) x 100	19.68%	16.90%	14.30%	12.76%	7.61%	6.69%	6.09%	5.48%	No new loans occurred during the year, while principal and interest repayments were made.
<b>Obligations loans and borrowings</b> <b>Loans and borrowings repayments compared to rates</b> (Interest and principal repayments on interest bearing loans and borrowings / Rate revenue) x 100	2.99%	2.88%	2.68%	1.55%	5.37%	1.08%	0.73%	0.71%	One loan was paid off during 2019/2020 and no new loans were drawn down in 2020/2021. 2021/2022 includes a \$1M principal repayment.
<b>Obligations Indebtedness</b> <b>Non-current liabilities compared to own source revenue</b> (Non-current liabilities / Own source revenue) x 100	23.06%	32.59%	34.15%	24.99%	15.00%	9.48%	8.74%	4.09%	Own source revenue increased in 2020/2021 due to non-cash income recognised for a decrease in the provision for landfill rehabilitation costs. Declining own source revenue growth is expected in forecast years due to rate capping while non-current liabilities are reducing with borrowings being paid off.
<b>Obligations Asset renewal and upgrade</b> <b>Asset renewal and upgrade compared to depreciation</b> [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	New in 2020	118.03%	67.75%	114.31%	109.04%	101.67%	102.79%	A focus on completing \$3M of new or expansion capital works were undertaken in 2020/2021, including the long awaited Stanley Park, Harcourt playground. \$6M of renewal or upgrade works were completed. Forecast years bring the focus more back to completing renewal works with the indicator returning to above 100%. This indicator is replacing the previous 'Asset renewal compared to depreciation' indicator which did not include asset upgrades.

Dimension / indicator / measure	2018	2019	2020	2021	2022	FORECAST			Material variations
						2023	2024	2025	
<b>Operating position</b> <b>Adjusted underlying result</b> <b>Adjusted underlying surplus (or deficit)</b> (Adjusted underlying surplus (deficit)/ Adjusted underlying revenue) x 100	-0.52%	-0.43%	-5.92%	2.88%	-10.13%	-6.81%	-6.50%	-6.77%	Despite the increase to expenses relating to under-grounding of the powerlines (non-Council owned assets) project in Maldon, there was a greater increase in non-recurrent operational grant funding. In response to the COVID-19 pandemic the State and Federal Governments have offered grant funding for a large number of capital projects, as well as the Work for Victoria employment program. Income also increased due to the reduction in the provision for landfill liability which is a non-cash item. The increase in grant funding is not expected to continue in forecast years.
<b>Stability Rates Concentration</b> <b>Rates compared to adjusted underlying revenue</b> (Rate revenue / Adjusted underlying revenue) x 100	63.56%	63.13%	65.30%	56.51	72.44%	69.50%	69.41%	69.30%	There was a greater than expected increase in non-rates revenue with the receipt of higher than usual non-recurrent operational grant funding in response to the COVID-19 pandemic. In addition, the non-cash recognition of a decrease to the provision for landfill liability in 2020/2021 has decreased this measure. The increase in grant funding is not expected to continue in forecast years.
<b>Stability Rates effort</b> <b>Rates effort – Rates compared to property values</b> (Rate revenue / CIV of rateable properties in the municipality) x 100	0.51%	0.48%	0.45%	0.42%	0.40%	0.38%	0.37%	0.36%	Capital improved values (CIV) have increased at a greater rate than rates revenue.

## Retired measures

Indicator / measure	2018	2019	2020	2021	Material variations & comments
<b>Efficiency – Revenue level</b> <b>Average residential rate per residential property assessment</b> [Residential rate revenue / Number of residential property assessments]	\$1,941.79	\$1,953.66	Retired in 2020	Retired in 2020	This measure was replaced by Average rate per property assessment from 1 July 2019.
<b>Obligations – Asset renewal</b> <b>Asset renewal compared to depreciation</b> [Asset renewal expense / Asset depreciation] x100	90.13%	72.48%	Retired in 2020	Retired in 2020	This measure was replaced by Asset renewal and upgrade compared depreciation in 1 July 2019.

## Definitions

### Adjusted underlying revenue

Total income other than:

- non-recurrent capital grants used to fund capital expenditure; and
- non-monetary asset contributions; and
- contributions to fund capital expenditure from sources other than those referred to above.

### Adjusted underlying surplus (or deficit)

Adjusted underlying revenue less total expenditure.

### Asset renewal expenditure

Expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.

### Asset upgrade expenditure

Expenditure that enhances an existing asset to provide a higher level of service or increases the life of the asset beyond its original life.

### Capital improved value (CIV)

The market value of a property and is measured at the end of the year and includes all valuation adjustments (e.g. supplementary valuations).

### Current assets

Assets that the council expects to recover or realise within the following financial year.

### Current liabilities

An obligation or liability that is due to be settled, or paid, within one year.

### Non-current assets

All assets other than current assets.

### Non-current liabilities

All financial liabilities that provide financing on a long-term basis and are not due for settlement within 12 months after the reporting period.

### Non-recurrent grant

Operating or capital grant obtained on the condition that it may be expended in a specified manner and is not expected to be received again during the period covered by the Strategic Resource Plan.

### Own-source revenue

Adjusted underlying revenue other than revenue that is not under the control of council (including government grants).

### Population

The resident population of the municipal district estimated by council.

### Rate revenue

Means revenue from general rates, municipal charges, service rates and service charges (e.g. garbage, recycling and organic charges) levied on rateable properties.

### Recurrent grants

Means a grant other than a non-recurrent grant.

### Restricted cash

Means cash and cash equivalents and financial assets, 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 that will be used to fund carry forward capital works from the previous financial year. Items considered to be restricted under the definition are:

- trust funds and deposits
- statutory or non-discretionary reserves
- cash held to fund carry forward capital works
- conditional grants unspent
- term deposits with an original maturity of greater than 90 days (i.e. other financial assets).

### Unrestricted cash

Means all cash and cash equivalents other than restricted cash.

## Other Information

### 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 an accounting basis 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 Council's Strategic Resource Plan (SRP). 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 SRP on 15 June 2021 which forms part of the Council Plan.

The SRP includes estimates based on key assumptions about the future that were relevant at the time of adoption, adjusted to match definition required for performance statement reporting 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 SRP is available on Council's website.

### 2. Impact of COVID-19 pandemic on Council operations and 2020-2021 performance statement

On 16 March 2020, a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. The impacts of the pandemic have abated somewhat through the 2020-21 year, Council has noted the following significant impacts on its financial operations:

- Additional revenue – additional grant funding was received for the Working for Victoria initiative (\$1.05 million) and Local Roads and Community Infrastructure Program (\$1.20 million).
- Revenue reductions – none.
- Revenue foregone – waivers and rent relief totalled \$78,500. Additionally 89 ratepayers contacted Council requiring financial hardship support.
- Additional costs – none.
- Asset valuations – none.

## Certification of the Performance Statement

In my opinion, the accompanying Performance Statement has been prepared in accordance with the *Local Government Act 1989*, the Local Government (Finance and Reporting) Regulations 2014.



Carolyn Ross, Certified Practising Accountant (CPA)

**Principal Accounting Officer**

28 September 2021

In our opinion the accompanying Performance Statement of the Mount Alexander Shire Council for the year ended 30 June 2021 presents fairly in accordance with *the Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.

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

As at the time of signing, we are not aware of any circumstance which 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 2014 to certify this performance statement in its final form.



Councillor AG (Tony) Cordy

**Mayor**

28 September 2021



Councillor Matthew Driscoll

**Councillor**

28 September 2021



Darren Fuzzard

**Chief Executive Officer**

28 September 2021



## Independent Auditor's Report

### To the Councillors of Mount Alexander Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Mount Alexander Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2021</li> <li>• sustainable capacity indicators for the year ended 30 June 2021</li> <li>• service performance indicators for the year ended 30 June 2021</li> <li>• financial performance indicators for the year ended 30 June 2021</li> <li>• other information and</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
<b>Auditor's responsibilities for the audit of the performance statement</b>	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.</p>

