

Mount Alexander Shire Council
Annual Report
2021-2022

Working together for a healthy, connected shire



Acknowledgement of country

Mount Alexander Shire Council acknowledges that the traditional custodians of this land, the Dja Dja Wurrung and Taungurung 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.

Council recognises the Victorian Government's Recognition and Settlement with both the Dja Dja Wurrung Clans Aboriginal Corporation and the Taungurung Land and Waters Council.



Contents

Report of operations	4	Our Organisation	50
Introduction	4	Executive Team	50
About our Annual Report	4	Staffing profile	51
Our vision, principles and pillars	4	Equal employment opportunity	51
Our Shire	5	Organisational structure	52
Mount Alexander Shire – a snapshot	5	Governance and other information	54
Mount Alexander Shire – fast facts	6	Governance	54
Our towns	7	Allowances and expenses	56
Message from the Mayor and Chief Executive Officer	8	Statutory information	57
Year in review	10	Governance and management checklist	60
Highlights	10	Progress report	67
Case study: We're removing barriers to sport	20	Planning and reporting	67
Case study: We're celebrating diversity	21	Corporate reporting framework	68
Case study: We're caring for our elders	23	Strategic objectives	69
Case study: We're creating connections	24	Pillar 1: A healthy, connected and inclusive community	70
Case study: We're supporting children and families	25	Pillar 2: A flourishing environment for nature and people	77
Advocacy, partnerships and engagement	26	Pillar 3: A resilient and growing local economy	85
Description of operations	37	Performance Statement	89
Financial performance summary	40	Performance statements	89
Our services	42	VAGO statement	103
Our Council	46	Financial Report	106
Councillors	46	VAGO statement	108
Good governance	48	Financial statements	110
		Notes to the financial statements	115

Cover image of the Mount Alexander Falcons, training on their home ground at Harcourt Recreation Reserve. Council made significant improvements to the reserve in the 2021-2022 financial year, which are outlined on page 20. Photography by Penny Ryan.

Inside cover acknowledgement artwork by local artist Daikota Nelson.

Introduction

About our Annual Report

The 2021/2022 Annual Report informs our community about Council's operations and performance in the past financial year.

Like all Victorian Councils, we are required to prepare the annual report in accordance with the Local Government Act 2020.

During 2021, after extensive community feedback, Council updated its 10-year Community Vision and four-year Council Plan.

This report is based upon the vision, principles and pillars of the Council Plan 2021-2025, and measures our progress against our pillars of:

- A healthy, connected and inclusive community
- An environment for people and nature
- A resilient and growing local economy.

It also includes a number of annual highlights and challenges, service performance indicators, and information about our finances and governance.

Our vision, principles and pillars

Our vision: Working together for a healthy, connected shire

Our principles: How we will work

We are genuinely engaging with the community

We are always improving

We are delivering together



Our pillars: What we want to achieve



A healthy, connected and inclusive community



An environment for people and nature



A resilient and growing economy

Our Shire

Mount Alexander Shire – a snapshot

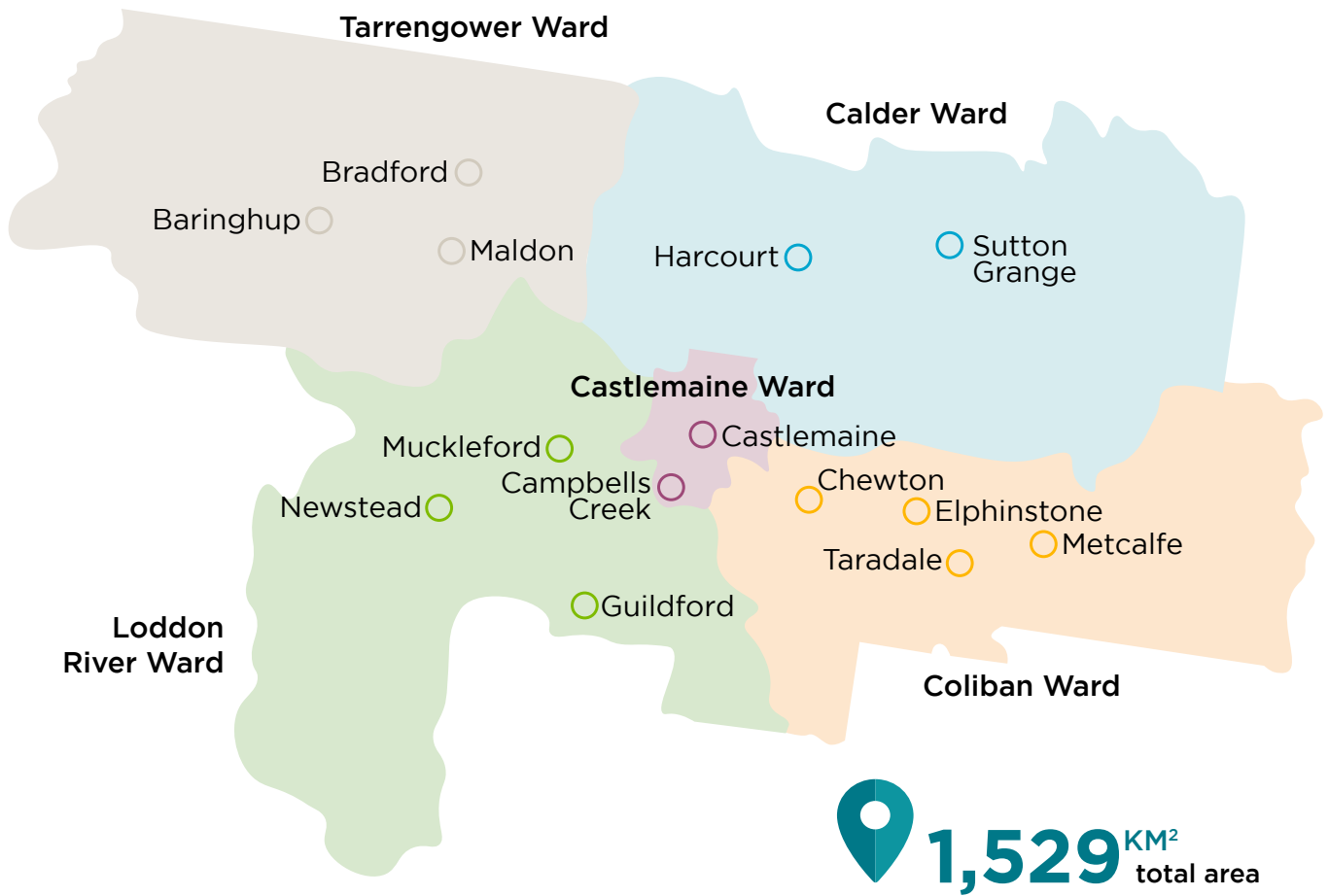
Mount Alexander Shire is diverse with urban and rural communities. It has much to offer: beautiful heritage streetscapes and picturesque towns, stunning natural surroundings, a thriving local economy and a vibrant cultural life.

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.





Mount Alexander Shire – fast facts



676 median weekly income

3.4% Speak another language at home

51 median age

52.7% Year 12 educated

50.1% in the workforce

1.3% Aboriginal and/or Torres Strait Islander background

20,253 population

80.5% born in Australia

↑ Largest industry - manufacturing



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 1,665



Harcourt

The area has a long history of apple and pear growing, and more recently cider production. Also home to a world class mountain bike park.
Population 1,046



Castlemaine

A town with a rich gold rush history and a growing reputation as a fine food, arts and shopping destination.
Population 7,506



Elphinstone

Characterised by undulating hills, with diverse flora and fauna.
Population 625



Taradale

A scenic town with walking trails linking historic landmarks.
Population 518



Chewton

A picturesque village surrounded by bushland and the Castlemaine Diggings National Heritage Park.
Population 761



Guildford

A welcoming community on the banks of the Loddon River between Daylesford and Castlemaine.
Population 333



Campbells Creek

Shares its name with a line of billabongs flowing south towards the Loddon River, and is a diverse and growing community.
Population 2,079



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 816

Message from the Mayor and Chief Executive Officer



Cr Bill Maltby
Mayor
Mount Alexander Shire Council



Darren Fuzzard
Chief Executive Officer
Mount Alexander Shire Council

On behalf of Councillors and staff, we are pleased to present Mount Alexander Shire Council's 2021-2022 Annual Report.

Here you will find Council's key achievements, highlights, and challenges for the financial year.

You will also see how we have progressed on priorities set out in our 2021-2025 Council Plan. This plan drives Council activities, sets our objectives, and the ways we intend to deliver on those objectives.

Our Council vision of 'Working together for a healthy, connected shire', is beautifully illustrated in our front cover image of the Mount Alexander Falcons football team.

Their home ground at the Harcourt Recreation Reserve received significant upgrades during the 2021-2022 financial year, which wouldn't have been possible without the passion and commitment of local sporting groups, Council, and the Victorian Government working together to realise a shared vision.

We are proud to report that we have delivered \$11.39M of capital works, which includes projects across the shire to create footpaths, renew and upgrade recreation facilities, improve streetscapes and improve flood protection among other things.

We have invested significantly in enhancing recreational opportunities right across the shire from adding lighting to some sporting reserves, improving amenity at local pools and adding a footpath along part of Campbells Creek Fryers Road.

We have also continued to invest in projects that will make roads and bridges safer, shore up flood protection for Castlemaine, Campbells Creek and Newstead, and we addressed important waste management obligations.

Our commitment to enhancing streetscapes continued this year, as we made significant progress on our plans to revitalise streetscapes in Chewton, Guildford, Newstead, Campbells Creek, Elphinstone and Taradale.

This is in addition to ongoing works to revitalise the streetscape in Maldon including the removal of 20th century power lines in the main street and placing them underground.

One area of great concern in our community is the lack of affordable housing. We have continued our commitment to address this through a number of important community and business consultations.

We are still facing the challenges associated with COVID-19, and we are incredibly proud of the way our organisation has continued to adapt despite these challenges.

We have recognised the sense of isolation that COVID-19 has had on our community, and as a result, have looked for opportunities to connect people to one another through our programs and services.

We established a small network of local volunteers, known as the Mount Alexander Connectors, who help community members reconnect with one another, and local services and activities. This occurred in partnership with the Victorian Government's Community Activation and Social Isolation Initiative.

We also secured funding to get our first wheelchair accessible bus on the road, who we call Peggy, which is helping to transport disadvantaged residents to aquatic, wellness and exercise facilities in the region.

We are incredibly proud of how our staff have adapted over the last two years to continue delivering the services that our community and each other have needed.

From those who maintain our critical internal services such as IT, financial management, governance and human resource services through to our externally focused customer service, aged care, youth, economic development, and wide range of statutory enforcement and technical service functions - the commitment and effort from our staff has not wavered. We thank you all.

We acknowledge, too, the critical financial support provided by both the Victorian and Federal Government.

Through their assistance, we have been able to realise a range of projects across a number of areas.

In our roles as Mayor and CEO, we have had the opportunity to meet and speak with many residents from around the shire to hear your concerns and aspirations for the region.

We try our best to provide all of these services with limited resources, despite the challenges posed by the rate-capping environment, and with the increasing expectations of the role and responsibilities of local government.

Thank you to all Councillors, staff and everyone in our community who has supported the valuable work that done over the last 12 months. We look forward to continuing to serve our community in the years ahead.

Cr Bill Maltby
Mayor, Mount Alexander Shire Council

Darren Fuzzard
Chief Executive Officer

Year in review

Below is a snapshot of our achievements in the 2021/2022 financial year. More detailed information is provided in the 'Progress Report' and 'Performance Statement' sections of this report.



July 21



- Undertook kerbside waste and recycling audit to inform decision making on waste management services.
- Provided eight artists with a total of \$38,000 to fund a range of new creative endeavors through the Get Lost Activation grants program.
- Secured \$300,000 for use in two stages to activate outdoor places around the shire. The fund has been used to install seating, planter boxes, parklets and also to activate outdoor spaces such as Old Bank Corner in Maldon and the Village Square in Castlemaine.



August 21

- Began community consultation on proposal to amend planning scheme with Planning Scheme Amendment C96, as part of the Maldon Design Guidelines.
- Started works on the first in a series of improvements to streetscapes at the heart of Campbells Creek, Elphinstone and Taradale as part of Council's commitment to boost liveability and amenity in six towns across the shire.
- Held two online community forums as part of the next step in the 'Your Community, Your Vision' project.
- Started the 'Bellmouth Sealing Program', which involved preparation and sealing of 12 unsealed roads where they meet the intersecting sealed road. These improvements reduce loose gravel being trafficked onto the sealed roads, and eliminate defects such as potholes and rutting forming at the beginning of the unsealed road.



September 21



- Installed two electric vehicle charging stations in Harcourt and Castlemaine as part of the Charging the Regions Project - a partnership between the Central Victorian Greenhouse Alliance (CVGA), Victorian Government and 12 local Councils, including Mount Alexander Shire Council. Funded by the Federal Government's Local Roads and Community Infrastructure Program.
- Supported the installation of bicycle maintenance stations in Castlemaine, Maldon, Muckleford and Harcourt. Funded by Healthy Heart Victoria.



October 21

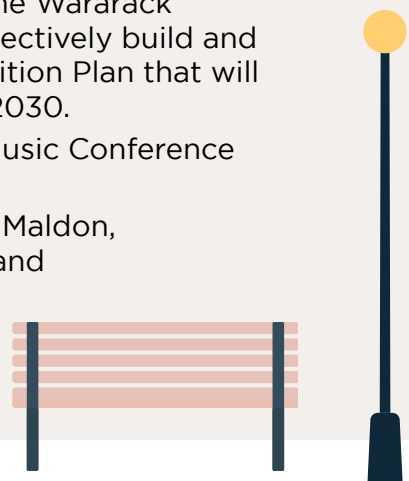
- Held COscars Awards - outdoor youth film festival showcasing films made by young people between 8 and 25 years of age in central Victoria.
- Adopted the 10-year Community Vision for the shire, as well as a new four-year Council Plan.
- Invited applications for Shopfront Improvement Program, which saw Council provide funding to eligible building owners in Maldon's retail precinct to undertake restoration works to improve the appearance of shopfronts, and restore and/or reinstate the building's heritage fabric. Funded by Regional Development Victoria.
- Provided eighteen events with a share in \$35,000 as part of Council's Events Grants Program.
- Welcomed Michael Annear as new Director of Infrastructure and Development.



November 21



- Completed lighting upgrades to Castlemaine Botanical Gardens to light the entire walking/cycling path. Funded by the Victorian Government's Community Crime Prevention Program.
- Councillors elected Cr Bill Maltby as Mayor and Cr Rosie Annear as Deputy Mayor.
- Collaborated with Bendigo TAFE to enable seven students studying Certificate III in Horticulture to learn from Council staff through planting out the summer beds at Castlemaine's Botanical Gardens.
- Provided ratepayers with the opportunity to dispose of green waste for free at Castlemaine and Maldon waste facilities.
- Highlighted talents of local youth in exhibition of artworks by senior students from Castlemaine Secondary College at Castlemaine's historic Market Building.
- Installed new bespoke streetlights and poles in High and Main Streets Maldon as part of the Maldon Streetscape Revitalisation Project.
- Ran Youth Mental Health First Aid training for parents and carers of young people aged between 10 and 25 years.
- Held free in-person information sessions for residents who need support accessing their digital COVID-19 vaccination certificate.
- Council committed to continuing its partnership with the Wararack Initiatives, a community collaboration that seeks to collectively build and oversee implementation of a Community Climate Transition Plan that will help our shire reach the goal of zero net emissions by 2030.
- Supported the delivery of the inaugural Gold Sounds Music Conference as part of the Regional Music Development Program.
- Carried out major improvement works in Morris Street, Maldon, which included upgrading seven driveway cross overs and redefining open drainage for 200 metres. This has significantly reduced the likelihood of flooding of the properties affected.



December 21

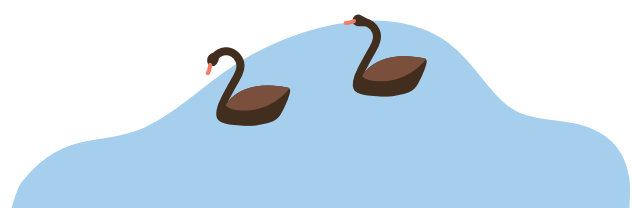
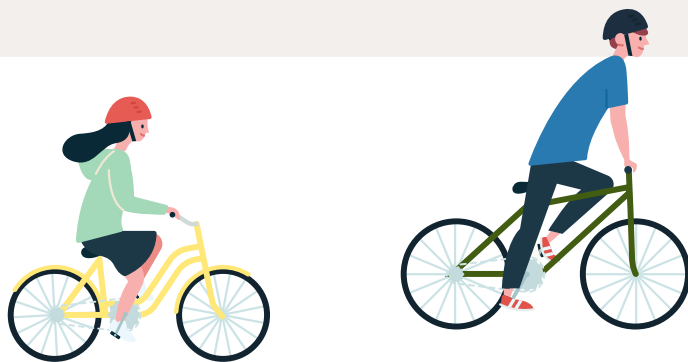


- Awarded nearly \$50,000 to 15 community groups to deliver community projects and initiatives throughout the shire as part of the Community Grants Program.
- Held information sessions about proposed traffic and pedestrian safety improvements at Expedition Pass Reservoir in Golden Point as part of the community consultation process.
- Hosted Mount Alexander Business Awards, with 54 entries over 11 categories.
- Installed Taradale artist Alex Sanson's towering kinetic sculpture Spherophyte in Victory Park, and Castlemaine artist Jim Coad's projections on the Market Building for temporary display during the Christmas period.
- Promoted global 16 Days of Activism Against Gender-Based Violence campaign through light show on the front of the Castlemaine Town Hall.
- Undertook community consultation on five footpath locations proposed for Castlemaine, Chewton and Campbells Creek.
- Secured \$200,000 from the Victorian Planning Authority to contribute towards the preparation of a housing and neighbourhood character strategy for Castlemaine, Campbells Creek and Chewton through the Streamlining for Growth program.