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

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

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

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

MELBOURNE  
29 September 2021



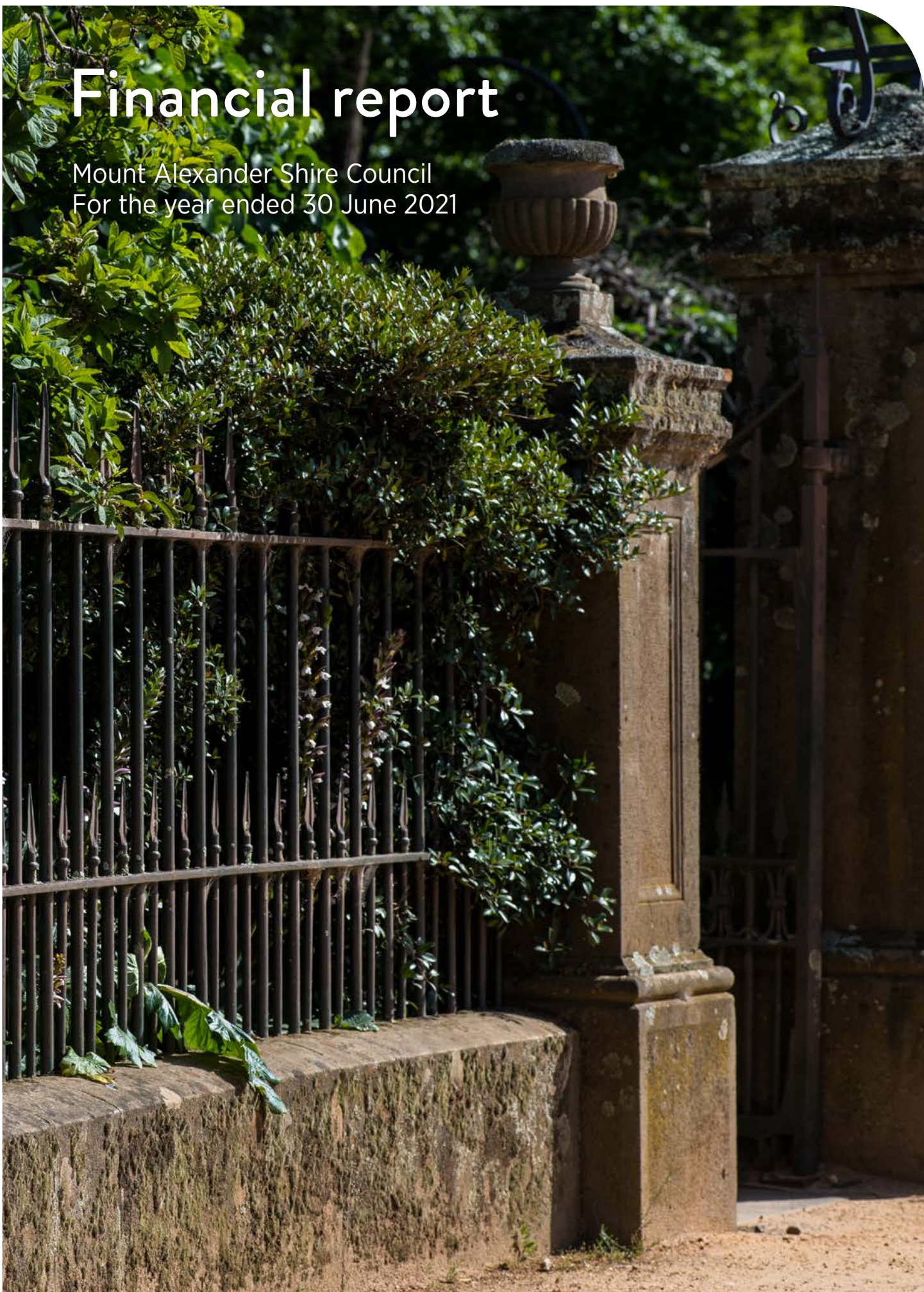
Sanchu Chummar

*as delegate for the Auditor-General of Victoria*



# Financial report

Mount Alexander Shire Council  
For the year ended 30 June 2021



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## Mount Alexander Shire Council - 2020/2021 Financial Report

**Mount Alexander Shire Council**  
**2020/2021 Financial Report**

### Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Carolyn Ross, Certified Practising Accountant (CPA)  
**Principal Accounting Officer**

Date : 28/09/2021

Castlemaine

In our opinion the accompanying financial statements present fairly the financial transactions of the Mount Alexander Shire Council for the year ended 30 June 2021 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.



Councillor AG (Tony) Cordy

**Mayor**

Date : 28/09/2021

Castlemaine



Councillor Matthew Driscoll

**Councillor**

Date : 28/09/2021

Castlemaine



Darren Fuzzard  
**Chief Executive Officer**

Date : 28/09/2021

Castlemaine



## Independent Auditor's Report

### To the Councillors of Mount Alexander Shire Council

**Opinion** I have audited the financial report of Mount Alexander Shire Council (the council) which comprises the:

- balance sheet as at 30 June 2021
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cashflows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including significant accounting policies
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the *Local Government Act 1989* and applicable Australian Accounting Standards.

**Basis for Opinion** I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Councillors' responsibilities for the financial report** The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1989*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

**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  
29 September 2021



Sanchu Chummar

*as delegate for the Auditor-General of Victoria*

# Financial statements

## Comprehensive Income Statement

For the Year Ended 30 June 2021

	NOTE	2021 \$'000	2020 \$'000
<b>Income</b>			
Rates and charges	3.1	25,041	24,075
Statutory fees and fines	3.2	1,050	1,058
User fees	3.3	1,334	1,160
Grants - operating	3.4	12,956	7,850
Grants - capital	3.4	2,682	2,858
Contributions - monetary	3.5	354	599
Contributions - non monetary	3.5	1,071	172
Found assets		84	3
(Increase)/decrease on provision for landfill liability		1,550	(506)
Share of net profits (or loss) of associates and joint ventures	6.2	27	19
Other income	3.7	820	1,057
<b>Total income</b>		<b>46,969</b>	<b>38,346</b>
<b>Expenses</b>			
Employee costs	4.1	16,394	15,081
Materials and services	4.2	14,616	10,665
Depreciation	4.3	8,863	8,975
Amortisation - intangible assets	4.4	189	187
Amortisation - right of use assets	4.5	3	-
Bad and doubtful debts		15	56
Net (gain) or loss on disposal of property, infrastructure, plant and equipment	3.6	1,330	1,856
Borrowing costs	4.7	141	164
Finance costs - leases	4.6	1	-
Other expenses	4.8	1,482	1,564
<b>Total expenses</b>		<b>43,034</b>	<b>38,548</b>
<b>Surplus/(deficit) for the year</b>		<b>3,935</b>	<b>(203)</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	11,909	9,856
<b>Total comprehensive result</b>		<b>15,844</b>	<b>9,653</b>

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

## Balance Sheet

As at 30 June 2021

	NOTE	2021 \$'000	2020 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1(a)	14,180	6,545
Trade and other receivables	5.1(c)	3,216	3,916
Other financial assets	5.1(b)	15,500	14,375
Inventories	5.2(a)	61	77
Other assets	5.2(b)	539	316
<b>Total current assets</b>		<b>33,496</b>	<b>25,229</b>
<b>Non-current assets</b>			
Investments in associates, joint arrangements and subsidiaries	6.2	630	603
Property, infrastructure, plant and equipment	6.1	379,052	367,971
Right-of-use assets	5.8	63	-
Intangible assets	5.2(c)	1,038	1,236
<b>Total non-current assets</b>		<b>380,783</b>	<b>369,810</b>
<b>Total assets</b>		<b>414,279</b>	<b>395,039</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3(a)	3,291	2,726
Trust funds and deposits	5.3(b)	1,156	1,251
Unearned income	5.3(c)	4,817	341
Provisions	5.5	3,142	3,844
Interest-bearing liabilities	5.4	1,259	247
Lease liabilities	5.8	13	-
<b>Total current liabilities</b>		<b>13,678</b>	<b>8,409</b>
<b>Non-current liabilities</b>			
Provisions	5.5	5,488	6,151
Interest-bearing liabilities	5.4	1,936	3,196
Lease liabilities	5.8	50	-
<b>Total non-current liabilities</b>		<b>7,474</b>	<b>9,347</b>
<b>Total liabilities</b>		<b>21,152</b>	<b>17,756</b>
<b>Net assets</b>		<b>393,127</b>	<b>377,283</b>
<b>Equity</b>			
Accumulated surplus		102,642	107,416
Reserves	9.1	290,485	269,867
<b>Total Equity</b>		<b>393,127</b>	<b>377,283</b>

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

## Statement of Changes in Equity

For the Year Ended 30 June 2021

	NOTE	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2021</b>					
Balance at beginning of the financial year		377,282	107,415	253,546	16,321
Surplus/(deficit) for the year		3,935	3,935	-	-
Net asset revaluation increment/(decrement)	6.1	11,909	-	11,909	-
Transfers to other reserves	9.1(b)	-	(13,578)	-	13,578
Transfers from other reserves	9.1(b)	-	4,869	-	(4,869)
<b>Balance at end of the financial year</b>		<b>393,127</b>	<b>102,642</b>	<b>265,455</b>	<b>25,030</b>
<b>2020</b>					
Balance at beginning of the financial year		367,629	107,702	243,690	16,237
Surplus/(deficit) for the year		(203)	(203)	-	-
Net asset revaluation increment/(decrement)	6.1	9,856	-	9,856	-
Transfers to other reserves	9.1(b)	-	(5,945)	-	5,945
Transfers from other reserves	9.1(b)	-	5,861	-	(5,861)
<b>Balance at end of the financial year</b>		<b>377,282</b>	<b>107,415</b>	<b>253,546</b>	<b>16,321</b>

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



## Statement of Cash Flows

For the Year Ended 30 June 2021

	Note	2021 Inflows / (Outflows) \$'000	2020 Inflows / (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		25,467	23,448
Statutory fees and fines		1,050	1,102
User fees		1,334	1,160
Grants - operating		12,707	8,660
Grants - capital		2,480	2,947
Contributions - monetary		354	599
Interest received		497	535
Trust funds and deposits (net)		(94)	220
Other receipts		464	478
Net GST refund/(payment)		(2,099)	(2,146)
Employee costs		(16,208)	(14,723)
Materials and services		(6,723)	(6,991)
Other payments		(1,489)	(1,233)
<b>Net cash provided by operating activities</b>	<b>9.2</b>	<b>17,739</b>	<b>14,056</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(8,943)	(11,519)
Proceeds from sale of property, infrastructure, plant and equipment	3.6	354	103
Payments for investments		(15,500)	(14,375)
Proceeds from sale of investments		14,375	13,750
<b>Net cash (used in) investing activities</b>		<b>(9,714)</b>	<b>(12,041)</b>
<b>Cash flows from financing activities</b>			
Finance costs	4.7	(141)	(163)
Repayment of borrowings		(248)	(482)
<b>Net cash (used in) financing activities</b>		<b>(389)</b>	<b>(645)</b>
Net increase (decrease) in cash and cash equivalents		7,635	1,370
Cash and cash equivalents at the beginning of the financial year		6,545	5,175
<b>Cash and cash equivalents at the end of the financial year</b>		<b>14,180</b>	<b>6,545</b>
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 2021