January 22

- Joined the Victorian Energy Collaboration (VECO), committing Council to sourcing 100% renewable electricity for all Council-managed buildings, street lighting, electric vehicle charging and amenities.
- Hosted a citizenship ceremony, Welcome to Country and introduced a 'Celebration of Survival' concert as part of the Australia Day – Survival Day event in Victory Park, Castlemaine.
- Held bike workshops for teens and tweens, in partnership Healthy Heart of Victoria and Bike Bendigo that encourage students to ride to school, build cycling confidence and learn road rules.
- Undertook response and recovery following damage caused by the flood event of January 2022. Council's ability to mobilise and respond ensuring the community had property access and maintaining continuity to the travelling public was highlighted by this destructive event.
- Secured \$20,000 from the Department of Transport to contribute towards the preparation of the Castlemaine Railway Precinct Master Plan through the Flexible Local Transport Solutions Program.
- Established the Camp Reserve Community Consultation Committee to enable community members to provide feedback throughout the design and development phase of the new Camp Reserve Pavilion and netball/multipurpose courts.





February 22



- Adopted new Order of Council, an action of the Domestic Animal Management Plan, which ruled to prohibit dogs from the playing surface of ovals in the shire, and confine cats to owners' property from sunset to sunrise.
- Invited expressions of Interest for artists and organisations to exhibit artwork as part of the 2022 Phee Broadway Theatre Foyer Exhibition Program.
- Launched small business workshop program to help local businesses improve skills, network with others and get expert advice.



March 22

- Developed two new plans – the Living Collections Plan and Tree Succession Plan – to guide the future protection and management of the Castlemaine Botanical Gardens.
- Ran a Neighbour Day campaign to address social isolation and supported Maldon and Castlemaine Neighbour Day community lunches.
- Launched consultation on community buildings in the shire to understand how people use the facilities, their condition, and potential future use.
- Formed Climate Change Leadership Group, an internal working group of Council staff to recognise that climate change needs to be considered in all of our operations and services.



April 22



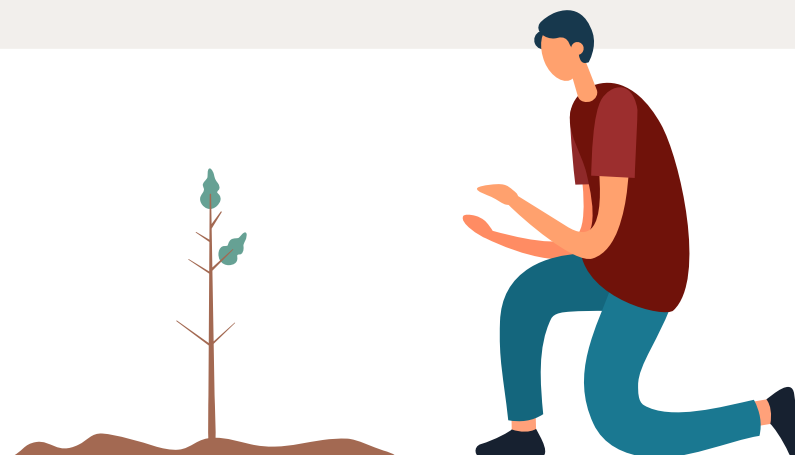
- Began community consultation on school traffic near three schools – Castlemaine North Primary School, Castlemaine Primary School and Winters Flat Primary School – aiming to improve road safety.
- Awarded \$26,000 to 13 events as part of the Events Grants program.
- Hosted the COscars Youth Film Competition for people aged 12-25 years. The event was free and held at the Village Square.
- Awarded almost \$50,000 in grants to 18 community groups to deliver projects and initiatives throughout the shire as part of round one of the Community Grants Program.
- Undertook community consultation on changes to two parking bays in Mostyn Street zebra crossing to improve safety and accessibility.
- Offered ratepayers the option to receive their rate notices via email through the eNotices service. Within the first month of eNotices being available, 160 ratepayers signed up, saving on postage, paper, and reducing our carbon footprint.
- Through external funding, purchased live streaming equipment for users of the Phee Broadway Theatre in Castlemaine.
- Commenced construction on stage one of the Norwood Hill Recreation Reserve landscape upgrades, including a new play space with an all-abilities carousel and the first public outdoor exercise equipment in the shire.



May 22



- Upgraded streetlights on the shire's major roads to Light Emitting Diodes (LEDs), reducing electricity usage and maintenance fees of our street lighting, saving Council approximately \$9,000 per annum.
- Hosted a listening party at Castlemaine Library to launch podcast, *Pride Across the Ages*. The podcast was created by members of Council's LGBTIQA+ Steering Group, and shared personal stories from the queer community.
- Began a new phase of community consultation on the Froomes Road Bridge in Castlemaine.
- Acknowledged National Sorry Day with an event at Castlemaine Botanical Gardens.
- Officially opened the new female-friendly pavilion at the Harcourt Recreation Reserve, enabling more women and girls to participate in local sport. Funded by Council, the Victorian Government, the Harcourt Football and Netball Club and the Harcourt Leisure Centre Committee.
- Partnered with Volunteer Central Victoria to deliver the 'Volunteering is for Everyone' free forum to understand the barriers to participation in volunteering. Held during National Volunteer Week
- Started Council's annual street tree program, which resulted in the planting of 188 new street trees throughout the shire.



June 22



- Launched housing community consultation to assess level of support for a number of short, medium and long-term initiatives that aim to increase affordable housing in the shire.
- Installed street furniture such as planter boxes, picnic tables and parklets in locations throughout the shire as part of the Making Spaces 2.0 project.
- Held final event at the Village Square, a temporary public space located on the corner of Frederick and Lyttleton streets in Castlemaine, which ran from March 2021 to June 2022. The initiative supported creative industries recovery and safe community gatherings through a program of 44 free outdoor events. Funded by Creative Victoria and COVID Outdoor Entertainment Grants.
- Launched stage two of the Get Lost platform – a website established in 2020 as a place for the shire’s creative community to collaborate, exchange ideas and share content. Funded by Regional Development Victoria and delivered in partnership with local businesses Storyland Creative and We Push Buttons.
- Officially launched Council’s health and wellbeing bus ‘Peggy’, to assist transport-challenged residents to access health and wellbeing services. Funded by the Department of Transport Flexible Local Transport Solutions Program.
- Installed sculpture ‘Dusk’ by local artist Zoe Amor in the Castlemaine Botanical Gardens, which is on long-term loan from the Castlemaine Art Museum. Relocation funded by the Local Roads and Community Infrastructure Program.
- Managed 1,978 customer requests directed to our works team during the financial year. This higher-than-usual volume of requests was the result of the January 2022 floods.
- Adopted Planning Scheme Amendment C96 that seeks to incorporate the updated Maldon Design Guidelines (2022) into the Mount Alexander Planning Scheme and submitted this to the Minister for Planning for approval and gazettal.
- Received funding from the State Government for the construction of stages two and three of the Norwood Hill Recreation Reserve landscape upgrades, which will include a multipurpose youth zone with parkour challenges, a rebound wall and netball/basketball hoops and expansion of the reserve’s parklands.

Origini

SOLDIER & SCHOLAR
Secondhand Books

SANTA CRUZ SANTA CRUZ SANTA CRUZ
SANTA CRUZ
SANTA CRUZ



Case study: We're removing barriers to sport

Council has made significant improvements to the Harcourt Recreation Reserve by installing gender neutral and female-friendly facilities, thanks to the support from the Victorian Government and local sporting groups.

This installation is instrumental in encouraging women, girls and non-binary people to feel comfortable and safe while participating in a sport, a traditionally male-dominated space.

The works include two change room areas with toilets and shower cubicles, and a separate umpire change room with the same facilities.

The \$1 million-plus joint project was funded by:

- Harcourt Football Netball Club: \$3,000
- Harcourt and District Leisure Centre Inc.: \$3,000
- Mount Alexander Shire Council: \$705,198
- Victorian Government's Local Sports Infrastructure Fund – Female Friendly Facilities Stream: \$372,131.

The facility improvements are part of Council's plan to increase opportunities for more women, girls and non-binary people to access and participate in local sport.

The upgrades follow the pavilion redevelopment at Wesley Hill Recreation Reserve, which included improvements such as gender neutral and female friendly facilities.

Council is proud to have created a friendly and safe environment for all community members to use and enjoy.



Member for Bendigo West Maree Edwards MP cuts the ribbon at the Harcourt Recreation Reserve

Case study: We're celebrating diversity

Children at the Castlemaine Pride Picnic



Council established the LGBTIQ+ Steering Group to provide guidance and information on issues facing our local LGBTIQ+ community, and to work with Council to acknowledge and address these issues.

Together Council and the steering group have been working to develop and implement key strategies, services and policies that aim to promote the benefits of diversity, and enhance general understanding of barriers that many people face.

The steering group is comprised of 12 members (six members of the community, three representatives from community-based organisations and three representatives from Council).

The members meet bi-monthly and have implemented a number of projects and initiatives.

The steering group experienced success in their first community-based project with the launch of their podcast *Pride Across the Ages*. In September 2021 the group was successful in securing a \$10,000 Melbourne Pride Regional Activation Grant. The funding was used, in partnership with CHIRP, to create a series of interviews with local LGBTIQ+ shire residents, spanning several generations, who told their coming out stories, spoke about their journeys of discovery and what pride means to them having grown up in regional Victoria.

The podcast launched in May 2021 at the Castlemaine Library in Castlemaine. It was the first opportunity for members of the community to meet the steering group and discuss issues that affect them as members of the LGBTIQ+ community. The event was attended by 57 people including Mount Alexander Shire Councillor Christine Henderson, Federal Member for Bendigo Lisa Chesters, and the Victorian Equal Opportunity and Human Rights Commissioner, Ro Allen.

Other highlights for the group from 2021 - 2022 include:

- Forming a strong partnership with CHIRP/Castlemaine Health which has included fortnightly meetings
- Forming a strong partnership with Castlemaine Pride which has included Council providing the use of venues
- Establishing the Rainbow Families Playgroup which has included Council providing administrative assistance
- Developing a Memorandum of Understanding (MOU) between Council, Cobaw Sunbury Health and CHIRP/Castlemaine Health to support the Trans and Gender Diverse Group (TGD CV), which has resulted in the procurement of a safe and secure venue for those in need.

The steering group has been a successful and important initiative that has provided shire-wide representation of LGBTIQ+ community members as well as guidance for Council to develop LGBTIQ+ focused projects.

Castlemaine Pride Picnic



Case study: We're caring for our elders

Council's Community Wellbeing Unit provided essential services to older members of the community while the COVID-19 environment continued throughout 2021-2022.

Council staff were often first responders and their commitment to the community allowed many people to stay at home, reassured that they were supported.

Services provided include personal care and hygiene assistance, meal delivery, exercise programs, general domestic assistance, individual and group social support, transport, at-home cooking, shopping, respite care, property maintenance, and home modifications.

Council staff provided these services with compassion and care while often wearing full PPE to ensure the safety of both clients and carers.

The Community Wellbeing Unit faces chronic staff shortages in aged care services, which Council addressed through the development of a train-and-earn model in 2021-2022.

This means that new staff were offered a traineeship of either Certificates 3 or 4 in Aged Care and Disability while simultaneously working in the field. This was made possible with the assistance of Warner Institute and MAS National. We have had four staff members successfully complete their traineeship.

The train-and-earn model will fill gaps in our staff base as well as provide career development opportunities for Council Staff. The intention is to continue this successful model well into the future.

Fast facts

Council provided the following services to older members of the community and their carers in 2021-2022:

- number of clients assisted: 839
- client-assisted hours delivered: 26,483
- property maintenance and home modifications hours delivered: 1,769
- personal care hours delivered: 6,512
- domestic assistance hours delivered: 13,420
- respite hours delivered: 593
- social support hours delivered: 2,212
- meals delivered: 5,787.



Case study: We're creating connections

Council established the Mount Alexander Connectors network in July 2021 with the goal of supporting vulnerable members of our community who may be experiencing social isolation after the impacts of COVID-19.

This network was created to continue the success of the State Government's Community Activation and Social Isolation (CASI) program, which ended in June 2021.

The network provides practical, emotional and social support to the community. They do this by connecting participants with local activities and support services, and by having a friendly chat.

Some of the initiatives the network has worked on, and discussed for the future, include food relief, mental health support and social connection.

A significant benefit of this program is the wide variety of organisations coming together to share what they know about the needs of our community.

The network meets monthly online and offers regular in-person connector sessions where members of the community can drop-in to see what the service offers.

The network is made up of generous volunteers which includes a diverse range of representatives from Council, local health and community services, advocacy services and Victoria Police among many other networks.

They ensure the support they're offering meets the needs of our diverse community and they monitor progress by regularly checking in with participants.



The network has been an incredibly valuable and successful initiative that has connected isolated members of the community with essential health and social services.

Members of the Mount Alexander Community Connectors network.

Case study: We're supporting children and families

Council's Supported Playgroup Program offers local families free, facilitated playgroup sessions which provide a fun, safe place for families to play and create together.

The program is funded by the Victorian Government and was developed following Council's Early Years Plan 2018-2021, which involved the employment of a playgroup coordinator.

As well as playgroup sessions, the program links families with their broader school community, sports activities, cooking programs, summer swimming passes and many other opportunities.

There are also developmental play sessions for first-time parents and those who are new to the shire.

Strong referral pathways from Maternal and Child Health, Castlemaine Health and other education and care settings have ensured that our most vulnerable families are linked in to the program, and home visits are arranged for families who need additional support.

Council staff adapted their playgroup sessions during the COVID-19 period to online and outdoors settings, ensuring that the program remained constant for those in need.

Other shires have asked how our playgroups have retained so many families, which is due to our consistent quality of planning and setup, and the relational approach of our playgroup coordinator.

The Supported Playgroup Program has been a successful and essential service, particularly during the COVID-19 period, for families in our community.



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 2021-2025 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 roads, community facilities that are safe and fit for purpose, expanding the footpath and trail network, improving water and sewerage infrastructure, affordable housing and improved access to services and better health facilities.

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 Bill Maltby 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 share information, and work on common challenges.

Council's Grants Coordinator also worked with business units to help secure additional funds, mostly from competitive state and federal government programs, to deliver projects.

Advocacy and funding priorities

Prevention of family and domestic violence

Council is committed to continuing to advocate for support services to prevent domestic and family violence, and promote linkages for people to access relevant services.

Actions that demonstrate this include the adoption of a range of strategic priorities as part of our Municipal Public Health and Wellbeing Plan 2021-2025, committing to representation on peak bodies and committees, actively seeking funding opportunities, and advocating at a local, regional and state level with our partners.

Support for aged care and mental health

Council has made a number of submissions to Royal Commissions relating to Aged Care and Mental Health services.

We continue to provide support to local community groups who work to improve mental health outcomes for residents through mechanisms such as our grants funding programs, and waiving permit and venue hire fees where applicable.

Council had adopted a range of strategic priorities as part of our Municipal Public Health and Wellbeing Plan 2021-2025 that aim to improve mental wellbeing in the shire.

We continue to advocate for ongoing funding to support valuable aged care services, which enable people to live independently and safely at home.

Council has committed funding in the 2022/2023 budget for a further Aged Care Services review, which will inform the next steps for the provision of Aged Care Services. Council has developed a Memorandum of Understanding and Scope of Works in collaboration with Central Goldfields Shire Council for this review.

Prevention of harm from gambling

Council has made a commitment to advocate for the prevention of harm from gambling following feedback from our community, as well as Mount Alexander Shire Councillor Rosie Annear.

The scope of this advocacy extends beyond Electronic Gaming Machines, also known as 'pokies', and encompasses online betting and gaming across all ages (particularly youth).

As outlined in our Municipal Public Health and Wellbeing Plan 2021-2025, Council has allocated \$5K in our 2022/2023 annual budget to collaborate with the Alliance for Gambling Reform to understand the extent of gambling as an issue across the shire.

Increased funding for library services

Council recognises the important and unique role public libraries play in our local community, and is continuing to advocate for increased funding to enable the delivery of library services and programs.

Council holds board membership positions with the Goldfields Library Corporation, and has undertaken a range of advocacy in response to changes for libraries following the implementation of the Local Government Act 2020.

Improvements to road safety

Fogartys Gap Road is a popular route for local cyclists and commuters between Maldon, Castlemaine and destinations further along the Calder Highway.

Council has identified the need for upgrades on a section of this road, and has subsequently advocated to the Department of Transport to support this.

This has resulted in the Department of Transport including the application in their top five for the State of Victoria to be submitted to the Federal Government for consideration. The outcome of the grant application is yet to be advised.

Building more gender-neutral sporting facilities

Council is increasing access for more residents to participate in local sport through the provision of more gender-neutral sporting facilities in the shire.

Upgrades at Wesley Hill Recreation Reserve and Harcourt Recreation Reserve have resulted in the construction of new female-friendly and gender-neutral facilities.

Council has identified the need to provide gender-neutral facilities at the Bill Woodfull Reserve in Maldon, and has advocated to Sport Recreation Victoria for funding to undertake this. We are currently awaiting the outcome of the grant application.

Prioritising sustainable design

Council participated in stage one of the Elevating Environmentally Sustainable Design (ESD) Targets Planning Policy Amendment project.

The work is being driven by the Council Alliance for a Sustainable Built Environment (CASBE), and aims to embed environmentally sustainable development and design principles into the planning process.

Council's commitment to participate in this project is identified in a range of strategic documents, including our Council Plan 2021-2025.

Addressing the challenges of climate change

Council is a member of the Central Victorian Greenhouse Alliance (CVGA), a partnership of 13 local governments who are working together to address the challenges of climate change.

Collectively, the CVGA has advocated for initiatives and policies that support our mission and vision. This includes submissions to reduce Victoria's 2035 emissions reduction target, requests to mandate addressing climate change at all levels of the planning process, and calls to bring forward Victoria's zero net emissions commitments from 2050 to 2035.

Increase affordable housing

Adequate affordable housing is an ongoing issue for Mount Alexander Shire, with a large number of residents experiencing housing stress.

In November 2021, Council appointed a Housing Solutions Broker to help us identify opportunities for boosting affordable housing in our shire.

Since then, extensive effort has been made to establish strong relationships with community groups, social housing providers and other key stakeholders such as Homes Victoria and State Department of Treasury and Finance to promote the shire's capability and potential to contribute to creating more affordable housing and to attract necessary funding to realise this potential.

Other examples of Council's advocacy efforts include:

Kindergarten feasibility study

In March 2022, Council was successful in securing funding through the Victorian Government's Building Blocks Grants program to undertake a feasibility study into the capacity of the shire's kindergartens to provide additional kindergarten hours.

The study will provide advice and options for the shire's kindergartens to accommodate the increased delivery of kinder hours, as well as specific design options for Castlemaine South kindergarten to expand.

Bulortj Children & Youth Network

Council is continuing its commitment to advocate for local child and youth priorities at a regional, state and federal level as the lead agency for the Bulortj Children and Youth Network.

The network brings together organisations that provide services to 8 to 24 year olds in the shire, with advocacy priorities including calls for an increase in generalist youth workers, more support for young people during transition periods, more pre-employment and job readiness supports, and an increase in support for young people with Asperger's syndrome and their families.



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:



A healthy, connected and inclusive community

Health and wellbeing

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, Windarring, 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, Bulort Children and Youth Network, Castlemaine Secondary College, GLENN, Department of Transport, Department of Education and Training, Goldfields Library Corporation, Victoria Police.

Aged and disability services

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.

Age-friendly

Mount Alexander Positive Ageing Advocacy Group.

Young people and families	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.
Emergency management and preparedness	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.
Diversity, access and inclusion	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.
Indigenous heritage	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.
Housing	Department of Health, Department of Families, Fairness and Housing, University of Technology Sydney, Latrobe University.



An environment for people and nature

Streetscape and town improvements	Maldon Streetscape Revitalisation Project working groups, including: External Steering Committee, Heritage Sub-Committee, Tree Working Group, Business and Property Owners Working Group, Underground Power and Lighting Working Group, and Pedestrianisation Working Group, Campbells Creek Matters Inc, Elphinstone Progress Association, Taradale Community Forum, Guildford Progress Association, Newstead 2021 Inc, Chewton Domain Society, Regional Development Victoria.
Sports and recreation	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.
Roads and transport	Department of Jobs, Precincts and Regions, Loddon Mallee Regional Cluster, VicRoads, Regional Roads Victoria, Regional Development Australia, Transport Accident Commission (TAC), VicTrack, V/Line.
Environment	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.
Sustainability and climate change	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.
Flood management	North Central Catchment Management Authority, Department of Environment, Land, Water and Planning.
Waste management	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.
Heritage	Heritage Victoria, Castlemaine Art Gallery, Buda Historic Homestead, Victorian Goldfields Railway, National Trust.



A resilient and growing economy

Business growth and employment	Regional Development Victoria, Small Business Victoria, Business Mount Alexander, Maldon Inc, People Plus, Elliott Midland Newspapers, City of Greater Bendigo, Localised.
Tourism development	Bendigo Regional Tourism which includes shires of Mount Alexander, Loddon, Central Goldfields and City of Greater Bendigo, Daylesford Macedon Ranges Tourism, Visit Victoria, Tourism Working Group, Local tourism operators.
Cultural Development	Municipal Association of Victoria, Regional Arts Victoria, Creative Victoria, Music Victoria, Central Victorian Culture and Arts Network, Castlemaine Art Museum, Castlemaine State Festival, Castlemaine Fringe Festival, Storyland, We Push Buttons, Buda Historic Home and Garden, MainFM, Youth Advisory Group, FReeZA Committee, Village Festival, Castlemaine Electronic Workshop, 3451 Culture, Business Mount Alexander, Maldon Folk Festival, Hobo Theatre Company, Regional Development Victoria.
Education and training	Castlemaine and District Community Health, Castlemaine Community House, School Focussed 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.

In February 2022, Council appointed a Community Engagement Coordinator on a fixed-term contract to guide the organisation in building capacity to genuinely engage with the shire community.

Shape Mount Alexander

During the year there were a number of opportunities for the community to provide input into plans, strategies and service design via Council's online engagement platform, Shape Mount Alexander www.shape.mountalexander.vic.gov.au.

The online platform is being used to engage the community on a range of consultations.

Between 1 July 2021 and 30 June 2022, there were 29 active projects on Shape Mount Alexander, with projects collectively receiving more than 10,000 views, 8,000 visits to the website, and more than 600 contributions to projects from community members.

Some examples of community consultations undertaken during the 2020/2021 financial year are listed here:

- Invited community input on a draft plan to manage parking and traffic at

Expedition Pass Reservoir, or 'The Res', a popular swimming and recreation site.

- Encouraged users of community buildings to provide feedback on their condition and purpose, enabling Council to plan for future building improvements.
- Sought feedback on temporary spaces Council created to support outdoor dining and entertainment.
- Gathered input on a range of short, medium and long-term initiatives to address the housing affordability challenge in our community.
- Asked for community input on draft Roadside Fuel and Bushfire Risk Report, which seeks to help Council keep roadsides safer for bushfire season, especially in high-risk townships.
- Partnered with Mount Alexander Shire Disability Advocacy Group (MASDAG) to train volunteer mentors in preparing an emergency plan, tailored to their location and specific needs.
- Received input on Council's proposed budget 2022/2023.
- Gauged community sentiment on a proposal to sell the former Wesleyan Church in Chewton.
- Developed the Municipal Public Health and Wellbeing Plan 2021-2025.
- Carried out public exhibition to Planning Scheme Amendments C94 and C97. Amendment C94 seeks to implement the recommendations of Plan Harcourt (2020) and Amendment C97 seeks to correct errors and anomalies within the Planning Scheme.
- Developed a master plan to guide upgrades to the multi-use Campbells Creek Recreation Reserve
- Sought feedback on Council's 10-year Financial Plan.





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 2021/2022 annual plan and budget deliver on our commitment to achieving the vision, goals and strategic objectives outlined in the Council Plan 2021-2025.

Major capital works



\$105_K Waste

\$139_K Landfill/Landfill improvements

\$3.62_M Buildings

\$1.42_M Plant, equipment and technology

\$4.82_M Roads

\$693_K Walking and cycling

\$382_K Bridges

\$217_K Drainage

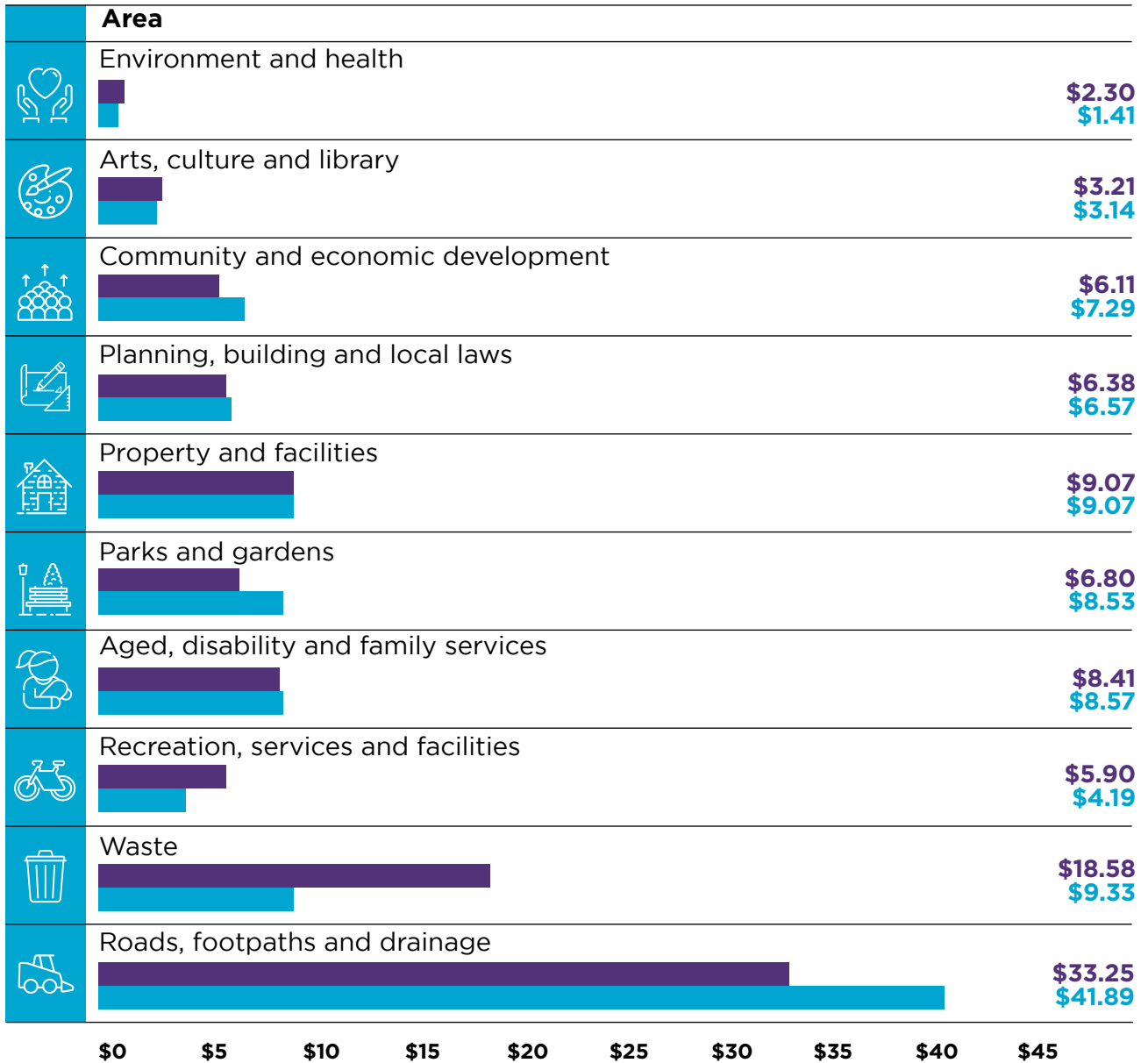


\$11.39_M Total capital works

Council spending on services per \$100

2021-2022

2020-2021





Financial performance summary

In brief

Council recorded an operating surplus of \$3.15 million, which is favourable compared with the adopted budget of a \$1.58 million surplus. The variance of \$1.57 million arises due to the receipt of unbudgeted operating grant income (\$6.46 million more than budget), unbudgeted gifted assets from developers (\$1.70 million more than budget). Offsetting this income is an increased estimated cost of landfill rehabilitation (\$4.27 million unbudgeted).

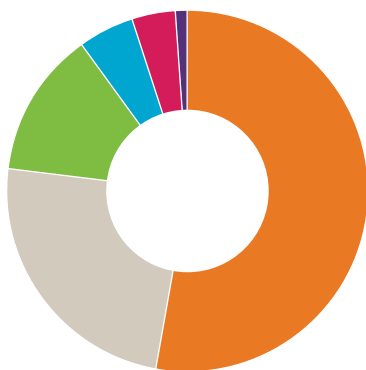
Council ended the 2021/2022 financial year with a cash balance of \$32.32 million, with restrictions in place on the use of \$28.56 million of these funds.

The value of property, infrastructure, plant and equipment increased from \$379.05 million to \$406.32 million as a result of capital expenditure of \$11.39 million and the revaluation of land, building and infrastructure assets (\$24.61 million).

Revenue

Council's total revenue for the 2021/2022 year was \$48.77 million compared to \$45.42 million in 2020/2021. The graph below shows the different sources of revenue for Council, with rates and charges the greatest proportion at 53%.

Revenue

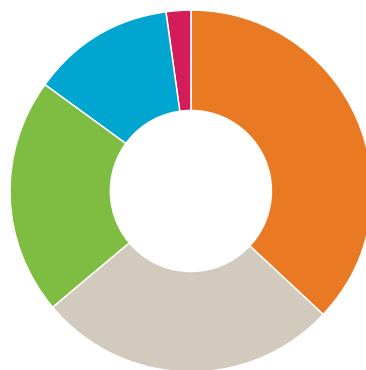


- 53% Rates and charges
- 24% Operating grants
- 13% Capital grants
- 5% Fees, fines and charges
- 4% Contributions
- 1% Other income

Expenditure

Council's total operating expenses for the 2021/2022 year were \$45.62 million (compared to \$41.48 million in 2020/2021).

Expenditure



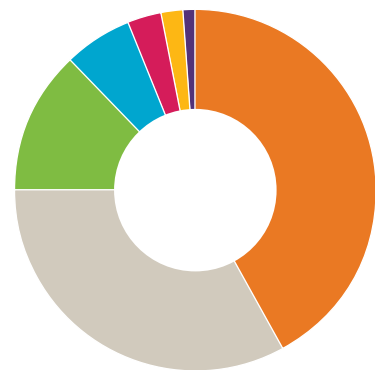
- 37% Employee costs
- 27% Materials and services
- 21% Depreciation
- 13% Other expenses
- 2% Asset disposal
- 0% Borrowing costs

Capital works

During the financial year, Council completed \$11.39 million of capital works projects (\$8.94 million in 2020/2021).

Infrastructure related projects, such as roads, drainage and bridges, accounted for 55% of the capital spend.

Capital works

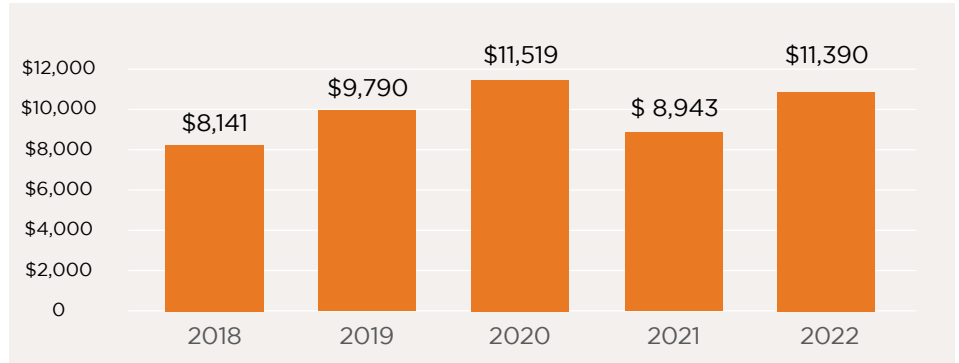


- 42% Roads
- 33% Property
- 13% Plant, vehicles and IT
- 6% Footpaths and cycleways
- 3% Bridges
- 2% Drainage
- 1% Other

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.

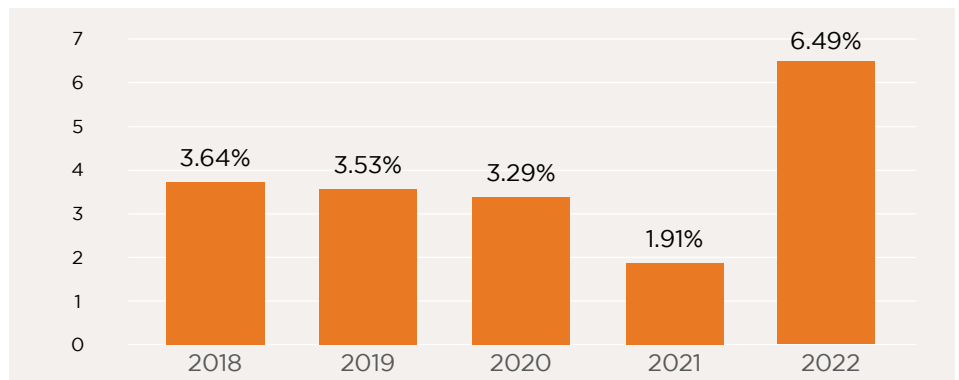
Debt servicing and redemption costs / rate revenue (%)



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 2021/2022 the ratio was 6.49% well below the guidelines of 10%.