	2021 \$'000	2020 \$'000
<b>Property</b>		
Land improvements	101	191
<b>Total land</b>	<b>101</b>	<b>191</b>
Buildings	1,317	1,454
Site improvements	709	700
<b>Total buildings</b>	<b>2,026</b>	<b>2,154</b>
<b>Total property</b>	<b>2,127</b>	<b>2,345</b>
<b>Plant and equipment</b>		
Plant, machinery and equipment	420	1,193
Computers and telecommunications	240	129
Intangibles	110	208
<b>Total plant and equipment</b>	<b>770</b>	<b>1,530</b>
<b>Infrastructure</b>		
Roads	2,793	5,481
Bridges	1,604	105
Footpaths and cycleways	1,005	937
Drainage	636	715
Kerb and channel	-	212
Waste management	9	194
<b>Total infrastructure</b>	<b>6,047</b>	<b>7,644</b>
<b>Total capital works expenditure</b>	<b>8,943</b>	<b>11,519</b>
Represented by:		
New asset expenditure	2,843	926
Asset renewal expenditure	5,337	9,549
Asset expansion expenditure	96	-
Asset upgrade expenditure	668	1,044
<b>Total capital works expenditure</b>	<b>8,943</b>	<b>11,519</b>

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

## Overview

### Introduction

The Mount Alexander Shire Council was established by an Order of the Governor in Council on 17 January 1995 and is a body corporate. The Council's main office is located at the corner of Lyttleton and Lloyd Streets, Castlemaine.

### 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 1989, and the Local Government (Planning and Reporting) Regulations 2014.

### Significant accounting policies

#### (a) Basis of accounting

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1).
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1).
- the determination of employee provisions (refer to Note 5.5).
- the determination of 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).
- 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.

#### Impact of Covid-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. While the impacts of the pandemic have abated somewhat through the 2020-21 year, Council has noted the following significant impacts on its financial operations:

- Additional revenue – additional grant funding was received for the Working for Victoria initiative (\$1.05 million) and Local Roads and Community Infrastructure Program (\$1.20 million).
- Revenue foregone – waivers and rent relief totalled \$78,500. Additionally 89 ratepayers contacted Council requiring financial hardship support.

# Notes to the financial statements

## Note 1

### Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted

a materiality threshold with explanations provided if the variance is 10 percent and is greater than \$100,000. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

### 1.1 – Income and expenditure

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
<b>Income</b>					
Rates and charges	24,833	25,041	208	1%	
Statutory fees and fines	1,129	1,050	(79)	(7%)	
User fees	1,264	1,334	70	6%	
Grants - operating	9,717	12,956	3,239	33%	1
Grants - capital	2,206	2,682	476	22%	2
Contributions - monetary	200	354	154	77%	3
Contributions - non monetary	34	1,071	1,037	3051%	4
Found assets	-	84	84	0%	
(Increase)/decrease on provision for landfill liability	-	1,550	1,550	0%	5
Share of net profits/(losses) of associates and joint ventures	1	27	26	2551%	
Other income	760	820	60	8%	
<b>Total income</b>	<b>40,144</b>	<b>46,969</b>	<b>6,825</b>	<b>17%</b>	
<b>Expenditure</b>					
Employee costs	16,999	16,394	(605)	(4%)	
Materials and services	15,189	14,616	(573)	(4%)	
Depreciation	9,026	8,863	(163)	(2%)	
Amortisation - Intangible assets	195	189	(6)	(3%)	
Amortisation - Right of use assets	-	3	3	0%	
Bad and doubtful debts	7	15	8	112%	
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	383	1,330	947	247%	6
Borrowing costs	142	141	(1)	(1%)	
Finance costs - Leases	-	1	1	0%	
Other expenses	1,625	1,482	(143)	(9%)	
<b>Total expenses</b>	<b>43,566</b>	<b>43,034</b>	<b>(532)</b>	<b>(1%)</b>	
<b>Surplus/(deficit) for the year</b>	<b>(3,422)</b>	<b>3,935</b>	<b>7,357</b>	<b>(215%)</b>	

## Note 1 Performance against budget (cont.)

### (i) Explanation of material variations

#### 1 Grants - operating

Unbudgeted operating grants were received for Outdoor Eating and Entertainment (\$250,000) and Get Lost Platform Stage Two (\$225,000). In addition the Commonwealth Government paid \$2,763,757 of the 2021/2022 Victorian Grant Commission funding early during 2020/2021.

#### 2 Grants - capital

A number of unbudgeted grants were received during the year. Some of the higher value grants include the Harcourt Female Friendly Change Rooms (\$264,000), Rural Council ICT Infrastructure program (\$100,000), Chewton Paths Stage 1 (\$80,000), Ray Street Footpath Construction (\$75,000) and Castlemaine E-waste shelter (\$67,500). In addition the budgeted grant for the Small Town Streetscapes stage 2 project (\$258,750) has been received but the works have not been completed, so the funds have been recognised as prepaid income.

#### 3 Contributions - monetary

Greater than expected monetary contributions were received from open space levies (\$114,000) and developer contributions (\$29,000). These are set aside in specific reserve accounts for future funding of works.

#### 4 Contributions - non monetary

Assets that were gifted from developers this financial year and not budgeted for include drainage (\$557,000) and roads (\$322,000).

#### 5 (Increase)/decrease on provision for landfill liability

The estimated future costs of rehabilitating the landfill have reduced due to a decrease in the estimated contractor cost, inflation rate and future interest rates. This results in a reduction to the liability, the offset of which is the non-cash recognition of an income amount.

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

Unbudgeted disposal of infrastructure assets was incurred (\$938,000).

**Note 1 Performance against budget (cont.)****1.2 – Capital works**

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
<b>Property</b>					
Land improvements	490	101	(389)	(79%)	1
<b>Total Land</b>	<b>490</b>	<b>101</b>	<b>(389)</b>	<b>(79%)</b>	
Buildings and site improvements	2,199	2,026	(174)	(8%)	
<b>Total Buildings</b>	<b>2,199</b>	<b>2,026</b>	<b>(174)</b>	<b>(8%)</b>	
<b>Total Property</b>	<b>2,690</b>	<b>2,127</b>	<b>(563)</b>	<b>(21%)</b>	
<b>Plant and Equipment</b>					
Plant, machinery and equipment	1,049	420	(629)	(60%)	2
Computers and telecommunications	164	240	76	46%	
Intangibles	114	110	(4)	(4%)	
<b>Total Plant and Equipment</b>	<b>1,327</b>	<b>770</b>	<b>(557)</b>	<b>(42%)</b>	
<b>Infrastructure</b>					
Roads	3,620	2,793	(827)	(23%)	3
Bridges	2,124	1,604	(520)	(24%)	4
Footpaths and cycleways	1,153	1,005	(148)	(13%)	5
Drainage	821	636	(185)	(22%)	6
Waste management	-	9	9	0%	
<b>Total Infrastructure</b>	<b>7,718</b>	<b>6,047</b>	<b>(1,672)</b>	<b>(22%)</b>	
<b>Total Capital Works Expenditure</b>	<b>11,735</b>	<b>8,943</b>	<b>(2,792)</b>	<b>(24%)</b>	
Represented by:					
New asset expenditure	1,604	2,843	1,239	77%	
Asset renewal expenditure	6,711	5,337	(1,374)	(20%)	
Asset expansion expenditure	-	96	96	0%	
Asset upgrade expenditure	3,420	668	(2,752)	(80%)	
<b>Total Capital Works Expenditure</b>	<b>11,735</b>	<b>8,943</b>	<b>(2,792)</b>	<b>(24%)</b>	

**Note 1 Performance against budget (cont.)****(i) Explanation of material variations****1 Land improvements**

Projects not yet started include Norwood Hill recreation reserve (\$206,500) and environmental remediation at Castlemaine Depot (\$117,500).

**2 Plant, machinery and equipment**

Deliveries were delayed due to COVID-19 for new major plant (\$375,000), new water truck (\$250,000) and new motor vehicles (\$126,000).

**3 Roads**

Savings were incurred for some projects including Muckleford Castlemaine Road Reconstruction (\$402,500) and Specimen Gully Road Upgrade (\$118,250). Other projects were not completed and are set for completion in 2021/2022 including Frederick Street Design (\$121,500), Small Town Streetscapes Stage Two (\$376,000) and Maldon Streetscape Rejuvenation (\$81,500).

**4 Bridges**

Tender was complete and works commencing in July 2021 for three Barfold bridges (\$316,000) whilst the Campbells Creek Fryers Road Bridge is scheduled for completion in 2021/2022 (\$170,000).

**5 Footpaths and cycleways**

Savings were incurred on the Chewton Paths Stage 1 project (\$135,000) and the Footpath Design for Gaffney Street/Reckleben Street is expected to be completed in 2021/2022 (\$31,500).

**6 Drainage**

The Castlemaine Campbells Creek Levees upgrade has completed the designs but construction not yet completed (\$207,250).