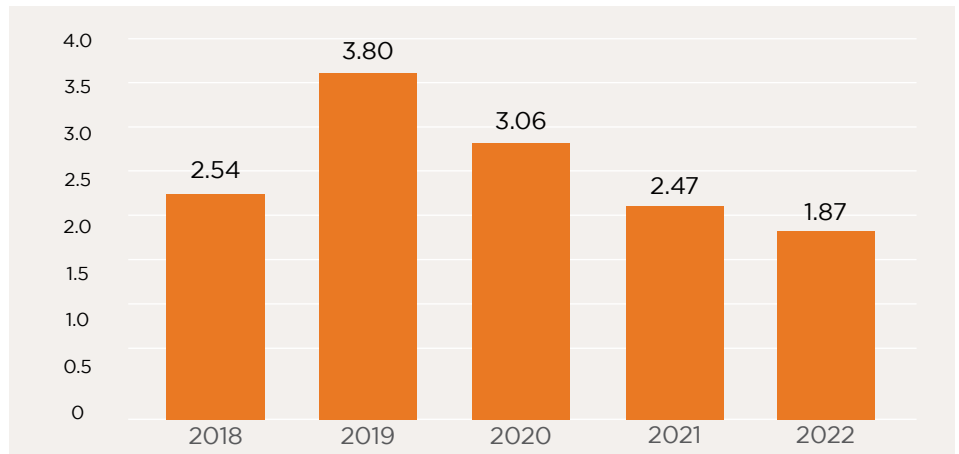
Debt servicing and redemption costs / rate revenue (%)



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 1.87 is financially prudent.

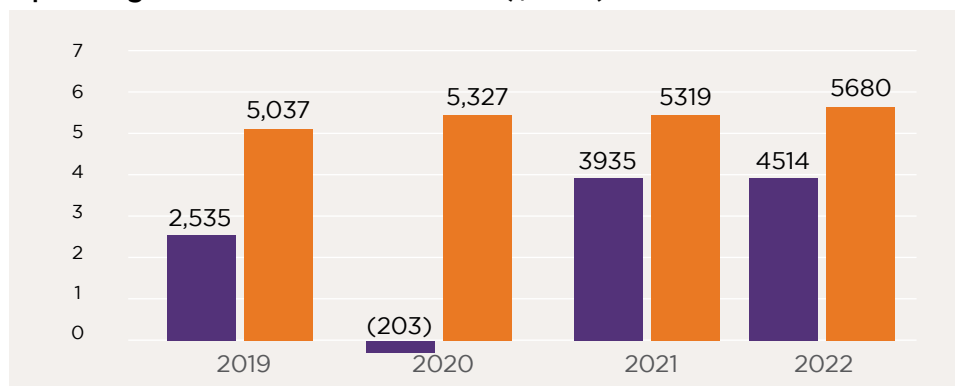
Adjusted working capital ratio



Operating result before revaluations

Council's 2021/2022 operating result, before asset revaluations, was a surplus of \$3.15 million. The main contributor to the surplus is the receipt of operating grant income and the increased 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 working together for a healthy, connected 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.



A healthy, connected and inclusive community

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.

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.

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.



An environment for people and nature

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.

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.



A resilient and growing economy

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

Coordinates 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.

Our Council

Mount Alexander Shire Council is comprised of seven Councillors in five wards.



Castlemaine Ward
Councillor Bill Maltby
Mayor

Email: castlemainemaltby@mountalexander.vic.gov.au
Mobile: 0437 089 841



Castlemaine Ward
Councillor Rosie Annear
Deputy Mayor

Email: castlemaineannear@mountalexander.vic.gov.au
Mobile: 0407 345 744



Calder Ward
Councillor Tony Cordy

Email: calder@mountalexander.vic.gov.au
Mobile: 0466 004 629



Castlemaine Ward

Councillor Gary William McClure

Email: castlemainemcclure@mountalexander.vic.gov.au

Mobile: 0408 017 655



Coliban Ward

Councillor Christine Henderson

Email: coliban@mountalexander.vic.gov.au

Mobile: 0466 004 628



Loddon River Ward

Councillor Matthew Driscoll

Email: loddonriver@mountalexander.vic.gov.au

Mobile: 0437 108 458



Tarrengower Ward

Councillor Stephen Gardner

Email: tarrengower@mountalexander.vic.gov.au

Mobile: 0407 991 403

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.

On 16 November 2021, Councillor Bill Maltby was elected Mayor for twelve months. Councillor Rosie Annear 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 Council on external committees.

Advisory Committees and Reference Groups

Council's Advisory Committees and Reference Groups help guide and support decision making across a range of areas within the shire.

They include the Community Waste Reference Group, Audit and Risk Advisory Committee, Youth Advisory Group, 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 Organisation

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 2021-2025.

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 (CEO)

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, Manager Economy and Culture and the Housing Solutions Broker 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. The directorate also supports the Healthy Loddon Campaspe / Health Broker partnership.



Michael Annear, 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.

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 below shows the staffing profile across the organisation for the year to 30 June 2022. The total number of full time, fixed term, part time and casual employees is 246. 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 in Council and an organisational culture which supports work-life balance.

Staffing profile

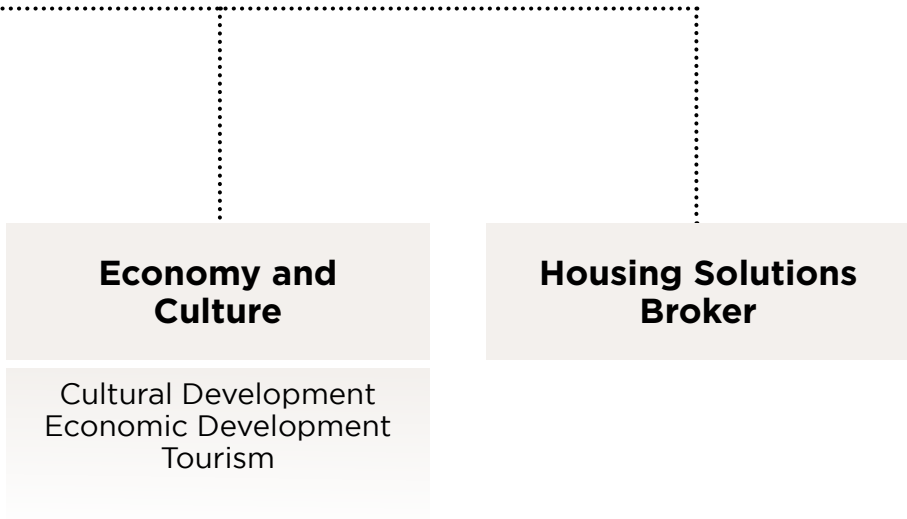
Directorate	Ongoing	Fixed term	Casual	Total
CEO	11	8	9	28
Corporate & Community Services	88	16	10	114
Infrastructure & Development	97	7	0	104
Total	196	31	19	246

Gender profile

Management level	Female	Male	Intersex indeterminate	Total
Executive	1	2	0	3
Manager	5	4	0	9
Other	134	99	1	234
Total	140	105	1	246

Organisational structure





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 2021/2022 there were 11 Ordinary and three 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. Changes to the Local Government Act 2020 take effect on 2 September 2022 and will enshrine virtual attendance at Council Meetings.

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.

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	Ordinary Meetings	Special Meetings
	Attended	Attended
Councillor Maltby	10	2
Councillor Annear	10	3
Councillor Cordy	11	3
Councillor McClure	11	3
Councillor Henderson	11	1
Councillor Driscoll	11	3
Councillor Gardner	10	2

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.

Policies

Council approved the following governance policies during 2021/2022.

- COVID-19 Financial Hardship Policy Extension – Adopted 27 July 2021
- Procurement Policy (LGA 2020) – Adopted 16 November 2021
- Complaints Policy – Adopted 21 December 2021
- Dog and Cat Registration Fee Policy – Adopted 15 March 2022
- Asset Plan and Asset Management Policy – Adopted 17 May 2022
- COVID-19 Financial Hardship Policy Extension – Adopted 17 May 2022

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.

On 7 March 2022, in accordance with section 23A of the Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019 (Vic) (VIRTIPS Act), the Tribunal made the Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No. 01/2022.

The Determination applies to all Mayors, Deputy Mayors and Councillors (Council members) in all Victorian Councils.

The Determination takes effect from 18 December 2021.

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

Mayoral allowance – \$74,706

Deputy Mayoral allowance – \$37,353

Councillor allowance – \$24,080

The allowances are in two parts. Part A is the base allowance and Part B is the equivalent of the superannuation guarantee contribution (currently 10%).

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.

Allowances and expenses

Councillor*	Allowance \$	Travel & motor vehicles \$	Phone \$	Internet, access & consumables \$	Conference & training \$	Total \$
Councillor Henderson	24,928	-	263	1,244	77	26,514
Councillor Cordy	43,126	2,740	236	354	-	46,457
Councillor Gardner	24,928	-	177	848	-	25,954
Councillor Maltby	57,904	-	180	586	-	58,672
Councillor Annear	32,738	-	268	327	77	33,412
Councillor McClure	24,928	-	214	328	-	25,470
Councillor Driscoll	24,928	-	201	329	-	25,458
Total \$*	233,482	2,740	1,542	4,019	154	241,940

*Excludes shared costs

Citizenship ceremonies

During the year, Council held three citizenship ceremonies, including one livestreamed online on Australia Day. A total of 20 residents took the Australian Citizenship Pledge before the Mayor. The new citizens came from many countries including: the United Kingdom, India, Japan, Greece, Brazil, United States of America, Poland, Mexico, Spain, South Africa and Britain.

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
- 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.

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, Local Government (Governance and Integrity) Regulations 2020 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:

- 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 register of gifts, established in line with section 138 of the Local Government Act 2020
- A list of donations and grants made by 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 \$30.60. Eleven 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 disclosers 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 2021/2022, there were no notifications of a disclosure.

Domestic Animal Management Plan

Council recognises that pets play an important role in the day to day lives of many people, and strives to support pet owners and promote the health and social benefits of responsible pet ownership. This is done in conjunction with making sure that our environment and lifestyle is protected from any potential negative impacts of domestic animals.

The aim of the Mount Alexander Domestic Animal Management Plan is to ensure that people and pets can live harmoniously in our community.

The plan was developed in consultation with the community and key stakeholders and adopted by Council on 21 December 2021.

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	
<p>Community engagement policy (policy outlining council's commitment to engaging with the community on matters of public interest)</p>	<p>Policy New policy adopted: 16 February 2021</p>	✓
<p>Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)</p>	<p>Guidelines Updated 23 June 2021</p>	✓
<p>Financial Plan (plan under section 91 of the 2020 LGA outlining the financial and non-financial resources required for at least the next 4 financial years)</p>	<p>Plan The 2021/2022 Financial Plan was initially adopted on 19 October 2021. The 2022/2023 budget was adopted by Council on 21 June 2022. The budget contains the Financial Plan for the next ten years.</p>	✓
<p>Annual budget (plan under Section 94) of the 2020 Local Government Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)</p>	<p>Budget The 2022/2023 budget was adopted by Council on 21 June 2022. The budget contains information on the services provided and initiatives undertaken.</p>	✓
<p>Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)</p>	<p>Plans One Asset management plan has been completed and adopted in this period: Open Space - February 2022</p> <p>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 (drafted May 2022 not yet adopted) Roads - October 2019 (drafted January 2022 not yet adopted) Drainage - (drafted March 2021 not yet adopted)</p>	✓
<p>Revenue and rating plan (plan setting out the rating structure of Council to levy rates and charges)</p>	<p>Strategy Council adopted its Revenue and Rating Plan on 21 June 2022.</p>	✓

Checklist

Governance and management items	Assessment	
<p>Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)</p>	<p>Policy 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.</p>	✓
<p>Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)</p>	<p>Policy Date of operation of current Fraud and Corruption Prevention Policy: 19 May 2020</p>	✓
<p>Municipal Emergency Management Plan (plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery)</p>	<p>Plan The redeveloped Municipal Emergency Management Plan was endorsed by Council in August 2020</p>	✓
<p>Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods, services and works)</p>	<p>Policy Policy adopted: 16 November 2021</p>	✓
<p>Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)</p>	<p>Plan Date of operation of current plan: 23 March 2016</p>	✓
<p>Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p>Plan Council has a Disaster Recovery Plan, which was reviewed, and approved on 30 April 2017. This plan is currently being reviewed and updated.</p>	✓
<p>Risk management framework (framework outlining Council's approach to managing risks to the council's operations)</p>	<p>Framework A Risk Management Policy, adopted 15 September 2020 and procedures provide the framework for identifying, evaluating and mitigating Council's strategic, operational and project risks. This framework is currently being reviewed and updated.</p>	✓
<p>Audit and Risk Committee (advisory committee of Council under sections 53 and 54 of the LGA.</p>	<p>Committee Q1 - November Q2 - February Q3 - May and Q4 - August Council operates an Audit and Risk Advisory Committee that meets four times per year. A Council adopted charter in place, approved 21 July 2020.</p>	✓

Checklist


Governance and management items	Assessment
<p>Internal audit (independent accounting professionals engaged by Council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)</p>	<p>Supplier engaged 1 November 2018 Council's internal auditor completed a program of reviews as approved by the Audit and Risk Advisory Committee. ✓</p>
<p>Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the LGA 1989)</p>	<p>Framework Council undertakes annual reporting of the Local Government Performance Reporting Framework (LGPRF), as required as part of the Annual Report process. ✓</p>
<p>Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)</p>	<p>Report Dates of report: Q3 - March and Q4 - June Council is provided with a quarterly report at Ordinary Meetings detailing progress against Annual Plan actions. Council Plan 2021-2025 was adopted by Council on 19 October 2021. Annual plan actions were approved March 2022. ✓ For the remaining years of the Council Plan, a quarterly report will be presented at a Council meeting.</p>
<p>Quarterly budget reports (quarterly statements to Council detailing progress against year to date budget)</p>	<p>Report Dates of report Q1 September Q2 December Q3 March Council is provided with a quarterly report detailing progress against year to date budget. ✓ This is presented at an Ordinary Meeting of Council. 2021/2022 financial reports have been presented at Council Meetings in November 2021, February 2022, and May 2022. No fourth quarter financial report is produced; annual financial statements are produced instead.</p>
<p>Risk reporting (six-monthly reports of strategic risks to council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p>Reports 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 August 2021, November 2021 and May 2022. ✓ The Operational Risk Register was presented to Council in February 2022. x</p>

Checklist

Governance and management items	Assessment
<p>Performance reporting (reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the LGA 1989)</p>	<p>Reports Local Government Performance Reporting Framework (LGPRF) reports are reported to Executive, Council and the Audit and Risk Committee on an annual basis. Monthly financial management reports are provided to Executive, while quarterly financial management reports are provided to Council and the Audit and Risk Committee. These include various financial and non-financial performance indicators.</p>
<p>Annual report (annual report under sections 131, 132 and 133 of the LGA 1989 to the community containing a report of operations and audited financial and performance statements)</p>	<p>Report The 2020/2021 Annual Report statements were presented to Council on 21 September 2021 and adopted on 19 October 2021. The 2021/2022 Annual Report is scheduled to be presented to Council on 20 September 2022.</p>
<p>Councillor Code of Conduct (Code setting out the conduct standards to be followed by Councillors)</p>	<p>Code Council Code of Conduct is current Date reviewed: 16 February 2021</p>
<p>Delegations (document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)</p>	<p>Delegations Dates of review: Instruments of Delegation: Council to Staff - 22 December 2021 Council to CEO - 31 January 2022 Instrument of Sub-Delegation: CEO to Council Staff - 28 March 2018</p>
<p>Meeting procedures (Rules for the conduct of meetings of Council and special committees)</p>	<p>Rules As part of the Local Government Act 2020, Local Law 1 - Meeting Procedures become the Governance Rules (incorporating the election Period Policy) and was adopted by Council on 1 September 2020. Local Law 1 - Meeting Procedures has not been revoked as yet and will be amended as it includes the use of Council's Common Seal and penalties that can be issued by the Mayor for misconduct in meetings. Therefore current local law procedures adopted 20 November 2018 still apply.</p>

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


Darren Fuzzard
Chief Executive Officer
Dated: 29 September 2022


Cr Bill Maltby
Mayor
Dated: 29 September 2022

Service performance indicators

Indicator / measure	2019	2020	2021	2022	Material variations & comments
Transparency Council decisions made at meetings closed to the public (Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors) x 100	0.00%	5.94%	9.62%	2.15%	Two resolutions were passed at closed Council meetings.
Consultation and engagement Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement.	56.00	51.00	55.00	54.00	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.
Attendance Councillor attendance at council meetings [(Attendance Councillor attendance at council meetings [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) (Number of Councillors elected at the last Council general election)] x100	97.80%	94.81%	99.05%	92.86%	Three Councillors were absent on seven separate occasions.
Service cost Cost of elected representation (Direct cost of the governance service / Number of Councillors elected at the last Council general election)	\$31,987.29	\$31,739.57	\$29,883.29	\$35,721.29	Service costs are returned back to pre-pandemic levels.
Satisfaction Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)	52.00	49.00	55.00	50.00	Council has endeavoured to raise public awareness of its decisions, meetings, and activities through media releases, live streaming of Council Meetings to the internet, and actively encouraging community involvement in projects via our online community engagement platform.

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 2022 results for core measures are summarised below. Waste management has been added here as a core performance measure.

Performance measures

Measure	2020	2021	2022	2022	2022
	Mount Alexander			Large rural	State-wide
Overall performance	53	58	55	55	59
Community consultation & engagement	51	55	54	51	54
Community decisions	49	55	50	51	54
Sealed local roads	50	56	51	45	53
Waste management	49	58	59	65	68
Customer service	68	70	68	67	68
Overall Council direction	47	52	45	47	50





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 2021-2025 includes strategic objectives under the pillars of:

- A healthy, connected and inclusive community
- An environment for people and nature
- A resilient and growing local economy.

This report demonstrates progress against our objectives by reporting on major initiatives, service performance indicators, financial indicators and sustainable capacity. Refer to pages 40-41 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 2021/2022 Annual Plan was adopted by Council on Tuesday 19 July, with actions presented under our objectives (listed below).

Our pillars



A healthy, connected and inclusive community



An environment for people and nature



A resilient and growing economy

Our objectives

Services in our community are accessible and coordinated

Our community is inclusive and connected

Our community feels safe, regardless of identity or circumstance

Our community is physically and mentally healthy

We are working locally to address the climate emergency

We are maintaining, improving and celebrating our places and spaces

Our community is growing in harmony with nature

We are focused on the housing affordability challenge in our community

We are facilitating managed growth of our towns while protecting natural assets

Our local economy is diverse and resilient

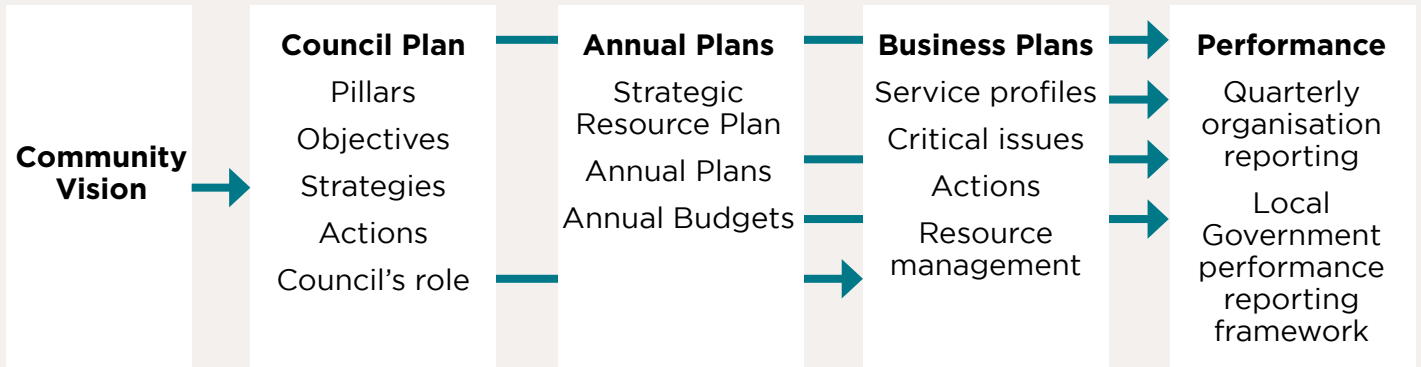
We are supporting continuous learning and personal growth

We are helping businesses make their work simpler and more sustainable

We are attracting and building investment in our cultural and creative community

Corporate reporting framework

The following diagram shows the relationships between our key planning and reporting documents.



Strategic objectives

Our principles

- We are engaging genuinely with the community
- We are always improving
- We are delivering together

Progress

Project	Description	%	Comments
Implement the Local Government Act 2020	Adopt a Procurement Policy that strengthens engagement with local businesses while delivering value for money	100%	Council adopted an updated Procurement Policy at the 16 November 2021 Meeting of Council.
Implement the Local Government Act 2020	Adopt a ten-year Asset Plan	100%	Council adopted an Asset Plan at the 17 May 2022 Meeting of Council.
Implement the Local Government Act 2020	Adopt the Council Plan 2021-2025	100%	The Council Plan was developed after extensive internal and external engagement, and was adopted at the 19 October 2021 Meeting of Council.
Implement the Local Government Act 2020	With our community, develop a Community Vision	100%	The Community Vision was adopted at the 19 October 2021 Meeting of Council, after extensive, multi-stage interaction and engagement with our community. This vision will support planning, strategising, branding and more over the coming decade.
Municipal Public Health and Wellbeing Act 2008	Prepare a Municipal Public Health and Wellbeing Plan	100%	A Municipal Public Health and Wellbeing Plan was adopted at the 19 October 2021 Meeting of Council.

Strategic objectives



A healthy, connected and inclusive community

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

Services in our community are accessible and coordinated

- Partner with community groups and agencies to deliver better services
- Improve accessibility of Council services
- Enhance Council's services to be more coordinated and collaborative
- Support organisations to provide a safe, healthy and engaging environment for volunteers

Our community is inclusive and coordinated

- Recognise, support and celebrate the diversity within our community
- Increase access to inclusive and useable spaces for all seasons
- Support events that celebrate our community and bring people together
- Ensure Council is a leader in equity and gender equality.

Our community feels safe, regardless of identity or circumstance

- Improve the safety and wellbeing for LGBTIQ+ and Culturally and Linguistically Diverse (CALD) members of our community
- Build community resilience by working together with the community, key stakeholders and emergency service providers to plan and prepare for, respond to, and recover from health and environmental emergencies
- Implement initiatives to change the behaviours and attitudes that contribute to family violence in our community.

Our community is supported to be physically and mentally healthy

- Increase active transport options
- Support healthy eating locally
- Improve access to mental health services locally
- Improve access to information and services for older people and people with a disability
- Build resilience to the impacts of climate change.

Progress

Services in our community are accessible and coordinated

Project	Description	%	Comments
Responsible pet ownership	Adopt a Domestic Animal Management Plan	100%	A Domestic Animal Management Plan was adopted at the 15 February 2022 Meeting of Council.
Increase literacy levels and learning opportunities for children	Partner with the Castlemaine Library to present a series of outdoor story walks across the Shire	100%	Story Walks have been installed and further stories are planned to be completed under the Healthy Heart of Victoria initiative.
Implement the Disability Action Plan	Establish the Disability Action Plan Working Group	80%	Terms of reference and expression of interest documents have been prepared. Advertising for membership of this group is to occur in July, with the first meeting of the group planned for August 2022.

Our community is inclusive and coordinated

Project	Description	%	Comments
Compliance with the Gender Equality Act	Adopt a Gender Equality Action Plan	100%	A Gender Equality Action Plan was submitted to the Gender Equality Commissioner by 20 June 2022 in accordance with an extension approved by the Commissioner.
Upgrade community recreation facilities	Install sports ground lighting at the Newstead Recreation Reserve	80%	Project completed except for installation of masts.
Reflect, respect, celebrate	Host a joint Australia Day – Survival Day celebration	100%	Conducted an Australia Day – Survival Day event, with good attendance, and positive feedback from the community.

Our community feels safe, regardless of identity or circumstance

Project	Description	%	Comments
Help people maintain and build social connections and support in their local communities	Provision of the COVID-19 Community Activation and Social Isolation Initiative (CASI) across the Shire	100%	Following two years of implementation this project is now complete.
Increase Council's emergency management capabilities	Appoint an Emergency Management Officer	100%	Officer appointed

Our community is supported to be physically and mentally healthy

Project	Description	%	Comments
Establish, monitor and evaluate a social prescribing service	Collaborate with Castlemaine Community House and partners to secure funding for the establishment of the Central Victorian Social Prescribing Working Group	100%	Awaiting a decision on the funding application submitted by Castlemaine Community House.

Service performance indicators

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

Animal Management

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Timeliness Time taken to action animal management requests (Number of days between receipt and first response action for all animal management requests / Number of animal management requests)	1.75	1.64	1.41	1.84	All Animal Management requests are actioned within 1-2 business days.
Service standard Animals reclaimed (Number of animals reclaimed / Number of animals collected) x 100	84.10%	41.12%	46.92%	45.51%	Reclaiming of dogs and cats has continued at the same rate as prior year due to a reduction in costs to the owner for early collection from the shelter.
Service standard Animals rehomed [Number of animals rehomed / Number of animals collected] x100	New in 2020	44.38%	40.41%	44.85%	Previously animals rehomed were included as part of Animals reclaimed. Note: New measure for 2019-20 financial year that demonstrates Council's commitment to rehoming animals.
Service cost Cost of animal management service per population [Direct cost of the animal management service / Population]	New in 2020	\$19.51	\$17.10	\$19.86	The increase is due to an additional staff member as well as an increase in pound fees and state government fees.
Health and safety Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	100.00%	100.00%	100%	COVID-19 impacted animal management prosecutions during 2021/2022 due to delays in the court system, with only one case presented in court. This indicator is replacing the previous "Animal management prosecutions" which was a measure of number, not successful prosecutions.

Retired measures

Animal Management

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Service cost Cost of animal management service [Direct cost of the animal management service / Number of registered animals]	\$62.53	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by cost of animal management service per population from 1 July 2019
Health and safety Animal management prosecutions [Number of successful animal management prosecutions]	0	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by Animal management prosecutions (%) for 2020.

Food safety

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Timeliness Time taken to action food complaints (Number of days between receipt and first response action for all food complaints / Number of food complaints)	1.67	1.00	5.67	3.50	As businesses reopen after a period of disrupted trading, complaints relating to food safety have increased and response times have decreased in line with work plans returning to normal.
Service standard Food safety assessments (Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984) x 100	90.51%	93.33%	100%	52.17%	Internal staff shortages and changeover created disruption and setbacks to usual performance and achievements.
Service cost Cost of food safety service (Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984)	\$296.27	\$349.24	\$365.81	\$320.79	Increased number of registered premises has resulted in an overall decrease in the cost of providing the service.
Health & safety Critical and major non-compliance outcome notifications (Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises) x 100	96.97%	100.00%	16.22%	61.54%	Critical and Major Non Compliance notifications increased once normal inspections resumed after COVID-19 lockdowns were lifted.

Maternal and Child Health (MCH)

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Service standard Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	100.70%	100.74%	102.82%	100%	All births were enrolled in the Maternal and Child Health service.
Service cost Cost of the MCH service (Cost of the MCH service / Hours worked by MCH nurses)	\$83.99	\$66.37	\$70.77	\$68.46	MCH Enhanced services commenced in the 2019/2020 year but these costs were excluded from this indicator in error. If this service was included in the costs, the result adjusts to \$76.30 for 2019/2020.
Participation Participation in the MCH service (Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x 100	80.40%	86.50%	87.34%	84.66%	Attendance increased by 1.3% while enrolments increased by 4.5% - the number of enrolments has increased at a greater rate than the attendance.
Participation Participation in the MCH service by Aboriginal children (Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service) x 100	77.78%	77.78%	96.77%	87.88%	Low numbers of Aboriginal children (9 in 2019/2020, 15 in 2020/2021, 16.5 in 2021/2022) can skew the percentage change between years.
Satisfaction Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	New in 2020	96.30%	92.25%	86.79%	14 children were born in June therefore not eligible for 4 week KAS visit.

Retired measures

Maternal and Child Health (MCH)

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Satisfaction Participation in first MCH home visit [Number of first MCH home visits / Number of birth notifications received] x100	100.7%	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by Participation in 4-week Key Age and Stage visit for 2020.



Goldfield

← Castlemaine 22km

← Daylesford 78km

Strategic objectives



A flourishing environment for nature and people

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

We are working locally to address the climate emergency

- Partner with the community to reduce emissions across the shire
- Reduce Council emissions to zero by 2025
- Protect our biodiversity values
- Protect and celebrate our Indigenous and European heritage
- Foster connect to place
- Protect urban and landscape character.

We are focused on the housing affordability challenge in our community

- Ensure there is sufficient residential land that caters for the existing and future community needs
- Support state-wide initiatives to increase affordable housing supply
- Encourage diverse housing options and infill residential development in appropriate locations.

Our community is growing in harmony with nature

- Manage sustainable township growth and development
- Reduce waste and increase resource recovery
- Review, maintain, renew and expand sustainable assets of our community
- Partner and support the community to deliver green infrastructure outcomes
- Promote sustainable use of water.

We are facilitating managed growth of our towns while protecting natural assets

- Coordinate land use, urban design and infrastructure planning for towns
- Ensure there is sufficient residential, commercial and industrial land to meet demand
- Protect agricultural land that contributes or can contribute to local food systems from residential development.

Progress

We are working locally to address the climate emergency

Project	Description	%	Comments
Upgrade public infrastructure to reduce energy use	Complete the upgrade of major road lighting to LED lighting	100%	The upgrade was completed in March 2022, ahead of the timing proposed by the Roadmap (June 2023). This upgrade has reduced electricity use and ongoing maintenance fees, generating savings to Council of approximately \$9,000 per annum.
Fleet transition to low carbon vehicles	Install electric vehicle chargers for Council vehicles	100%	Two EV chargers have been installed.
Reduce carbon emissions	Implement an energy savings and carbon monitoring platform	100%	The platform has been installed, and a consultant engaged to monitor carbon emissions.

We are maintaining, improving and celebrating our places and spaces

Project	Description	%	Comments
Planning Scheme amendment - Maldon Design Guidelines	Complete the Planning Scheme amendment to introduce the Maldon Design Guidelines (C96malx) into the Planning Scheme	90%	Recommendations from the panel were presented to Council for consideration at the 21 June 2022 Meeting of Council. The amendment has been approved by Council and submitted to the Minister for Planning for approval.
Small town streetscape upgrade	Completion of small town streetscapes in Campbells Creek, Chewton, Elphinstone, Guildford, Newstead and Taradale	85%	Works are nearing completion on all streetscape projects, with anticipated completion date by the end of July 2022 (within the extended completion date of 1 August 2022).

Our community is growing in harmony with nature

Project	Description	%	Comments
Improve the function of community facilities	Complete the Local Roads and Community Infrastructure Program Phase 1 and Phase 2 projects that deliver upgrades to recreation reserves, community buildings and roads	95%	All projects are complete apart from: Barker Street Pedestrian Crossing - completion by 31 July 2022 Botanical Gardens gates and fountains restoration - Extension request made to funding body for completion by 31 Dec 2022.
Upgrade community recreation facilities	Construct female-friendly change rooms at Harcourt Recreation Reserve	100%	Project complete.
Manage sustainable township growth and development	Adopt a Domestic Wastewater Management Plan	90%	Due to be completed by July 2022.

We are focused on the housing affordability challenge in our community

Project	Description	%	Comments
Maximise the State Government's Big Housing Build Program	Appoint a Housing Officer	100%	Housing Officer appointed.

Service performance indicators

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

Roads

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Satisfaction of use Sealed local road requests (Number of sealed local road requests / Kilometres of sealed local roads) x100	34.31	43.72	49.62	2.76	The amount of local road customer requests received during 2021-22 was significantly decreased and the possible reasons for the reduction would be more defects rectified through council RMP inspections and routine maintenance works.
Condition Sealed local roads maintained to condition standards (Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads) x100	95.99%	96.64%	94.45%	97.02%	A recent road condition survey shows that the most sealed roads are in good condition.
Service cost Cost of sealed local road reconstruction (Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed)	\$47.39	\$71.04	\$30.20	\$24.47	Unit rate of road reconstruction depends on many factors inclusive of project value, specifications, road length, width, and depth, material types, design criteria, other associated works - minor drainage, shoulder, cut/fill, available resources etc. So, for a rural council, it is unavoidable to have a price fluctuation on road reconstruction works. The unit rate was slightly lower than last year due to a good contract price.
Service cost Cost of sealed local road resealing (Direct cost of sealed local road resealing / Square metres of sealed local roads resealed)	\$4.69	\$6.71	\$12.55	\$8.02	Unit rate of road resealing depends on many factors inclusive of road length, width, and depth, material types, associated preparation works, available resources, etc. So, for a rural council, it is unavoidable to have a price fluctuation on road resealing works. The unit rate decreased from last year as in FY 2021-22, 47,000 square meters of roads have been resealed and it is comparably higher than the previous year's work.

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Satisfaction Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads])	56.00	50.00	56.00	51.00	A slight reduction in customer satisfaction has been identified on sealed local roads. This can be partly attributed to the increased rainfall that has occurred in 2021/22 across the council sealed road network that has impacted road surfaces.

Aquatic facilities

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Service standard Health inspections of aquatic facilities (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.
Utilisation Utilisation of aquatic facilities (Number of visits to aquatic facilities / Municipal population)	1.58	0.90	0.78	1.03	This summer saw an increase in attendances with patronage figures 34% higher than the previous year (15,504 in 2020/21).
Service cost Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	\$27.37	\$32.26	\$25.65	This summer saw an increase in attendances with patronage figures 34% higher than the previous year (15,504 in 2020/21), while costs increased by only 7%. Result for 2021/2022 improved despite the fact that all four pools were effected by lifeguard shortages during February and March which caused pools to operate with reduced operating hours. The season which runs from December through to Labour day was reduced by an average across the pools at 8.47%.

Retired measures

Aquatic Facilities

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Service cost Cost of indoor aquatic facilities [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$0.00	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by cost of aquatic facilities for 2020.
Service cost Cost of outdoor aquatic facilities [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$15.50	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by cost of aquatic facilities for 2020.