## Note 2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

### 2(a)

#### Our People

- Socially connected, safe and inclusive communities
- Local services that support the needs of our community
- Improved health and wellbeing
- A welcoming place for all

Population + Health + Wellbeing + Support + Resilience  
+ Partnerships + Social services + Connections

#### Our Place

- Well managed assets for now and into the future
- A clean and green community
- Well planned-for growth

Buildings + Sport and recreation facilities + Roads  
+ Footpaths + Drainage + Trails + Playgrounds + Gardens  
+ Natural environment + Waste + Recycling + Heritage

#### Our Economy

- A creative and innovative economy
- Great opportunities for education and technology
- An innovative and sustainable organisation

Business + Economy + Jobs + Education + Creativity  
+ Innovation + Tourism + Culture

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

	Income	Expenses	Surplus/ (Deficit)	Grants included in Income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2021</b>					
Our People	4,004	11,376	(7,372)	5,136	743
Our Place	16,055	24,201	(8,146)	3,059	378,308
Our Economy	26,910	7,457	19,454	7,444	35,228
	<b>46,969</b>	<b>43,034</b>	<b>3,935</b>	<b>15,639</b>	<b>414,279</b>
<b>2020</b>					
Our People	3,171	11,004	(7,833)	3,588	704
Our Place	10,741	22,190	(11,449)	2,236	367,262
Our Economy	24,939	5,860	19,079	4,883	27,072
	<b>38,851</b>	<b>39,054</b>	<b>(203)</b>	<b>10,707</b>	<b>395,038</b>



### Note 3 Funding for the delivery of our services

#### 3.1 – Rates and charges

Council uses capital improved valuation (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its value of land and all its improvements.

The valuation base used to calculate general rates for 2020/21 was \$5.901 million (2019/20 \$5.291 million).

	2021 \$'000	2020 \$'000
General rates	20,390	19,612
Waste management charge	4,651	4,463
<b>Total rates and charges</b>	<b>25,041</b>	<b>24,075</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation will be first applied in the rating year commencing 1 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

	2021 \$'000	2020 \$'000
Animal control	197	183
Planning permits and fees	461	449
Health registrations	151	124
Local laws	20	46
Parking fines	16	103
Building	166	122
Other fines	38	31
<b>Total statutory fees and fines</b>	<b>1,050</b>	<b>1,058</b>

Statutory fees and fines (including parking 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

	2021 \$'000	2020 \$'000
Home and community care	487	371
Employee vehicle contribution	115	125
Facility hire	10	35
Tourism services	86	54
Waste management services	436	384
Infrastructure	109	81
Other fees and charges	91	111
<b>Total user fees</b>	<b>1,334</b>	<b>1,160</b>

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

### Note 3 Funding for the delivery of our services (cont.)

#### 3.4 – Funding from other levels of government

	2021 \$'000	2020 \$'000
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	8,203	7,748
State funded grants	7,435	2,960
<b>Total grants received</b>	<b>15,639</b>	<b>10,708</b>
<b>(a) Operating Grants</b>		
<b>Recurrent – Commonwealth Government</b>		
Financial Assistance Grants	5,294	5,327
Home support packages	1,410	1,280
Veterans' Affairs	51	70
Other	4	4
<b>Recurrent – State Government</b>		
Home and community care	293	165
School crossing supervisors	60	62
Maternal and child health	369	216
Community health	21	25
Environment	36	36
Emergency management	146	120
Youth	64	64
Other	-	2
<b>Total recurrent operating grants</b>	<b>7,748</b>	<b>7,371</b>
<b>Non-recurrent – Commonwealth Government</b>		
Natural environment	20	-
Storm recovery	35	-
<b>Non-recurrent – State Government</b>		
Family and children	-	36
Infrastructure	-	20
Maldon Streetscape Rejuvenation	2,686	-
Local roads and community infrastructure	234	-
Roadside Strategic Fuel Management Plan	70	-
Recreation facilities and reserves	25	218
Economic development	351	54
Building	83	-
Victorian Goldfields Railway training	90	-
Community Partnerships	167	82
COVID-19	299	21
Social housing	28	-
Working for Victoria	1,053	-
Other	67	48
<b>Total non-recurrent operating grants</b>	<b>5,208</b>	<b>479</b>
<b>Total operating grants</b>	<b>12,956</b>	<b>7,850</b>

**Note 3 Funding for the delivery of our services (cont.)**  
**3.4 – Funding from other levels of government (cont.)**

	2021 \$'000	2020 \$'000
<b>(b) Capital Grants</b>		
<b>Recurrent – Commonwealth Government</b>		
Roads to Recovery	1,098	1,066
<b>Total recurrent capital grants</b>	<b>1,098</b>	<b>1,066</b>
<b>Non-recurrent – Commonwealth Government</b>		
Bridges	292	-
<b>Non-recurrent – State Government</b>		
Buildings	-	144
Infrastructure	342	1,401
Local roads and community infrastructure	379	-
Waste management	68	51
Information technology	100	-
Plant and equipment	13	60
Parks and gardens	50	-
Recreation facilities and reserves	342	136
<b>Total non-recurrent capital grants</b>	<b>1,584</b>	<b>1,792</b>
<b>Total capital grants</b>	<b>2,682</b>	<b>2,858</b>
<b>c) Unspent grants received on condition that they be spent in a specific manner</b>		
<b>Operating</b>		
Balance at start of year	2,999	2,594
Received during the financial year and remained unspent at balance date	2,780	2,999
Received in prior years and spent during the financial year	(2,999)	(2,594)
<b>Balance at year end</b>	<b>2,780</b>	<b>2,999</b>
<b>Capital</b>		
Balance at start of year	96	-
Received during the financial year and remained unspent at balance date	4,800	96
Received in prior years and spent during the financial year	(96)	-
<b>Balance at year end</b>	<b>4,800</b>	<b>96</b>

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

**Note 3 Funding for the delivery of our services (cont.)****3.5 – Contributions**

	2021 \$'000	2020 \$'000
Monetary	354	599
Non-monetary	1,071	172
<b>Total contributions</b>	<b>1,425</b>	<b>771</b>
Contributions of non-monetary assets were received in relation to the following asset classes:		
Land under roads	160	34
Drainage	557	-
Roads	321	82
Pathways	33	-
Kerb and channel	-	56
<b>Total non-monetary contributions</b>	<b>1,071</b>	<b>172</b>

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

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

	2021 \$'000	2020 \$'000
Proceeds of sale	354	103
Written down value of assets disposed	(1,684)	(1,959)
<b>Total net gain / (loss) on disposal of property, infrastructure, plant and equipment</b>	<b>(1,330)</b>	<b>(1,856)</b>

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

**3.7 – Other income**

	2021 \$'000	2020 \$'000
Interest	356	535
Fuel Tax Credits	84	63
Rates and valuation reimbursements	47	33
Debt collection	45	44
Insurance claims	-	14
Rental	210	157
Other	78	211
<b>Total other income</b>	<b>820</b>	<b>1,057</b>

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

**Note 4 The cost of delivering services****4.1**

	2021 \$'000	2020 \$'000
<b>(a) Employee costs</b>		
Wages and salaries	14,195	13,109
WorkCover	514	413
Superannuation	1,280	1,167
Fringe benefits tax	53	66
Other	352	326
<b>Total employee costs</b>	<b>16,394</b>	<b>15,081</b>

**(b) Superannuation**

Council made contributions to the following funds:

**Defined benefit fund**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	61	78
	<b>61</b>	<b>78</b>
Employer contributions payable at reporting date	-	-

**Accumulation funds**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	675	438
Employer contributions - other funds	545	652
	<b>1,220</b>	<b>1,089</b>
Employer contributions payable at reporting date	1	4

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

**4.2 – Materials and services**

	2021 \$'000	2020 \$'000
Service providers	5,594	2,306
Waste management	2,879	2,687
Buildings	680	657
Animal control	196	196
Recreation facilities and reserves	784	807
Parks and gardens	815	789
Materials	1,079	819
Utilities	584	647
Office administration	650	380
Information technology	633	646
Insurance	356	323
Plant and fleet	363	407
Other	3	2
<b>Total materials and services</b>	<b>14,616</b>	<b>10,665</b>

**Note 4 The cost of delivering services (cont.)****4.3 – Depreciation**

	2021 \$'000	2020 \$'000
Property	2,465	2,427
Plant and equipment	834	777
Infrastructure	5,564	5,772
<b>Total depreciation</b>	<b>8,863</b>	<b>8,975</b>

Refer to note 5.2(c), 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

**4.4 Amortisation - Intangible assets**

	2021 \$'000	2020 \$'000
Software	189	187
<b>Total Amortisation - Intangible assets</b>	<b>189</b>	<b>187</b>

**4.5 Amortisation - Right of use assets**

	2021 \$'000	2020 \$'000
Photocopiers	3	-
<b>Total Amortisation - Right of use assets</b>	<b>3</b>	<b>-</b>

**4.6 Finance Costs - Leases**

	2021 \$'000	2020 \$'000
Interest - Lease liabilities	1	-
<b>Total finance costs</b>	<b>1</b>	<b>-</b>

**4.7 Borrowing costs**

	2021 \$'000	2020 \$'000
Interest - Borrowings	141	164
<b>Total borrowing costs</b>	<b>141</b>	<b>164</b>

## Note 4 The cost of delivering services (cont.)

### 4.8 Other expenses

	2021 \$'000	2020 \$'000
Auditors' remuneration - VAGO	38	36
Auditors' remuneration - Internal	59	34
Councillors' allowances	196	206
Community grants	423	386
Library contribution	537	527
Landfill levy	-	160
Other	229	215
<b>Total other expenses</b>	<b>1,482</b>	<b>1,564</b>

## Note 5 Our financial position

### 5.1 – Financial assets

	2021 \$'000	2020 \$'000
<b>(a) Cash and cash equivalents</b>		
Cash on hand	2	2
Cash at bank	14,173	5,788
Term deposits	5	755
<b>Total cash and cash equivalents</b>	<b>14,180</b>	<b>6,545</b>
<b>(b) Other financial assets</b>		
Term deposits - current	15,500	14,375
<b>Total other financial assets</b>	<b>15,500</b>	<b>14,375</b>
<b>Total financial assets</b>	<b>29,680</b>	<b>20,920</b>
Council's 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)	1,156	1,251
– Statutory reserve funds allocated for specific future purposes (Note 9.1)	1,363	1,342
<b>Total restricted funds</b>	<b>2,519</b>	<b>2,593</b>
<b>Total unrestricted cash and cash equivalents</b>	<b>11,662</b>	<b>3,952</b>
<b>Intended allocations</b>		
Although not externally restricted the following amounts have been allocated specific future purposes by Council:		
– cash held to fund carried forward capital works (Note 9.1)	9,025	1,339
– cash held for unspent grants (Note 9.1)	2,764	2,754
– cash held for other discretionary reserves (Note 9.1)	11,879	10,887
<b>Total funds subject to intended allocations</b>	<b>23,668</b>	<b>14,980</b>
<b>Available cash funds</b>	<b>3,494</b>	<b>3,347</b>

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

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

**Note 5 Our financial position (cont.)****5.1 – Financial assets (cont.)**

	2021 \$'000	2020 \$'000
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
<b>Statutory receivables</b>		
Rates debtors	3,048	3,473
Provision for doubtful debts - rates	(42)	(36)
Prepaid rates	(992)	(394)
Traffic infringement debtors	13	45
Provision for doubtful debts - traffic infringements	(1)	(1)
Pet infringement debtors	14	10
Net GST receivable	2	(2)
<b>Non-statutory receivables</b>		
Home and community care	87	46
State Government	156	155
Other debtors	939	627
Provision for doubtful debts - other debtors	(9)	(7)
<b>Total trade and other receivables</b>	<b>3,216</b>	<b>3,916</b>

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.



**Note 5 Our financial position (cont.)**  
**5.2 – Non-financial assets**

	2021 \$'000	2020 \$'000
<b>(a) Inventories</b>		
Inventories held for use	31	40
Inventories held for sale	30	37
<b>Total inventories</b>	<b>61</b>	<b>77</b>
Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.		
<b>(b) Other assets</b>		
Prepayments	147	231
Accrued income	392	85
<b>Total other assets</b>	<b>539</b>	<b>316</b>
<b>(c) Intangible assets</b>		
Software	1,038	1,236
<b>Total intangible assets</b>	<b>1,038</b>	<b>1,236</b>
<b>Gross carrying amount</b>		
Balance at 1 July 2020	1,904	
Disposals	(24)	
<b>Balance at 1 July 2021</b>	<b>1,880</b>	
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2020	668	
Amortisation expense	189	
Disposals	(15)	
<b>Balance at 1 July 2021</b>	<b>842</b>	
Net book value at 30 June 2020	1,236	
<b>Net book value at 30 June 2021</b>	<b>1,038</b>	

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

**Note 5 Our financial position (cont.)****5.3 – Payables**

	2021 \$'000	2020 \$'000
<b>(a) Trade and other payables</b>		
Trade payables	637	1,217
Accrued loan interest	10	9
Accrued expenses	2,644	1,500
<b>Total trade and other payables</b>	<b>3,291</b>	<b>2,726</b>
<b>(b) Trust funds and deposits</b>		
Refundable deposits	53	43
Fire Services Property Levy	283	445
Retention amounts	328	306
Heritage fund	34	34
Central Victorian Primary Care Partnership	447	415
Other refundable deposits	11	8
<b>Total trust funds and deposits</b>	<b>1,156</b>	<b>1,251</b>
<b>(c) Unearned income</b>		
Grants received in advance - operating	17	245
Grants received in advance - capital	4,800	96
<b>Total trust funds and deposits</b>	<b>4,817</b>	<b>341</b>

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 Services Property 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.

**Central Victorian Primary Care Partnership (PCP)**

Central Victorian Primary Care Partnership (PCP) - Council has an auspice arrangement in which we manage the funds, incomings and outgoings, on behalf of PCP. Central Victorian Primary Care Partnership is an established network of local health and human service organisations working together to find smarter ways of making our service system work better, so that the health and wellbeing of our communities is improved.

**Note 5 Our financial position (cont.)****5.4 – Interest-bearing liabilities**

	2021 \$'000	2020 \$'000
<b>Current</b>		
Borrowings – secured	1,259	247
	<b>1,259</b>	<b>247</b>
<b>Non-current</b>		
Borrowings – secured	1,936	3,196
	<b>1,936</b>	<b>3,196</b>
<b>Total</b>	<b>3,195</b>	<b>3,443</b>
Borrowings are secured by a mortgage over the general rates and charges of Council		
<b>(a) The maturity profile for Council's borrowings is:</b>		
Not later than one year	1,259	247
Later than one year and not later than five years	596	1,722
Later than five years	1,340	1,474
	<b>3,195</b>	<b>3,443</b>

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. Council determines the classification of its interest bearing liabilities at initial recognition.

**5.5 – Provisions**

	Employee \$'000	Landfill restoration \$'000	Total \$'000
<b>2021</b>			
Balance at beginning of the financial year	3,056	6,938	9,994
Additional provisions	1,377	(1,227)	150
Amounts used	(1,072)	-	(1,072)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(119)	(323)	(442)
<b>Balance at the end of the financial year</b>	<b>3,242</b>	<b>5,388</b>	<b>8,630</b>
<b>2020</b>			
Balance at beginning of the financial year	2,699	6,432	9,131
Additional provisions	1,442	337	1,779
Amounts used	(1,141)	-	(1,141)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	56	169	225
<b>Balance at the end of the financial year</b>	<b>3,056</b>	<b>6,938</b>	<b>9,994</b>

**Note 5 Our financial position (cont.)**  
**5.5 – Provisions (cont.)**

	2021 \$'000	2020 \$'000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	900	818
Long service leave	131	157
Rostered days off	133	149
	<b>1,164</b>	<b>1,124</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	286	188
Long service leave	1,178	1,036
	<b>1,464</b>	<b>1,224</b>
<b>Total current employee provisions</b>	<b>2,628</b>	<b>2,348</b>
<b>Non-current</b>		
Long service leave	614	709
<b>Total non-current employee provisions</b>	<b>614</b>	<b>709</b>
Aggregate carrying amount of employee provisions:		
Current	2,628	2,348
Non-current	614	709
<b>Total aggregate carrying amount of employee provisions</b>	<b>3,242</b>	<b>3,057</b>

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

**Wages and salaries and annual leave**

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

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as 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. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability.

Key assumptions:	2021	2020
Discount rate	1.66%	0.89%
Index rate	2.95%	4.25%

**Note 5 Our financial position (cont.)**  
**5.5 – Provisions (cont.)**

	2021 \$'000	2020 \$'000
<b>(b) Landfill restoration</b>		
Current	514	1,496
Non-current	4,874	5,442
	<b>5,388</b>	<b>6,938</b>

Council is obligated to restore the Castlemaine site to a particular standard. Since April 2020 the landfill has operated as a transfer station with all general waste carted offsite. There are plans to develop the site to become a better practice resource and recovery centre. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Key assumptions:	2021	2020
Inflation rate	1.10%	2.20%
Estimated cost to rehabilitate	\$5,302,897	\$6,518,897

**5.6 – Financing arrangements**

	2021 \$'000	2020 \$'000
The Council has the following funding arrangements in place as at 30 June 2021		
Bank overdraft	500	500
Credit card facilities	300	300
<b>Total facilities</b>	<b>800</b>	<b>800</b>
Used facilities	38	48
<b>Unused facilities</b>	<b>762</b>	<b>752</b>

**Note 5 Our financial position (cont.)****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.

<b>2021</b>	<b>Not later than 1 year \$'000</b>	<b>Later than 1 year and not later than 2 years \$'000</b>	<b>Later than 2 years and not later than 5 years \$'000</b>	<b>Total \$'000</b>
<b>Operating</b>				
Aged and disability services	103	103	103	309
Consultancy	31	-	-	31
IT and software licences	465	401	816	1,682
Waste management	3,314	3,314	1,135	7,763
Professional services	133	115	204	452
Recreation services	490	502	-	992
Regulatory compliance	210	-	-	210
Tree management	488	487	1,463	2,438
Uniform	40	45	165	250
Utility supply	100	-	-	100
<b>Total operating</b>	<b>5,374</b>	<b>4,967</b>	<b>3,886</b>	<b>14,227</b>
<b>Capital</b>				
Bridges	507	-	-	507
Buildings	892	-	-	892
Drainage	334	-	-	334
Other	319	-	-	319
Pathways	866	-	-	866
Plant and equipment	717	-	-	717
Recreation	271	-	-	271
Roads	73	-	-	73
<b>Total capital</b>	<b>3,979</b>	<b>-</b>	<b>-</b>	<b>3,979</b>