Statutory Planning

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Timeliness Time taken to decide planning applications (The median number of days between receipt of a planning application and a decision on the application)	28.00	33.50	35.00	56.00	Working through backlog of applications due to being understaffed between July 2021 and April 2022.
Service standard Planning applications decided within required time frames (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	84.68%	83.59%	87.74%	56.38%	More time taken due to understaffing and reduced capacity.
Service cost Cost of statutory planning service (Direct cost of the statutory planning service / Number of planning applications received)	\$1,531.61	\$1,458.05	\$1,290.11	\$1,049.84	The lower cost reflects the continued increase in the application numbers during this period.
Decision making Council planning decisions upheld at VCAT (Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications) x100	50.00%	33.33%	75%	66.67%	There were only three VCAT decisions during this reporting period, with two 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	2019	2020	2021	2022	Material variations & comments
Satisfaction Kerbside bin collection requests (Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households) x 1000	161.25	136.31	136.45	141.82	Kerbside bin collection requests increased slightly compared to 2020/2021.
Service standard Kerbside bin collection missed (Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts) x 10,000	8.89	6.22	5.76	7.28	Increased number of rural households with a kerbside waste/ recycling service can cause occasional collection issues
Service cost Cost of kerbside garbage bin collection service (Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins)	\$123.29	\$121.85	\$139.22	\$161.24	2018/2019 incorrectly calculated direct costs and should have been \$139.26. There has been a 19% increase in the costs of processing general waste compared to 2020/2021 along with a change in calculating the allocation of kerbside bin combined collection costs incurred to improve accuracy.
Service cost Cost of kerbside recyclables collection service (Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins)	\$87.20	\$77.96	\$90.63	\$75.41	2018/2019 incorrectly calculated direct costs and should have been \$71.23. There has been a change in calculating the allocation of kerbside bin combined collection costs incurred to improve accuracy.
Waste diversion Kerbside collection waste diverted from landfill (Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins) x 100	35.64%	36.30%	34.08%	34.09%	Kerbside collection waste diverted from landfill continues to remain stable.

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Strategic objectives



A resilient and growing local economy

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

Our local economy is diverse and resilient

- Partner with local businesses to build a regional, circular economy
- Support tourism sector to respond to new opportunities and recover from the COVID pandemic
- Promote economic opportunities for social inclusion
- Advocate for improved digital access and connectivity
- Develop tourism products that champion our cultural, environmental and social values.

We are supporting continuous learning and personal growth

- Support and advocate for high quality education for people of all ages
- Promote an accessible range of services for all, including children, young people and families
- Support training for career and life transitions.

We are helping businesses make their work simpler and more sustainable

- Simplify how businesses can work with Council
- Support the business community to work together.

We are attracting and building investment in our cultural and creative community

- Promote and build capacity of creative arts and industries
- Support innovative industries and individuals
- Encourage resurgence of live music and events locally
- Continue to work with change to the local Indigenous community and First Australians to celebrate indigenous culture.

Progress

We are helping businesses make their work simpler and more sustainable

Project	Description	%	Comments
Acknowledging the achievements of local businesses	Host the Mount Alexander Business Awards	100%	Completed in December 2021 and was very well received.
Improve the protection of indigenous cultural heritage	Training on Land Use Activity Agreement and Cultural Heritage Management Plans	100%	Training completed.

We are attracting and building investment in our cultural and creative community

Project	Description	%	Comments
Support our creative communities to grow	Create the 'Get Lost' online platform	100%	Project delivered and launched with the community on 5 June 2022.
Create public spaces as event venues	Create and activate temporary public spaces at Village Square and Bank Corner Maldon	100%	Project delivered, with final Project acquittals still to be completed.

Service performance indicators

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

Libraries

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Utilisation Physical library collection usage (Number of physical library collection item loans / Number of physical library collection items)	6.13	4.87	5.22	5.33	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. For 2021/2022 loans have increased by 6% while collection items have increased by 4%, compared to 2020/2021.
Resource standard Recently purchased library collection (Number of library collection items purchased in the last 5 years / Number of library collection items) x 100	72.10%	72.10%	72.10%	72.10%	No change in library collection items purchased.
Participation Active library borrowers in municipality (Number of active library borrowers in the last three years/the sum of the population for the last three years) x100	24.88%	23.10%	20.22%	17.85%	In 2020/2021 the library was closed for 87 days during COVID-19 lockdowns, reducing the ability of people to be active borrowers. Average borrower numbers over the last three years have continued to decrease by 11% each year while average population over the last three years has only increased by 1%.
Service cost Cost of library service per population [Direct cost of the library service / Population]	New in 2020	\$27.93	\$27.85	\$28.09	No change in cost of library services.

Retired measures

Service / indicator / measure	2019	2020	2021	2022	Material variations & comments
Service cost Cost of library service [Direct cost of the library service / Number of visits]	\$3.16	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by Cost of library service per population for 2020.



Performance statement

For the year ended 30 June 2022

Our shire

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 2021–2022.

Sustainable capacity indicators

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

Population

Indicator / measure	2019	2020	2021	2022	Material variations & comments
Population Expenses per head of municipal population (Total expenses / Municipal population)	\$1,893.46	\$1,977.02	\$2,151.62	\$2,268.87	Expenses have increased by 6% in 2021/2022 mainly due to the increase in the provision for landfill liability to reflect the estimated costs associated with cell capping at the Castlemaine landfill. Including this non-cash adjustment to the provision, expenses decreased by 4% in 2021/2022.
Population Infrastructure per head of municipal population (Value of infrastructure / Municipal population)	\$16,770.17	\$16,974.79	\$17,152.89	\$18,075.10	\$24.6 million in asset revaluations were undertaken on buildings, drainage, kerb and channel and footpath asset classes in 2021/2022. In addition, capital works to maintain the Shire's assets and infrastructure continue in line with the long term Financial Plan, with the assistance of grant funding, while population growth remains low.

Indicator / measure	2019	2020	2021	2022	Material variations & comments
Population density per length of road (Municipal population / Kilometres of local roads)	13.61	13.86	14.03	14.10	Population growth remains low with minimal change in length of local roads.
Own-source revenue per head of municipal population (Own-source revenue / Municipal population)	\$1,412.01	\$1,385.64	\$1,495.28	\$1,444.69	2018/2019 included \$663k of insurance claim reimbursements for flood/storm damages to Council assets. 2020/2021 included \$1.55 million decrease in the provision for landfill liability to reflect the estimated costs associated with cell capping at the Castlemaine landfill, as at this time. Otherwise there has been little change in own source revenue due to rate capping, while population growth remains low.
Recurrent grants per head of municipal population (Recurrent grants / Municipal population)	\$450.60	\$427.10	\$442.28	\$543.37	A greater increase to recurrent operating grant funding occurred in 2021/2022 with 75% (\$4.48 million) of the 2022/2023 allocation of Federal Assistance Grant funding brought forward, while population growth remains low.
Disadvantage Relative Socio-Economic Disadvantage (Index of Relative Socio-Economic Disadvantage by decile)	6.00	6.00	6.00	6.00	No change to our socio-economic disadvantage index compared to prior years
Workforce turnover Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	16.5%	16.0%	15.1%	34.2%	Increase due to general employment turnover across all industries post COVID-19 lockdowns.

Definitions

Infrastructure

Non-current property, plant and equipment excluding land.

Local roads

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

Own-source revenue

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

Non-recurrent grants

Operating or capital grants 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 Financial Plan.

Population

Means the resident population of the municipal district estimated by council.

Recurrent grants

Operating or capital grant other than non-recurrent grants.

Relative socio-economic disadvantage

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

Resignations and terminations

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

Total expenses

Total expenditure or costs incurred or required.

Service performance indicators

Indicator / measure	2019	2020	2021	2022	Material variations & comments
Utilisation Utilisation of aquatic facilities (Number of visits to aquatic facilities / Municipal population)	1.58	0.90	0.78	1.03	This summer saw an increase in attendances with patronage figures 34% higher than the previous year (15,504 in 2020/21).
Health and safety — Animal Management Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	100%	100%	100%	COVID-19 impacted animal management prosecutions during 2021/2022 due to delays in the court system, with only one case presented in court. This indicator is replacing the previous "Animal management prosecutions" which was a measure of number, not successful prosecutions.
Health and safety — Food Safety Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	96.97%	100.00%	16.22%	61.54%	Critical and major non-compliance notifications increased once normal inspections resumed after COVID-19 lockdowns were lifted.
Satisfaction — governance Satisfaction with council decisions (Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community)	52	49	55	50	Council has endeavoured to raise public awareness of its decisions, meetings, and activities through media releases, live streaming of Council Meetings to the internet, and actively encouraging community involvement in projects via our online community engagement platform.
Participation — libraries Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	24.88%	23.10%	20.22%	17.85%	In 2020/2021 the library was closed for 87 days during COVID-19 lockdowns, reducing the ability of people to be active borrowers. Average borrower numbers over the last three years have continued to decrease by 11% each year while average population over the last three years has only increased by 1%.

Service performance indicators

Indicator / measure	2019	2020	2021	2022	Material variations & comments
Participation — Maternal and Child Health (MCH) Participation in the MCH service (Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service) x100	80.40%	86.50%	87.34%	84.31%	Attendance increased by 1.5% while enrolments increased by 5.3% - the number of enrolments has increased at a greater rate than the attendance.
Participation — Maternal and Child Health (MCH) Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x 100	77.78%	77.78%	96.77%	87.88%	Low numbers of Aboriginal children (9 in 2019/2020, 15 in 2020/2021, 16.5 in 2021/2022) can skew the percentage change between years.
Satisfaction — roads Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads)	56	50	56	51	A slight reduction in customer satisfaction has been identified on sealed local roads. This can be partly attributed to the increased rainfall that has occurred in 2021/22 across the council sealed road network that has impacted road surfaces.
Decision making — statutory planning Council planning decisions upheld at VCAT (Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications) x100	50.00%	33.33%	75.00%	66.67%	There were only three VCAT decisions during this reporting period, with two being upheld by VCAT. Numbers of appeals made to VCAT were 4 in 2020/2021, compared with 3 in 2019/2020.
Waste collection — waste diversion Kerbside collection waste diverted from landfill (Weight of recyclables and green organics collected from kerbside bins / weight of garbage, recyclables and green organics collected from kerbside bins) x 100	35.64%	36.30%	34.08%	34.09%	Kerbside collection waste diverted from landfill continues to remain stable.

Retired measures

Indicator / measure	2019	2020	2021	2022	Material variations & comments
Health & safety — animal management Animal management prosecutions (Number of successful animal management prosecutions]	0	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by Animal management prosecutions (%) for 2020.

Definitions

Aboriginal

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, if it

relates to a deficiency that does not pose an immediate serious threat to public health but which 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

means where the tribunal 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	2019	2020	2021	2022	2023	Forecast			Material variations
						2024	2025	2026	
Efficiency expenditure level Expenses per property assessment (Total expenses / Number of property assessments)	\$3,142	\$3,285	\$3,561	\$3,711	\$3,380	\$3,343	\$3,397	\$3,430	Expenses have increased by 6% in 2021/2022 mainly due to the increase in the provision for landfill liability to reflect the estimated costs associated with cell capping at the Castlemaine landfill. Excluding this non-cash adjustment to the provision, expenses decreased by 4% in 2021/2022.
Efficiency Revenue level Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	New in 2020	\$1,650	\$1,687	\$1,711	\$1,758	\$1,774	\$1,790	\$1,818	Increase is in line with the Fair go Rate System (FGRS). This indicator is replacing the previous 'Average residential rate per residential property assessment' indicator which was based on residential rates and properties only.
Liquidity working capital Current assets compared to current liabilities (Current assets / Current liabilities) x 100	368.47%	300.02%	244.90%	186.20%	201.16%	239.59%	217.95%	252.24%	Current liabilities increased by 36% at 30 June 2022 with the recognition of a higher estimated cost for the rehabilitation provision for capping at the Castlemaine landfill. In comparison current assets increased by 3%. The ratio increases in forecast years to reflect the reduction in loan borrowings as existing loans are paid off.
Liquidity unrestricted cash Unrestricted cash compared to current liabilities (Unrestricted cash / Current liabilities) x 100	-38.92%	-1.68%	-0.93%	-47.21%	129.61%	144.09%	138.18%	158.16%	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 2021/2022 onwards. Council's term deposits are invested for periods of up to twelve months and these funds are not included in the calculation of unrestricted cash. If these funds were included, Council's unrestricted cash ratio would be 85.67%. Term deposits are not identified and separately excluded from unrestricted cash in forecast years.

Dimension / indicator / measure	2019	2020	2021	2022	2023	Forecast			Material variations
						2024	2025	2026	
Obligations loans and borrowings Loans and borrowings compared to rates (Interest bearing loans and borrowings / Rate revenue) x 100	16.90%	14.30%	12.76%	7.52%	6.56%	5.98%	5.40%	0.49%	No new loans occurred during the year, while principal and interest repayments were made. No new loans have currently been budgeted for.
Obligations loans and borrowings Loans and borrowings repayments compared to rates (Interest and principal repayments on interest bearing loans and borrowings / Rate revenue) x 100	2.88%	2.68%	1.55%	5.30%	1.04%	0.71%	0.70%	4.99%	One loan was paid off during 2019/2020 year. Two loans were paid off during 2021/2022 year, including one that required a \$1M balloon repayment, and no new loans were drawn down in 2021/2022. No new loans have currently been budgeted for.
Obligations Indebtedness Non-current liabilities compared to own source revenue (Non-current liabilities / Own source revenue) x 100	32.59%	34.15%	24.99%	14.82%	10.98%	9.89%	5.06%	4.00%	Non-current liabilities decreased from June 2021 to June 2022 due to the decreased non-current provision for landfill rehabilitation costs. Capping of the Castlemaine landfill is expected to be completed by June 2023. The continuation with 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.

Dimension / indicator / measure	Forecast								Material variations
	2019	2020	2021	2022	2023	2024	2025	2026	
Obligations Asset renewal and upgrade Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	118.03%	67.75%	81.99%	115.26%	114.93%	100.06%	100.10%	\$3.9M of new capital works were completed in 2021/2022, including the Harcourt female friendly change rooms. In addition, \$7.4M of renewal works were completed. Forecast years bring the focus more back to completing renewal works with the indicator returning to above 100% in 2022/2023. This indicator is replacing the previous 'Asset renewal compared to depreciation' indicator which did not include asset upgrades.
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) (Adjusted underlying surplus (deficit)/ Adjusted underlying revenue) x 100	-0.43%	-5.92%	2.88%	-9.03%	-18.12%	-6.54%	-7.20%	-6.79%	Income from government grants has increased with the State and Federal Governments offering grant funding opportunities for a large number of capital projects, as well as one-off projects that respond to the many different impacts of the COVID-19 pandemic. Despite this, expenses have increased to a greater extent due to the recognition of an increased estimated cost for the rehabilitation of the Castlemaine landfill. If this cost was excluded, the result would be 1.16%. The increase in grant funding is not expected to continue in forecast years.

Dimension / indicator / measure	2019	2020	2021	2022	2023	Forecast			Material variations
						2024	2025	2026	
Stability Rates Concentration Rates compared to adjusted underlying revenue (Rate revenue / Adjusted underlying revenue) x 100	63.13%	65.30%	56.51%	61.54%	74.88%	68.90%	68.85%	68.91%	Total rate revenue (including waste charges) increased by 2.8%, while the adjusted underlying revenue decreased by 5.6% in 2021/2022 due to a reduction in operating grants received.
Stability Rates effort Rates effort — Rates compared to property values (Rate revenue / CIV of rateable properties in the municipality) x 100	0.48%	0.45%	0.42%	0.40%	0.32%	0.31%	0.30%	0.30%	Capital improved values (CIV) have increased at a greater rate than rates revenue.

Retired measures

Indicator / measure	2019	2020	2021	2022	Material variations & comments
Efficiency — Revenue level Average residential rate per residential property assessment (Residential rate revenue / Number of residential property assessments)	\$1,953.66	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by Average rate per property assessment for 2020.
Obligations — Asset renewal Asset renewal compared to depreciation (Asset renewal expense / Asset depreciation) x100	72.48%	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by Asset renewal and upgrade compared to depreciation for 2020.

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 grants obtained on the condition that they be expended in a specified manner and not expected to be received again during the period covered by the Financial 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

Operating or capital grants other than a non-recurrent grant.

Restricted cash

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 which are 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) are also considered to be restricted under this definition.

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 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 the council's Financial Plan. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by Council in its Financial Plan on 21 June 2022 and which forms part of the council plan. The Financial Plan includes estimates based on key assumptions about the future that are 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 2021-2022 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. While the impacts of the pandemic have abated somewhat through the 2021-22 year, Council has noted the following significant impacts on its financial operations:

- Additional revenue – additional grant funding was received for the COVID Safe Outdoor Activation initiative (\$300,000) and Local Roads and Community Infrastructure Program (\$896,000)
- Revenue foregone – waivers and rent relief totalled \$31,000. Additionally 106 ratepayers contacted Council requiring financial hardship support.

Certification of the Performance Statement

In my opinion, the accompanying Performance Statement has been prepared in accordance with the Local Government Act 2020, the Local Government (Finance and Reporting) Regulations 2020.



Carolyn Ross, Certified Practising Accountant (CPA)

Principal Accounting Officer

Date 29 September 2022

In our opinion the accompanying Performance Statement of the Mount Alexander Shire Council for the year ended 30 June 2022 presents fairly in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

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

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 2020 to certify this performance statement in its final form.



Councillor William Matby

Mayor

Date 29 September 2022



Councillor Matthew Driscoll

Councillor

Date: 29 September 2022



Darren Fuzzard

Chief Executive Officer

Date: 29/9/22



Independent Auditor's Report

To the Councillors of Mount Alexander Shire Council

Opinion	<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"> • our shire for the year ended 30 June 2022 • sustainable capacity indicators for the year ended 30 June 2022 • service performance indicators for the year ended 30 June 2022 • financial performance indicators for the year ended 30 June 2022 • other information and • certification of the performance statement. <p>In my opinion, the performance statement of Mount Alexander Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
7 October 2022



Travis Derricott
as delegate for the Auditor-General of Victoria




MALDON

PLEASE LEAVE
THE DRAWER


MALDON



Financial report contents


Certification of the Financial Statements	107	4.7. Borrowing Costs	127
Victorian Auditor General's Office Audit Report	108	4.8. Other expenses	127
Financial Statements	110	Note 5 – Our financial position	127
Comprehensive Income Statement	110	5.1. Financial assets	127
Balance Sheet	111	5.2. Non-financial assets	129
Statement of Changes in Equity	112	5.3. Payables, trust funds and deposits and unearned income/revenue	129
Statement of Cash Flows	113	5.4. Interest-bearing liabilities	130
Statement of Capital Works	114	5.5. Provisions	131
Notes to Financial Statements	115	5.6. Financing arrangements	132
Note 1 – Overview	115	5.7. Commitments	132
Note 2 – 2.1 Performance against budget	116	5.8. Leases	133
2.1.1. Income and expenditure	116	Note 6 – Assets we manage	135
2.1.2. Capital works	118	6.1. Property, infrastructure plant and equipment	136
2.2. Analysis of Council results by program	120	6.2. Investments in associates, joint arrangements and subsidiaries	142
Note 3 – Funding for the delivery of our services	122	Note 7 – People and relationships	143
3.1. Rates and charges	122	7.1. Council and key management remuneration	143
3.2. Statutory fees and fines	122	7.2. Related party disclosure	144
3.3. User fees	122	Note 8 – Managing uncertainties	145
3.4. Funding from other levels of government	124	8.1. Contingent assets and liabilities	145
3.5. Contributions	125	8.2. Change in accounting standards	146
3.6. Net gain/(loss) on disposal of property, infrastructure, plant and equipment	125	8.3. Financial instruments	146
3.7. Other income	125	8.4. Fair value measurement	148
Note 4 – The cost of delivering services	126	8.5. Events occurring after balance date	148
4.1. Employee costs	126	Note 9 – Other matters	149
4.2. Materials and services	126	9.1. Reserves	150
4.3. Depreciation	126	9.2. Reconciliation of cash flows from operating activities to surplus/(deficit)	150
4.4. Amortisation - Intangible assets	127	9.3. Superannuation	151
4.5. Amortisation - Right of use assets	127	Note 10 – Change in accounting policy	48
4.6. Finance Costs - Leases	127		

Mount Alexander Shire Council - 2021/2022 Financial Report

Mount Alexander Shire Council
2021/2022 Financial Report

Certification of the Financial Statements

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



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

Date: 29 September 2022
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 2022 and the financial position of the Council as at that date.

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

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



Councillor Bill Matby
Mayor

Date: 29 September 2022
Castlemaine



Councillor Matthew Driscoll
Councillor

Date: 29 September 2022
Castlemaine



Darren Fizzard
Chief Executive Officer

Date: 29/9/22
Castlemaine



Independent Auditor's Report

To the Councillors of Mount Alexander Shire Council

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
7 October 2022



Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Rates and charges	3.1	25,748	25,041
Statutory fees and fines	3.2	1,048	1,050
User fees	3.3	1,410	1,334
Grants - operating	3.4	11,586	12,956
Grants - capital	3.4	6,249	2,682
Contributions - monetary	3.5	156	354
Contributions - non monetary	3.5	1,730	1,071
Found assets		-	84
Share of net profits (or loss) of associates and joint ventures	6.2	29	27
Other income	3.7	812	820
Total income		48,768	45,419
Expenses			
Employee costs	4.1	16,993	16,394
Materials and services	4.2	12,310	14,616
Depreciation	4.3	9,157	8,863
Amortisation - intangible assets	4.4	193	189
Amortisation - right of use assets	4.5	13	3
Bad and doubtful debts		(8)	15
Net (gain) or loss on disposal of property, infrastructure, plant and equipment	3.6	1,018	1,330
Borrowing costs	4.7	98	141
Finance costs - leases	4.6	2	1
Increase on provision for landfill liability		4,265	(1,550)
Other expenses	4.8	1,577	1,482
Total expenses		45,617	41,484
Surplus/(deficit) for the year		3,150	3,935
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	24,614	11,909
Total other comprehensive income		24,614	11,909
Total comprehensive result		27,764	15,844

Balance Sheet As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	6,369	14,180
Trade and other receivables	5.1(c)	3,154	3,216
Other financial assets	5.1(b)	24,700	15,500
Inventories	5.2(a)	72	61
Other assets	5.2(b)	315	539
Total current assets		34,611	33,496
Non-current assets			
Other financial assets	5.1	1,250	-
Investments in associates, joint arrangements and subsidiaries	6.2	659	630
Property, infrastructure, plant and equipment	6.1	406,317	379,052
Right-of-use assets	5.8	50	63
Intangible assets	5.2(c)	898	1,038
Total non-current assets		409,174	380,783
Total assets		443,785	414,279
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	2,554	3,291
Trust funds and deposits	5.3(b)	922	1,156
Unearned income	5.3(c)	4,449	4,817
Provisions	5.5	10,447	3,142
Interest-bearing liabilities	5.4	203	1,259
Lease liabilities	5.8	13	13
Total current liabilities		18,589	13,678
Non-current liabilities			
Provisions	5.5	2,534	5,488
Interest-bearing liabilities	5.4	1,733	1,936
Lease liabilities	5.8	38	50
Total non-current liabilities		4,305	7,475
Total liabilities		22,893	21,152
Net assets		420,891	393,127
Equity			
Accumulated surplus		103,184	102,642
Reserves	9.1	317,707	290,485
Total Equity		420,891	393,127

Statement of Changes in Equity For the Year Ended 30 June 2022

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022					
Balance at beginning of the financial year		393,127	102,642	265,455	25,031
Surplus/(deficit) for the year		3,150	3,150	-	-
Net asset revaluation increment/(decrement)	6.1	24,614	-	24,614	-
Transfers to other reserves	9.1(b)	-	(14,577)	-	14,577
Transfers from other reserves	9.1(b)	-	11,970	-	(11,970)
Balance at end of the financial year		420,892	103,184	290,069	27,638
2021					
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)
Balance at end of the financial year		393,127	102,642	265,455	25,031

Statement of Cash Flows
For the Year Ended 30 June 2022

	Note	2022 Inflows/ (Outflows) \$'000	2021 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		26,143	25,467
Statutory fees and fines		1,048	1,050
User fees		1,410	1,334
Grants - operating		11,241	12,707
Grants - capital		6,005	2,480
Contributions - monetary		156	354
Interest received		272	497
Trust funds and deposits (net)		(234)	(94)
Other receipts		455	464
Net GST refund/(payment)		(2,162)	(2,099)
Employee costs		(16,798)	(16,208)
Materials and services		(10,660)	(6,723)
Landfill rehabilitation costs		(109)	-
Other payments		(1,577)	(1,489)
Net cash provided by operating activities	9.2	<u>15,190</u>	<u>17,740</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(11,391)	(8,943)
Proceeds from sale of property, infrastructure, plant and equipment	3.6	218	354
Payments for investments		(25,950)	(15,500)
Proceeds from sale of investments		15,500	14,375
Net cash (used in) investing activities		<u>(21,623)</u>	<u>(9,715)</u>
Cash flows from financing activities			
Finance costs	4.7	(105)	(141)
Repayment of borrowings		(1,260)	(248)
Interest paid - lease liability		(2)	(1)
Repayment of lease liability		(13)	-
Net cash (used in) financing activities		<u>(1,380)</u>	<u>(390)</u>
Net increase (decrease) in cash and cash equivalents		(7,812)	7,635
Cash and cash equivalents at the beginning of the financial year		14,180	6,545
Cash and cash equivalents at the end of the financial year		<u>6,369</u>	<u>14,180</u>
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

Statement of Capital Works For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Property			
Land improvements		139	101
Total land		139	101
Buildings		1,924	1,317
Site improvements		1,696	709
Total buildings		3,620	2,026
Total property		3,760	2,127
Plant and equipment			
Plant, machinery and equipment		1,037	420
Computers and telecommunications		97	240
Intangibles		281	110
Total plant and equipment		1,415	770
Infrastructure			
Roads		4,819	2,793
Bridges		382	1,604
Footpaths and cycleways		693	1,005
Drainage		217	636
Waste management		105	9
Total infrastructure		6,216	6,047
Total capital works expenditure		11,391	8,943
Represented by:			
New asset expenditure		3,883	2,843
Asset renewal expenditure		7,474	5,337
Asset expansion expenditure		-	96
Asset upgrade expenditure		34	668
Total capital works expenditure		11,391	8,943

Notes to the Financial Report For the Year Ended 30 June 2022

Note 1 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 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

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

Significant accounting policies

(a) Basis of accounting

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

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

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

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars.

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1).
- 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.

(b) Impact of Covid-19

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

- Additional revenue – additional grant funding was received for the COVID Safe Outdoor Activation initiative (\$300,000) and Local Roads and Community Infrastructure Program (\$896,000).
- Revenue foregone – waivers and rent relief totalled \$31,000. Additionally 106 ratepayers contacted Council requiring financial hardship support.

Notes to the Financial Report For the Year Ended 30 June 2022

Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold 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 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income and expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Income					
Rates and charges	25,444	25,748	304	1%	
Statutory fees and fines	1,206	1,048	(157)	(13%)	1
User fees	1,253	1,410	157	13%	2
Grants - operating	5,130	11,586	6,456	126%	3
Grants - capital	6,184	6,249	65	1%	
Contributions - monetary	282	156	(126)	(45%)	4
Contributions - non monetary	34	1,730	1,696	4987%	5
Share of net profits/(losses) of associates and joint ventures	1	29	28	2822%	
Other income	728	812	83	11%	
Total income	40,262	48,768	8,506	21%	
Expenses					
Employee costs	16,957	16,993	36	0%	
Materials and services	10,921	12,310	1,389	13%	6
Depreciation	8,628	9,157	529	6%	
Amortisation - Intangible assets	190	193	3	2%	
Amortisation - Right of use assets	13	13	0	2%	
Bad and doubtful debts	9	(8)	(17)	(185%)	
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	371	1,018	647	174%	7
Borrowing costs	106	98	(8)	(8%)	
Increase on provision for landfill liability	-	4,265	4,265	0%	8
Finance costs - Leases	2	2	(0)	(14%)	
Other expenses	1,488	1,577	89	6%	
Total expenses	38,685	45,617	6,932	18%	
Surplus/(deficit) for the year	1,577	3,150	1,573	100%	

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 2.1 Performance against budget (continued)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Statutory fees and fines	Statutory fees and fines received were lower than budget due to lower enforcement activity during COVID pandemic and reduced staffing (asset protection \$61,000 and parking fines \$55,000). Additionally delays in sending out animal registration renewal notices resulted in extending the due date to May, which in turn late payments are received during 2022/2023 instead (\$28,000).
2	User fees	User fees are greater than budget mainly due to an increase in the volume of waste disposed at the Castlemaine Waste transfer station (\$138,000) and Community brokerage clients increased services (\$103,000). This is offset by less than budgeted Engineering fees (\$50,000) and employee vehicle contributions (\$45,000) as fewer employees are receiving a vehicle benefit.
3	Grants - operating	Unbudgeted operating grants were received for Housing and Neighbourhood Character Strategy (\$200,000), COVIDSafe outdoor activation Part A(\$150,000), Kindergarten Infrastructure Feasibility study (\$108,000) and various Healthy Heart Victoria projects (\$98,000). In addition the Commonwealth Government paid \$4,482,221 of the 2022/2023 Financial Assistance Grant early during 2021/2022.
4	Contributions - monetary	Less than expected monetary contributions were received from open space levies (\$116,000). The timing of these contributions are difficult to estimate as they are reliant on permit holders submitting subdivision applications.
5	Contributions - non monetary	Assets that were gifted from developers this financial year and not budgeted for include roads (\$1,075,100), drainage (\$464,700) and footpaths (\$189,800).
6	Materials and services	Unbudgeted grant funded operating projects have contributed to the materials and services expenditure being above budget. Projects include Local Roads and Community Infrastructure Program (\$928,000), Get Lost platform stage two (\$184,000), COVIDSafe outdoor activation fund - Part A (\$91,000) and creative placemaking investigations and activations (\$49,300).
7	Net (gain)/loss on disposal of property, infrastructure, plant and equipment	Unbudgeted disposal of infrastructure assets was incurred (\$646,000).
8	Increase on provision for landfill liability	The estimated future costs of rehabilitating the landfill have increased due to an increase in the estimated contractor cost, inflation rate and future interest rates.

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 2.1 Performance against budget (continued)

2.1.2 Capital works

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Property					
Land improvements	243	139	(104)	(43%)	1
Total land	243	139	(104)	(43%)	
Buildings & site improvements	1,508	3,620	2,112	140%	2
Total buildings	1,508	3,620	2,112	140%	
Total property	1,751	3,760	2,008	115%	
Plant and equipment					
Plant, machinery and equipment	772	1,037	265	34%	3
Computers and telecommunications	80	97	16	20%	
Intangibles	503	281	(221)	(44%)	4
Total plant and equipment	1,355	1,415	60	4%	
Infrastructure					
Roads	6,883	4,819	(2,063)	(30%)	5
Bridges	200	382	182	91%	6
Footpaths and cycleways	1,601	693	(908)	(57%)	7
Drainage	85	217	132	156%	8
Waste management	105	105	0	0%	
Total infrastructure	8,874	6,216	(2,656)	(30%)	
Total capital works expenditure	11,980	11,391	(588)	(5%)	
Represented by:					
New asset expenditure	2,117	3,883	1,766	83%	
Asset renewal expenditure	8,146	7,474	(672)	(8%)	
Asset expansion expenditure	-	-	-	0%	
Asset upgrade expenditure	1,716	34	(1,682)	(98%)	
Total capital works expenditure	11,980	11,391	(588)	(5%)	

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 2.1 Performance against budget (continued)
(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land improvements	Phase 3 of the Castlemaine and Campbells Creek levee bank project was deferred until 2022/2023 (\$242,000 underspend); this is offset by overspends on two 2020/2021 projects budgeted for completion in 2020/2021 that were completed in 2021/2022 (environmental remediation of Castlemaine Depot \$11,200 and Norwood Hill Recreation Reserve \$125,100).
2	Buildings & site improvements	The Local Roads and Community Infrastructure Program (\$749,000) and COVIDSafe Outdoor Activation part B (\$161,000) projects were completed with unbudgeted grant funds received during the year. Additionally, the Harcourt Female Friendly Changerooms were completed in 2021/2022 from 2020/2021 budget funds (\$832,000).
3	Plant, machinery and equipment	Challenges in supply chains, mostly arising due to COVID, delayed the delivery of the 2020/2021 funded purchase of a water truck until 2021/2022 (\$257,000).
4	Intangibles	The Boorp Boorp Boondyil installation, formally referred to as the Welcome to Country Installation, at the Castlemaine Market Building incurred delays and was deferred for completion until 2022/2023 (\$236,000).
5	Roads	2021/2022 budgeted projects now scheduled for completion in 2022/2023 include Fogarty's Gap Road reseal (\$725,000), Maldon Streetscape Rejuvenation (\$615,000), Diamond Gully Road (\$352,000), and Small Town Streetscapes Guildford and Chewton (\$303,000).
6	Bridges	The three Barfold bridges (\$213,000) and the Campbells Creek Fryers Road Bridge (\$60,116) scheduled for completion in 2020/2021 were completed in 2021/2022. Offsetting this was bridge designs for Sheriffs bridge and Middletons Bridge which have been deferred to 2022/2023 (\$92,000).
7	Footpaths and cycleways	Projects now scheduled for completion in 2022/2023 include The Missing Link Campbells Creek (\$957,000), footpath design (\$55,000), and Campbells Creek Fryers Road Pathway (\$50,000). These are offset by unbudgeted expenditure on various projects completed in 2021/2022 instead of 2020/2021 (\$156,000).
8	Drainage	Projects scheduled for completion in 2020/2021 that were completed in 2021/2022 include Victory Park (\$75,000) and drainage design (\$13,000). Additionally, Castlemaine and Campbells Creek Levee upgrade development stage 1 has begun in 2021/2022 (\$39,000).