**Note 5 Our financial position (cont.)****5.7 –Commitments (cont.)**

<b>2020</b>	<b>Not later than 1 year \$'000</b>	<b>Later than 1 year and not later than 2 years \$'000</b>	<b>Later than 2 years and not later than 5 years \$'000</b>	<b>Total \$'000</b>
<b>Operating</b>				
Aged and disability services	142	142	285	569
Consultancy	36	-	-	36
Election services	157	-	-	157
IT and software licenses	346	216	683	1,245
Professional services	110	70	131	311
Recreation services	491	508	-	999
Regulatory compliance	204	210	-	414
Utility supply	200	100	-	300
Waste management	3,195	2,744	2,273	8,212
<b>Total operating</b>	<b>4,881</b>	<b>3,990</b>	<b>3,372</b>	<b>12,243</b>
<b>Capital</b>				
Buildings	94	-	-	94
Drainage	16	-	-	16
Other	490	-	-	490
Pathways	143	-	-	143
Recreation	493	-	-	493
Roads	114	-	-	114
<b>Total capital</b>	<b>1,350</b>	<b>-</b>	<b>-</b>	<b>1,350</b>

## Note 5 Our financial position (cont.)

### 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.



**Note 5 Our financial position (cont.)****5.8 – Leases**

<b>2020</b>	<b>Photocopiers \$'000</b>	
Balance at 1 July 2019	-	
Additions	-	
Amortisation charge	-	
<b>Balance at 30 June 2020</b>	<b>-</b>	
<b>2021</b>		
Balance at 1 July 2020	-	
Additions	66	
Amortisation charge	(3)	
<b>Balance at 30 June 2021</b>	<b>63</b>	
<b>Lease Liabilities</b>	<b>2021 \$'000</b>	<b>2020 \$'000</b>
Maturity analysis - contractual undiscounted cash flows		
Less than one year	14	-
One to five years	53	-
More than five years	-	-
<b>Total undiscounted lease liabilities as at 30 June:</b>	<b>67</b>	<b>-</b>
Lease liabilities included in the Balance Sheet at 30 June:		
Current	13	-
Non-current	50	-
<b>Total lease liabilities</b>	<b>63</b>	<b>-</b>

## Note 6 Assets we manage

## 6.1 – Property, infrastructure, plant &amp; equipment

	At fair value 30 June 2020 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	At fair value 30 June 2021 \$'000
<b>Summary of property, infrastructure, plant and equipment</b>									
Land and land improvements	32,650	-	160	2,889	(224)	(104)	183	423	35,977
Building and site improvements	35,240	-	-	825	(2,241)	(374)	(169)	1,672	34,953
Plant and equipment	3,762	-	-	-	(834)	(191)	-	468	3,205
Infrastructure	289,325	-	995	8,194	(5,564)	(1,019)	-	4,643	296,574
Work in progress	6,994	8,943	-	-	-	-	(388)	(7,207)	8,342
	<b>367,970</b>	<b>8,943</b>	<b>1,155</b>	<b>11,909</b>	<b>(8,863)</b>	<b>(1,688)</b>	<b>(375)</b>	<b>0</b>	<b>379,052</b>

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
<b>Summary of Work in Progress</b>					
Land and land improvements	305	810	(41)	(955)	119
Buildings and site improvements	1,201	1,317	(284)	(878)	1,356
Plant and equipment	93	661	(1)	(470)	283
Infrastructure	5,277	6,047	(62)	(4,905)	6,357
Intangibles	119	110	-	-	228
<b>Total</b>	<b>6,994</b>	<b>8,943</b>	<b>(388)</b>	<b>(7,207)</b>	<b>8,342</b>

**Note 6 Assets we manage (cont.)****6.1 – Property, infrastructure, plant & equipment (cont.)**

	Land specialised \$'000	Land non- specialised \$'000	Land improvements \$'000	Total land and land improvements \$'000	Buildings specialised \$'000	Buildings non- specialised \$'000	Site improvements \$'000	Total buildings \$'000	Work in progress \$'000	Total property \$'000
<b>(a) Property</b>										
At fair value 1 July 2020	690	28,997	5,812	35,499	56,203	15,158	8,747	80,109	1,505	117,113
Accumulated depreciation at 1 July 2020	-	-	(2,849)	(2,849)	(31,860)	(10,434)	(2,576)	(44,869)	-	(47,718)
	<b>690</b>	<b>28,997</b>	<b>2,963</b>	<b>32,650</b>	<b>24,344</b>	<b>4,725</b>	<b>6,172</b>	<b>35,240</b>	<b>1,505</b>	<b>69,396</b>
<b>Movements in fair value</b>										
Additions	-	-	423	423	697	166	809	1,672	2,127	4,222
Contributions	160	-	-	160	-	-	-	-	-	160
Revaluation	-	2,889	-	2,889	1,681	455	-	2,136	-	5,025
Disposal	-	(104)	-	(104)	(662)	(166)	(8)	(835)	-	(939)
Write-off	-	-	-	-	-	-	-	-	(325)	(325)
Transfers	-	-	203	203	(203)	-	-	(203)	(1,833)	(1,833)
	<b>160</b>	<b>2,785</b>	<b>626</b>	<b>3,571</b>	<b>1,513</b>	<b>455</b>	<b>801</b>	<b>2,770</b>	<b>(31)</b>	<b>6,310</b>
<b>Movements in accumulated depreciation</b>										
Depreciation and amortisation	-	-	(224)	(224)	(1,473)	(414)	(354)	(2,241)	-	(2,465)
Accumulated depreciation of disposals	-	-	-	-	332	129	0	461	-	461
Revaluation	-	-	-	-	(989)	(322)	-	(1,311)	-	(1,311)
Transfers	-	-	(20)	(20)	34	-	-	34	-	14
	<b>-</b>	<b>-</b>	<b>(244)</b>	<b>(244)</b>	<b>(2,096)</b>	<b>(607)</b>	<b>(354)</b>	<b>(3,056)</b>	<b>-</b>	<b>(3,301)</b>
At fair value 30 June 2021	850	31,782	6,438	39,070	57,717	15,613	9,549	82,878	1,474	123,423
Accumulated depreciation at 30 June 2021	-	-	(3,093)	(3,093)	(33,956)	(11,041)	(2,929)	(47,925)	-	(51,018)
	<b>850</b>	<b>31,782</b>	<b>3,345</b>	<b>35,977</b>	<b>23,761</b>	<b>4,573</b>	<b>6,619</b>	<b>34,953</b>	<b>1,474</b>	<b>72,405</b>

**Note 6 Assets we manage (cont.)****6.1 – Property, infrastructure, plant & equipment (cont.)**

	Plant, machinery & equipment \$'000	Fixtures Fittings and Furniture \$'000	Work in progress \$'000	Total plant and equipment \$'000
<b>(b) Plant and Equipment</b>				
At fair value 1 July 2020	6,928	1,416	93	8,437
Accumulated depreciation at 1 July 2020	(3,460)	(1,123)	-	(4,583)
	<b>3,468</b>	<b>293</b>	<b>93</b>	<b>3,855</b>
<b>Movements in fair value</b>				
Additions	299	169	661	1,129
Disposal	(460)	-	-	(460)
Write-off	-	-	(1)	(1)
Transfers	-	-	(470)	(470)
	<b>(160)</b>	<b>169</b>	<b>190</b>	<b>198</b>
<b>Movements in accumulated depreciation</b>				
Depreciation and amortisation	(682)	(152)	-	(834)
Accumulated depreciation of disposals	269	-	-	269
	<b>(413)</b>	<b>(152)</b>	<b>-</b>	<b>(565)</b>
At fair value 30 June 2021	6,768	1,585	283	8,636
Accumulated depreciation at 30 June 2021	(3,873)	(1,275)	-	(5,148)
	<b>2,895</b>	<b>310</b>	<b>283</b>	<b>3,488</b>

**Note 6 Assets we manage (cont.)****6.1 – Property, infrastructure, plant & equipment (cont.)**

	Roads \$'000	Bridges \$'000	Footpaths & cycleways \$'000	Drainage \$'000	Kerb \$'000	Waste management \$'000	Work in progress \$'000	Total infrastructure \$'000
<b>(c) Infrastructure</b>								
At fair value 1 July 2020	218,900	70,777	9,591	47,669	9,710	5,747	5,277	367,671
Accumulated depreciation at 1 July 2020	(34,209)	(14,634)	(2,867)	(11,004)	(4,750)	(5,605)	-	(73,070)
	<b>184,691</b>	<b>56,143</b>	<b>6,724</b>	<b>36,665</b>	<b>4,961</b>	<b>142</b>	<b>5,277</b>	<b>294,601</b>
<b>Movements in fair value</b>								
Additions	2,768	501	638	563	173	-	6,047	10,690
Contributions	327	-	35	619	-	-	-	981
Found	19	-	-	109	-	-	-	128
Revaluation	4,922	-	-	-	-	-	-	4,922
Disposal	(1,250)	(142)	(175)	(25)	(3)	-	-	(1,595)
Write-off	-	-	-	-	-	-	(62)	(62)
Transfers	-	-	-	-	-	-	(4,905)	(4,905)
	<b>6,787</b>	<b>359</b>	<b>498</b>	<b>1,265</b>	<b>170</b>	<b>-</b>	<b>1,080</b>	<b>10,160</b>
<b>Movements in accumulated depreciation</b>								
Depreciation and amortisation	(3,923)	(651)	(316)	(450)	(187)	(38)	-	(5,564)
Accumulated depreciation of contributions	(6)	-	(2)	(62)	-	-	-	(70)
Accumulated depreciation of found assets	(3)	-	-	(41)	-	-	-	(44)
Accumulated depreciation of disposals	463	47	57	8	0	-	-	575
Revaluation	3,272	-	-	-	-	-	-	3,272
	<b>(197)</b>	<b>(604)</b>	<b>(261)</b>	<b>(544)</b>	<b>(187)</b>	<b>(38)</b>	<b>-</b>	<b>(1,830)</b>
At fair value 30 June 2021	225,686	71,136	10,089	48,935	9,881	5,747	6,357	377,831
Accumulated depreciation at 30 June 2021	(34,405)	(15,238)	(3,128)	(11,548)	(4,937)	(5,643)	-	(74,900)
	<b>191,281</b>	<b>55,898</b>	<b>6,961</b>	<b>37,386</b>	<b>4,944</b>	<b>104</b>	<b>6,357</b>	<b>302,931</b>

**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.

**Note 6 Assets we manage (cont.)****6.1 – Property, infrastructure, plant & equipment (cont.)**

	Depreciation Period Years	Threshold Limit \$'000
<b>Asset recognition thresholds and depreciation periods</b>		
Property		
– land improvements	10-100	15
Buildings		
– buildings	20-100	15
– building improvements	20-100	15
Plant and equipment		
– plant, machinery and equipment	3-10	7
– fixtures, fittings and furniture	3-5	7
– computers and telecommunications	2-10	7
Infrastructure		
– road pavements and seals	65	15
– road sealed surfaces	12-25	15
– road unsealed pavements	16-20	15
– road formation and earthworks	200	15
– road kerb, channel and minor culverts	25-100	15
– bridges deck	80	15
– bridges substructure	80-150	15
– footpaths and cycleways	30-80	15
– drainage pits	80	15
– drainage pipes	80-200	15
Intangible assets		
– software	5-10	25

**Note 6 Assets we manage (cont.)****6.1 – Property, infrastructure, plant & equipment (cont.)****Land under roads**

Council recognises land under roads it controls at discounted fair value.

**Depreciation and amortisation**

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

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

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

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

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

**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.

**Note 6 Assets we manage (cont.)****6.1 – Property, infrastructure, plant & equipment (cont.)****Valuation of land and buildings**

Valuation of land and buildings were undertaken by Chris Barrett (API Member No. 63083) of VRC Property Pty Ltd. 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 their fair value.

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

An index based revaluation was conducted in the current year for Land and Buildings, this valuation was based on the Valuer General indexation cost factors.

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation
Land	-	10,067	21,715	30/6/21
Specialised land	-	-	850	30/6/19
Land improvements	-	-	3,345	30/6/17
Site improvements	-	317	6,302	30/6/17
Buildings - specialised	-	-	4,573	30/6/21
Buildings - non specialised	-	23,761	-	30/6/21
<b>Total</b>	<b>-</b>	<b>34,145</b>	<b>36,785</b>	



**Note 6 Assets we manage (cont.)****6.1 – Property, infrastructure, plant & equipment (cont.)****Valuation of infrastructure**

Valuation of infrastructure assets has been determined in accordance with both an internal valuation undertaken by a Council officer and an independent valuation.

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

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

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Date of valuation
Roads	-	-	191,281	30/6/21
Bridges	-	-	55,898	30/6/20
Footpaths and cycleways	-	-	6,961	30/6/20
Drainage	-	-	37,386	30/6/20
Kerb and channel	-	-	4,944	30/6/11
Waste management	-	-	104	30/6/19
<b>Total</b>	<b>-</b>	<b>-</b>	<b>296,574</b>	

**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 of 85%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$860 per square metre.

**Specialised buildings** are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$306 to \$5,100 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 2 years to 56 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 12 years to 200 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2021 \$'000	2020 \$'000
<b>Reconciliation of specialised land</b>		
Land under roads	850	690
<b>Total specialised land</b>	<b>850</b>	<b>690</b>

**Note 6 Assets we manage (cont.)****6.2 – Investment in associates, joint arrangement and subsidiaries**

	2021 \$'000	2022 \$'000
<b>(a) Investments in associates</b>		
– Goldfields Regional Library Corporation	630	603

**Goldfields Regional Library Corporation**

Council is a member of the Goldfields Regional Library Corporation which provides library services to the municipalities of City of Greater Bendigo, Macedon Ranges, Loddon and Mount Alexander Shires. Council's share of the net assets of the Corporation as at 30 June 2021 was 10.82% (2020, 10.87%).

<b>Fair value of Council's investment in Goldfields Regional Library Corporation</b>	<b>630</b>	<b>603</b>
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus(deficit) at start of year	203	184
Reported surplus(deficit) for year	45	20
Transfers (to) from reserves	16	(1)
<b>Council's share of accumulated surplus(deficit) at end of year</b>	<b>264</b>	<b>203</b>
Council's share of reserves at start of year	137	137
Transfers (to) from reserves	(16)	
<b>Council's share of reserves at end of year</b>	<b>121</b>	<b>137</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	603	584
Share of surplus(deficit) for year	27	19
Share of asset revaluation	-	-
<b>Carrying value of investment at end of year</b>	<b>630</b>	<b>603</b>
<b>Council's share of expenditure commitments</b>		
Operating commitments	17	-
Capital commitments	-	-
<b>Council's share of expenditure commitments</b>	<b>17</b>	<b>-</b>

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

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

**Community Asset Committees**

All entities controlled by Council that have material revenues, 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.

There are currently 20 Community Asset Committees for the following facilities:

- Barfold Hall
- Baringhup Hall
- Bill Woodfull Reserve
- Camp Reserve
- Campbells Creek Community Centre
- Campbells Creek Recreation Reserve
- Castlemaine War Memorial Stadium
- Elphinstone Community Facilities
- Guildford Hall
- Guildford Recreation Reserve
- John Powell Reserve
- Maldon Community Centre
- Metcalfe Hall
- Muckleford Community Centre
- Newstead Community Centre
- Sutton Grange Hall
- Taradale Hall
- Taradale Recreation Reserve
- Wattle Flat Reserve
- Wesley Hill Facility

**Note 7 People and relationships****7.1 – Council and key management remuneration**

	2021 No.	2020 No.
<b>(a) Related Parties</b> Mount Alexander Shire Council is the parent entity.		
<b>(b) Key Management Personnel</b>		
Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:		
<b>Councillors</b>		
Councillor Bronwen Machin (elected 14/06/2011, elected 13/10/2014 until 24/10/2020)		
Councillor Christine Henderson (elected 01/12/2008 until current, Mayor 19/11/2019 until 24/10/2020)		
Councillor AG (Tony) Cordy (elected 20/05/2014, Mayor 04/11/2020 until current)		
Councillor John Nieman (elected 08/11/2016 until 24/10/2020)		
Councillor Dave Petrusma (elected 22/11/2017 until 24/10/2020)		
Councillor Max Lesser (elected 08/03/2018 until 24/10/2020)		
Councillor Stephen Gardner (elected 26/02/2018 until current)		
Councillor Rosie Annear (elected 04/11/2020 until current)		
Councillor Gary McClure (elected 04/11/2020 until current)		
Councillor Matthew Driscoll (elected 04/11/2020 until current)		
Councilor William Maltby (elected 04/11/2020 until current)		
<b>Total number of Councillors</b>	<b>11</b>	<b>7</b>
<b>Other Key Management Personnel</b>		
Darren Fuzzard (Chief Executive Officer)		
Lisa Knight (Director Corporate and Community Services)		
Jess Howard (Director Infrastructure and Development until 26/03/2021)		
Judith Holt (Acting Director Infrastructure and Development from 26/03/2021 until 30/06/2021)		
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	<b>4</b>	<b>6</b>
<b>Total Number of Key Management Personnel</b>	<b>15</b>	<b>13</b>
<b>(c) Remuneration of Key Management Personnel</b>	<b>2021 \$'000</b>	<b>2020 \$'000</b>
Short-term benefits	947	872
Long-term benefits	14	14
Post employment benefits	74	58
Termination benefits	16	17
<b>Total</b>	<b>1,051</b>	<b>961</b>

**Note 7 People and relationships (cont.)****7.1 – Council and key management remuneration (cont.)**

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

	2021 No.	2020 No.
\$1 - \$9,999	4	1
\$10,000 - \$19,998	4	-
\$20,000 - \$29,999	1	6
\$30,000 - \$39,999	1	-
\$40,000 - \$49,999	1	2
\$60,000 - \$69,999	-	1
\$150,000 - \$159,999	-	1
\$160,000 - \$169,999	2	-
\$220,000 - \$229,999	1	1
\$280,000 - \$289,999	-	1
\$300,000 - \$309,999	1	-
	<b>15</b>	<b>13</b>

**d) Senior Officer Remuneration**

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

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

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

Income Range:		
\$151,000 - \$159,999	3	-
\$160,000 - \$169,999	-	2
	<b>3</b>	<b>2</b>

	2021 \$'000	2020 \$'000
Total remuneration for the reporting year for Senior Officers included above, amounted to	463	327

**7.2 – Related party disclosure****(a) Transactions with related parties**

During the period Council entered into 2 transactions with 1 related party.

This is detailed below

- Maine Civil Pty Ltd	99	0
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**(b) Outstanding balances with related parties**

There are no outstanding balances with related parties.

- -

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

There are no loans to or from related parties.

- -

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

There are no commitments to or from related parties.

- -

## Note 8 Managing uncertainties

### 8.1 – Contingent assets and liabilities

#### (a) Contingent assets

There are no contingent assets as at reporting date.

#### Operating lease receivables

Council has entered into commercial property leases on its investment property. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 20 years.

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

	2021 \$'000	2020 \$'000
Not later than one year	162	138
Later than one year and not later than five years	746	712
Later than five years	1,704	1,979
	<b>2,612</b>	<b>2,829</b>

#### (b) Contingent liabilities

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

#### 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, Mount Alexander Shire Council has paid unfunded liability payments to Vision Super totalling \$0 during the 2020/2021 year (2019/2020 \$0). There were \$1,037 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 \$45,500.

#### Castlemaine Rifle Range

A potential liability exists for costs associated with de-contaminating waste sand dumped at the Castlemaine Rifle Range, if the polluter defaults on the requirements that may be imposed by the EPA. The extent of the financial liability to decontaminate the site and any associated legal costs is unable to be determined at balance date.

#### Tarilta gravel pit

A rehabilitation bond has been issued for the restoration of the Tarilta gravel pit. The bank guarantee is for \$23,500 to the Minister of Agriculture and Resources.

#### Aged and disability services

Council has a number of funding arrangements with State and Federal Government to deliver aged and disability services. Repayment of funding may be required if service targets are not met. Council estimates that \$52,799 may be requested for payment as a result of service targets not met during 2021/2022.

#### Depot

A potential liability exists for costs associated with remediating the Castlemaine Depot site. The depot is still currently in use, with no confirmed plans for moving. As an interim measure, a surface seal was laid, with appropriate drainage, to cap loose soil and hold contaminants in place to reduce the risk of water run off or dust blowing off site. Council have not yet undertaken the body of the work to estimate the level and cost of the rehabilitation required. The extent of the financial liability to remediate the site and any associated legal costs is therefore unable to be determined at balance date.

## Note 8 Managing uncertainties (cont.)

### 8.2 – Change in accounting standards

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#### Change in accounting standards

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

### 8.3 – Financial instruments

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#### (a) Objectives and policies

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

#### (b) Market risk

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

##### *Interest rate risk*

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

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

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

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

## Note 8 Managing uncertainties (cont.)

### 8.3 – Financial instruments

#### (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. 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.

#### (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 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 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.

## Note 8 Managing uncertainties (cont.)

### 8.3 – Financial instruments (cont.)

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#### (e) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -0.42% in market interest rates (AUD) from year-end rates of 0.42%.

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.

## Note 8 Managing uncertainties (cont.)

### 8.4 – Fair value measurement

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#### Fair value hierarchy

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.

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 2 to 6 years. The valuation is performed either by experienced Council officers or independent experts.



**Note 8 Managing uncertainties (cont.)****8.4 – Fair value measurement (cont.)**

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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**

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

## Note 9 Other matters

## 9.1 – Reserves

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
<b>(a) Asset revaluation reserves</b>			
<b>2021</b>			
<b>Property</b>			
Land and land improvements	20,129	2,889	23,019
Buildings	17,936	825	18,761
	38,065	3,715	41,780
<b>Infrastructure</b>			
Roads	117,178	8,194	125,372
Bridges	37,560	-	37,560
Drainage	55,436	-	55,436
Footpaths and cycleways	2,941	-	2,941
Kerb and channel	2,365	-	2,365
	215,481	8,194	223,675
<b>Total asset revaluation reserves</b>	<b>253,546</b>	<b>11,909</b>	<b>265,455</b>
<b>2020</b>			
<b>Property</b>			
Land and land improvements	19,033	1,096	20,129
Buildings	16,000	1,936	17,937
	35,033	3,032	38,065
<b>Infrastructure</b>			
Roads	112,612	4,566	117,178
Bridges	35,816	1,744	37,560
Drainage	55,130	306	55,436
Footpaths and cycleways	2,733	207	2,941
Kerb and channel	2,365	-	2,365
	208,657	6,824	215,481
<b>Total asset revaluation reserves</b>	<b>243,690</b>	<b>9,856</b>	<b>253,546</b>

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

## Note 9 Other matters (cont.)

### 9.1 – Reserves (cont.)

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>(b) Other reserves</b>				
<b>2021</b>				
Diamond Gully contribution reserve*	355	-	29	384
Energy/water saving reserve	63	-	14	77
Gravel pit rehabilitation reserve	39	-	-	39
Parkland/open space reserve*	987	(324)	315	978
Swimming pool reserve	3,076	(15)	-	3,061
Uncompleted works reserve	1,339	(1,339)	9,025	9,025
Unspent grants reserve	2,754	(2,754)	2,764	2,764
Waste reserve	7,687	(437)	1,426	8,676
Developer tree planting and maintenance	21	-	5	26
<b>Total other reserves</b>	<b>16,321</b>	<b>(4,869)</b>	<b>13,578</b>	<b>25,030</b>
<b>2020</b>				
Diamond Gully contribution reserve*	78	-	277	355
Energy/water saving reserve	53	(2)	12	63
Gravel pit rehabilitation reserve	39	-	-	39
Parkland/open space reserve*	1,080	(340)	247	987
Swimming pool reserve	3,091	(15)	-	3,076
Uncompleted works reserve	2,882	(2,882)	1,339	1,339
Unspent grants reserve	2,594	(2,594)	2,754	2,754
Waste reserve	6,420	(28)	1,295	7,687
Developer tree planting and maintenance	-	-	21	21
<b>Total other reserves</b>	<b>16,237</b>	<b>(5,861)</b>	<b>5,945</b>	<b>16,321</b>

\* Notes a statutory reserve held for a restricted use.

## Note 9 Other matters (cont.)

### 9.2 – Reserves (cont.)

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#### **Energy/water saving reserve**

Funds set aside for the undertaking of works on Council property which reduces future energy or water usage.

#### **Gravel pit rehabilitation reserve**

Funds set aside for the future rehabilitation works at Council's gravel pit.

#### **Uncompleted works reserve**

Funds set aside at year-end to allow projects to be carried forward.

#### **Unspent grants reserve**

Grant funds provided to Council with conditions on how they are spent that remain unspent at end of year.

#### **Developer tree planting and maintenance reserve**

Funds set aside for the required tree planting and maintenance in future developments.

#### **Diamond Gully DCP reserve**

Funds Diamond Gully infrastructure works through contributions from owners who subdivide or develop their land.

#### **Parkland/open spaces reserve**

Funds to provide for future recreational infrastructure within the Shire.

#### **Swimming pool reserve**

Funds set aside for future capital works on swimming pools.

#### **Waste reserve**

Funds set aside to provide for the capital improvements and rehabilitation at the Castlemaine landfill.

**Note 9 Other matters (cont.)****9.2 – Reconciliation of cash flows from operating activities to surplus / (deficit)**

	2021 \$'000	2020 \$'000
Surplus/(deficit) for the year	3,935	(203)
Depreciation	9,052	9,162
(Profit)/loss on disposal of property, infrastructure, plant and equipment	1,330	1,856
Contributions - non-monetary assets	(1,071)	(172)
Found assets	(84)	(3)
Borrowing costs	141	164
Share of net (profit) / losses of associates	(27)	(19)
Prior year WIP expensed	388	74
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	700	302
Increase/(decrease) in trade and other payables	565	1,435
Increase/(decrease) in trust funds	(95)	220
(Increase)/decrease in other assets	(223)	27
(Increase)/decrease in inventories	16	8
Increase/(decrease) in unearned income	4,476	341
Increase/(decrease) in provisions	(1,365)	864
<b>Net cash provided by/(used in) operating activities</b>	<b>17,739</b>	<b>14,056</b>

## Note 9 Other matters (cont.)

### 9.3 – Superannuation

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Council makes all 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**

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

#### **Defined benefit**

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Mount Alexander 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 Employee Benefits.

#### *Funding arrangements*

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

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

Net investment returns 5.6% pa

Salary information 2.5% pa for two years and 2.75% pa thereafter

Price inflation (CPI) 2.0% pa.

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

Vision Super has advised that the estimated VBI at June 2021 was 109.7%.

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

#### **Employer contributions**

##### *Regular contributions*

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

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

## Note 9 Other matters (cont.)

### 9.3 – Superannuation

#### *Funding calls*

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

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

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

#### *The 2020 triennial actuarial investigation surplus amounts*

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

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

	2021 \$m	2020 \$m
- A VBI surplus	100.0	151.3
- A total service liability surplus	200.0	233.4
- A discounted accrued benefits surplus	217.8	256.7

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2020.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

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

**Note 9 Other matters (cont.)****9.3 – Superannuation****The 2021 triennial actuarial investigation**

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

**Superannuation contributions**

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

	Type of scheme	Rate	2021 \$'000	2020 \$'000
Vision super	Defined benefit	9.50%	61	78
Vision super	Accumulation fund	9.50%	675	438
Clearinghouse	Accumulation fund	9.50%	545	652

Council has no unfunded liability payments to Vision Super during 2020/2021 (2019/20 \$0).

There were \$1,037 of contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is \$45,500.



## Note 10 Change in accounting policy

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### **AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)**

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

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

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

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

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

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

An aerial photograph of a scenic river valley. A paved road with a white railing bridge crosses a river. The surrounding landscape is lush green with scattered trees and rolling hills under a clear sky with some light clouds. The lighting suggests late afternoon or early morning.

## Mount Alexander Shire Council

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If you are deaf, or have a hearing impairment or speech impairment, contact us through the National Relay Service.

### Customer request or feedback

Make an online service request, complete our feedback form, or send us an email to send us your comments or suggestions.

Photo acknowledgements: Richard Baxter Photography, Gary Chapman, Brendan McCarthy, Kate Monetti and Penny Ryan Photography.