Notes to the Financial Report For the Year Ended 30 June 2022

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Community

- services in our community are accessible and coordinated
- our community is inclusive and connected
- our community feels safe, regardless of identity or circumstance
- our community is physically and mentally healthy

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

Environment

- we are working locally to address the climate emergency
- we are maintaining, improving and celebrating our places and spaces
- our community is growing in harmony with nature
- we are focused on the housing affordability challenge in our community
- we are facilitating managed growth of our towns while protecting natural assets

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

Economy

- our local economy is diverse and resilient
- we are supporting continuous learning and personal growth
- we are helping businesses make their work simpler and more sustainable
- we are attracting and building investment in our cultural and creative community

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

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 2.2 Analysis of Council results by program (continued)

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

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2022	\$'000	\$'000	\$'000	\$'000	\$'000
Community	3,962	12,146	(8,184)	5,411	766
Environment	17,064	26,543	(9,479)	2,859	405,890
Economy	27,741	6,928	20,813	9,565	37,129
	48,768	45,617	3,150	17,835	443,785

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Community	4,004	11,376	(7,372)	5,136	743
Environment	16,055	24,201	(8,146)	3,059	378,308
Economy	26,910	7,457	19,454	7,444	35,228
	46,969	43,034	3,935	15,639	414,279

**Notes to the Financial Report
For the Year Ended 30 June 2022**

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 2021/22 was \$6.53 billion (2020/21 \$5.90 billion).

	2022	2021
	\$'000	\$'000
General rates	21,038	20,390
Waste management charge	4,709	4,651
Total rates and charges	25,748	25,041

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2022, and the valuation was first applied in the rating year commencing 1 July 2022.

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

Animal control	210	197
Planning permits and fees	461	461
Health registrations	143	151
Local laws	38	20
Parking fines	30	16
Building	120	166
Other fines	46	38
Total statutory fees and fines	1,048	1,050

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

Home and community care	569	487
Employee vehicle contribution	86	115
Facility hire	20	10
Tourism services	67	86
Waste management services	469	436
Infrastructure	102	109
Other fees and charges	97	91
Total user fees	1,410	1,334

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.

3.4 Funding from other levels of government

Grants were received in respect of the following :

Summary of grants

Commonwealth funded grants	11,561	8,203
State funded grants	6,274	7,435
Total grants received	17,835	15,639

Notes to the Financial Report
For the Year Ended 30 June 2022

3.4 Funding from other levels of government (continued)	2022	2021
(a) Operating Grants	\$'000	\$'000
Recurrent - Commonwealth Government		
Financial Assistance Grants	7,398	5,294
Home support packages	1,394	1,410
Veterans' Affairs	83	51
Other	4	4
Recurrent - State Government		
Home and community care	220	293
School crossing supervisors	62	60
Maternal and child health	426	369
Community health	20	21
Environment	39	36
Emergency management	146	146
Youth	80	64
Other	3	-
Total recurrent operating grants	9,876	7,748
Non-recurrent - Commonwealth Government		
Local roads and community infrastructure	720	234
Natural environment	-	20
Storm event recovery	-	35
Healthy Heart Victoria Phase 2	99	-
Australia Day	24	-
Other	66	-
Non-recurrent - State Government		
Families and children	13	-
Maldon Streetscape Rejuvenation	-	2,686
Housing and Neighbourhood Character Strategy	200	-
Roadside Strategic Fuel Management Plan	-	70
Recreation facilities and reserves	-	25
Economic development	100	351
Engineering	75	-
Building	75	83
Parks and gardens	50	-
Victorian Goldfields Railway training	-	90
Community partnerships	-	167
COVID-19	55	299
COVID Safe Outdoor Activation	150	-
Affordable housing	-	28
Youth	10	-
Waste	36	-
Working for Victoria	-	1,053
Other	38	67
Total non-recurrent operating grants	1,710	5,208
Total operating grants	11,586	12,956

**Notes to the Financial Report
For the Year Ended 30 June 2022**

3.4 Funding from other levels of government (continued)

	2022	2021
	\$'000	\$'000
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to Recovery	1,049	1,098
Total recurrent capital grants	1,049	1,098
<i>Non-recurrent - Commonwealth Government</i>		
Bridges	-	291
Local roads and community infrastructure	724	379
<i>Non-recurrent - State Government</i>		
Buildings	33	-
Engineering	1,834	341
Maldon Streetscape Rejuvenation	1,507	-
Boorp Boorp Boondyil	164	-
Waste management	3	68
Information technology	-	100
Plant and equipment	-	13
COVID Safe Outdoor Activation	150	-
Parks and gardens	315	50
Recreation facilities and reserves	471	342
Total non-recurrent capital grants	5,200	1,584
Total capital grants	6,249	2,682

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

<i>Operating</i>		
Balance at start of year	2,780	2,999
Received during the financial year and remained unspent at balance date	4,511	2,780
Received in prior years and spent during the financial year	(2,780)	(2,999)
Balance at year end	4,511	2,780
<i>Capital</i>		
Balance at start of year	4,800	96
Received during the financial year and remained unspent at balance date	4,420	4,800
Received in prior years and spent during the financial year	(4,800)	(96)
Balance at year end	4,420	4,800

(d) Recognition of grant income

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

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

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

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

Notes to the Financial Report
For the Year Ended 30 June 2022

3.4 Funding from other levels of government (continued)	2022	2021
	\$'000	\$'000
Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i>		
Specific purpose grants	13,386	10,822
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	4,449	4,817
	<u>17,835</u>	<u>15,639</u>

3.5 Contributions

Monetary	156	354
Non-monetary	1,730	1,071
Total contributions	<u>1,886</u>	<u>1,425</u>

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

Land under roads	330	160
Drainage	465	557
Roads	746	321
Pathways	190	33
Total non-monetary contributions	<u>1,730</u>	<u>1,071</u>

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

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

Proceeds of sale	218	354
Written down value of assets disposed	(1,235)	(1,684)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	<u>(1,018)</u>	<u>(1,330)</u>

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

3.7 Other income

Interest	357	356
Fuel Tax Credits	45	84
Rates and valuation reimbursements	48	47
Debt collection	39	45
Insurance claims	20	-
Rental	189	210
Other	115	78
Total other income	<u>812</u>	<u>820</u>

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.

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 4 The cost of delivering services

4.1 (a) Employee costs	2022	2021
	\$'000	\$'000
Wages and salaries	14,624	14,195
WorkCover	612	514
Superannuation	1,356	1,280
Fringe benefits tax	37	53
Other	365	352
Total employee costs	16,993	16,394

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	47	61
	<u>47</u>	<u>61</u>
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	745	675
Employer contributions - other funds	564	545
	<u>1,309</u>	<u>1,220</u>
Employer contributions payable at reporting date.	1	1

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

4.2 Materials and services

Service providers	3,775	5,594
Waste management	2,827	2,879
Buildings	453	680
Animal control	197	196
Recreation facilities and reserves	1,032	784
Parks and gardens	848	815
Materials	801	1,079
Utilities	566	584
Office administration	386	650
Information technology	592	633
Insurance	426	356
Plant and fleet	416	363
Other	(8)	3
Total materials and services	12,310	14,616

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

4.3 Depreciation

Property	2,423	2,465
Plant and equipment	804	834
Infrastructure	5,929	5,564
Total depreciation	9,157	8,863

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

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 4 The cost of delivering services (continued)

4.4 Amortisation - Intangible assets	2022	2021
	\$'000	\$'000
Software	193	189
Total Amortisation - Intangible assets	193	189

4.5 Amortisation - Right of use assets		
Photocopiers	13	3
Total Amortisation - Right of use assets	13	3

4.6 Finance Costs - Leases		
Interest - Lease liabilities	2	1
Total finance costs	2	1

4.7 Borrowing costs		
Interest - Borrowings	98	141
Total borrowing costs	98	141

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

4.8 Other expenses		
Auditors' remuneration - VAGO	42	38
Auditors' remuneration - Internal Audit	55	59
Councillors' allowances	233	196
Community grants	548	423
Library contribution	541	537
Other	157	229
Total other expenses	1,577	1,482

Note 5 Our financial position

5.1 Financial assets		
(a) Cash and cash equivalents		
Cash on hand	2	2
Cash at bank	6,362	14,173
Term deposits	5	5
Total cash and cash equivalents	6,369	14,180
(b) Other financial assets		
Term deposits - current	24,700	15,500
Term deposits - non-current	1,250	-
Total other financial assets	25,950	15,500
Total financial assets	32,319	29,680

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)	922	1,156
- Statutory reserve funds allocated for specific future purposes (Note 9.1)	1,485	1,363
Total restricted funds	2,408	2,519
Total unrestricted cash and cash equivalents	3,961	11,662

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 5 Our financial position (continued)

	2022	2021
5.1 Financial assets (continued)	\$'000	\$'000
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
- cash held to fund carried forward capital works (Note 9.1)	8,255	9,025
- cash held for unspent grants (Note 9.1)	4,482	2,764
- cash held for other discretionary reserves (Note 9.1)	13,417	11,879
Total funds subject to intended allocations	<u>26,155</u>	<u>23,668</u>
Available cash funds	<u>3,756</u>	<u>3,494</u>

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

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

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

(c) Trade and other receivables**Current***Statutory receivables*

Rates debtors	2,653	3,048
Provision for doubtful debts - rates	(37)	(42)
Prepaid rates	(511)	(992)
Traffic infringement debtors	16	13
Provision for doubtful debts - traffic infringements	(1)	(1)
Pet infringement debtors	5	14
Net GST receivable	-	2

Non statutory receivables

Home and community care	85	87
State Government	156	156
Other debtors	794	939
Provision for doubtful debts - other debtors	(6)	(9)

Total trade and other receivables	<u>3,154</u>	<u>3,216</u>
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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.

Notes to the Financial Report
For the Year Ended 30 June 2022

5.2 Non-financial assets	2022	2021
(a) Inventories	\$'000	\$'000
Inventories held for use	52	31
Inventories held for sale	20	30
Total inventories	72	62

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

(b) Other assets

Prepayments	149	147
Accrued income	166	392
Total other assets	315	539

(c) Intangible assets

Software	898	1,038
Total intangible assets	898	1,038

	Total
	\$'000
Gross carrying amount	
Balance at 1 July 2021	1,880
Additions	54
Disposals	-
Balance at 30 June 2022	1,934
Accumulated amortisation and impairment	
Balance at 1 July 2021	842
Amortisation expense	193
Disposals	-
Balance at 30 June 2022	1,035
Net book value at 30 June 2021	1,038
Net book value at 30 June 2022	898

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

5.3 Payables, trust funds and deposits and unearned income/revenue	2022	2021
(a) Trade and other payables	\$'000	\$'000
Trade payables	623	637
Accrued loan interest	2	10
Accrued expenses	1,929	2,644
Total trade and other payables	2,554	3,291
(b) Trust funds and deposits		
Refundable deposits	47	53
Fire Services Property Levy	304	283
Retention amounts	251	328
Heritage fund	34	34
Central Victorian Primary Care Partnership	277	447
Other refundable deposits	10	11
Total trust funds and deposits	922	1,156

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.

Notes to the Financial Report For the Year Ended 30 June 2022

5.3 Payables, trust funds and deposits and unearned income/revenue (continued)

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) - 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.

	2022	2021
	\$'000	\$'000
(c) Unearned income		
Grants received in advance - operating	29	17
Grants received in advance - capital	4,420	4,800
Total unearned income	4,449	4,817

5.4 Interest-bearing liabilities

Current

Borrowings - secured	203	1,259
	203	1,259

Non-current

Borrowings - secured	1,733	1,936
	1,733	1,936
Total	1,936	3,195

Borrowings are secured by a mortgage over the general rates and charges of Council.

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

Not later than one year	203	1,259
Later than one year and not later than five years	1,733	596
Later than five years	-	1,340
	1,936	3,195

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.

**Notes to the Financial Report
For the Year Ended 30 June 2022**

5.5 Provisions

	Employee	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000
2022			
Balance at beginning of the financial year	3,242	5,388	8,630
Additional provisions	1,492	4,033	5,525
Amounts used	(1,254)	(109)	(1,363)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(42)	232	190
Balance at the end of the financial year	3,438	9,544	12,982
2021			
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)
Balance at the end of the financial year	3,242	5,388	8,630
	2022	2021	
	\$'000	\$'000	
(a) Employee provisions			
Current provisions expected to be wholly settled within 12 months			
Annual leave	945	900	
Long service leave	99	131	
Rostered days off	133	133	
	1,176	1,164	
Current provisions expected to be wholly settled after 12 months			
Annual leave	327	286	
Long service leave	1,402	1,178	
	1,729	1,464	
Total current employee provisions	2,906	2,628	
Non-current			
Long service leave	532	614	
Total non-current employee provisions	532	614	
Aggregate carrying amount of employee provisions:			
Current	2,906	2,628	
Non-current	532	614	
Total aggregate carrying amount of employee provisions	3,438	3,242	

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

Annual leave

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

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

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. 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:	2022	2021
- discount rate	3.38%	1.66%
- index rate	3.85%	2.95%

**Notes to the Financial Report
For the Year Ended 30 June 2022**

5.5 Provisions (continued)	2022	2021
(b) Landfill restoration	\$'000	\$'000
Current	7,542	514
Non-current	2,002	4,874
	9,544	5,388

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.

Key assumptions:	2022	2021
- inflation rate	4.9%	1.10%
- estimated cost to rehabilitate	\$9,227,247	\$5,302,897

5.6 Financing arrangements	2022	2021
	\$'000	\$'000
The Council has the following funding arrangements in place as at 30 June 2022.		
Bank overdraft	500	500
Credit card facilities	300	300
Total facilities	800	800
Used facilities	40	38
Unused facilities	760	762

5.7 Commitments

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

(a) Commitments for expenditure

2022	Later than 1 year			Total
	Not later than 1 year	and not later than 2 years	Later than 2 years and not later than 5 years	
	\$'000	\$'000	\$'000	\$'000
Operating				
Aged and disability services	112	113	9	234
Consultancy and professional services	574	82	203	859
IT and software licences	281	279	756	1,316
Waste management	3,025	590	-	3,615
Recreation services	502	-	-	502
Regulatory compliance	218	-	-	218
Tree management	627	313	-	940
Uniform	27	-	-	27
Utility supply	185	185	533	904
Total	5,551	1,562	1,501	8,615
Capital				
Bridges	83	-	-	83
Buildings	-	-	-	-
Drainage	195	-	-	195
Pathways	182	-	-	182
Plant and equipment	227	-	-	227
Recreation	276	-	-	276
Roads	952	-	-	952
Other	556	-	-	556
Total	2,471	-	-	2,471

Notes to the Financial Report
For the Year Ended 30 June 2022

5.7 Commitments (continued)**(a) Commitments for expenditure**

2021	Later than 1 year		Later than 2 years	Total
	Not later than 1 year	and not later than 2 years	and not later than 5 years	
	\$'000	\$'000	\$'000	\$'000
Operating				
Aged and disability services	103	103	103	309
Consultancy and professional services	164	115	204	483
IT and software licenses	465	401	816	1,682
Waste management	3,314	3,314	1,135	7,763
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
Total	5,374	4,967	3,886	14,227
Capital				
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
Total	3,979	-	-	3,979

(b) Operating lease receivables

Council has entered into commercial property leases on its investment properties. 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:

	2022	2021
	\$'000	\$'000
Not later than one year	150	162
Later than one year and not later than five years	749	746
Later than five years	1,551	1,704
	2,450	2,612

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.

**Notes to the Financial Report
For the Year Ended 30 June 2022**

5.8 Leases (continued)

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.

Right-of-Use Assets	Photocopiers	
	\$'000	
Balance at 1 July 2021	63	
Amortisation charge	(13)	
Balance at 30 June 2022	<u>50</u>	
Lease Liabilities	2022	2021
Maturity analysis - contractual undiscounted cash flows	\$'000	\$'000
Less than one year	14	14
One to five years	39	53
Total undiscounted lease liabilities as at 30 June:	<u>53</u>	<u>67</u>
Lease liabilities included in the Balance Sheet at 30 June:		
Current	13	13
Non-current	38	50
Total lease liabilities	<u>51</u>	<u>63</u>

**Notes to the Financial Report
For the Year Ended 30 June 2022**

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2021 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2022 \$'000
Land and land improvements	35,977	-	330	6,356	(232)	(12)	-	480	42,899
Building and site improvements	34,953	-	-	13,561	(2,191)	(228)	-	2,410	48,505
Plant and equipment	3,205	-	-	-	(804)	(156)	-	1,049	3,294
Infrastructure	296,574	-	1,400	4,697	(5,929)	(840)	-	1,929	297,832
Work in progress	8,343	11,391	-	-	-	-	(24)	(5,922)	13,788
Work in progress - Intangibles see note 5.2 (c)								54	
	379,052	11,391	1,730	24,614	(9,157)	(1,235)	(24)	0	406,317

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Land and land improvements	119	1,836	(19)	(549)	1,387
Buildings and site improvements	1,356	1,924	(2)	(1,900)	1,378
Plant and equipment	283	1,134	-	(1,102)	315
Infrastructure	6,357	6,216	(3)	(2,370)	10,200
Intangibles	228	281	-	-	509
Total	8,343	11,391	(24)	(5,922)	13,788

**Notes to the Financial Report
For the Year Ended 30 June 2022**

6.1 Property, infrastructure, plant and equipment (continued)
(a) Property

	Land - specialised	Land - non specialised	Land improvements	Total Land & Land Improvements	Buildings - specialised	Buildings - non specialised	Site improvements	Total Buildings	Work in Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	850	31,782	6,438	39,070	57,717	15,613	9,549	82,878	1,474	123,423
Accumulated depreciation at 1 July 2021	-	-	(3,093)	(3,093)	(33,956)	(11,041)	(2,929)	(47,925)	-	(51,018)
	850	31,782	3,345	35,977	23,761	4,573	6,619	34,953	1,474	72,405
Movements in fair value										
Additions	-	-	131	131	1,742	173	491	2,406	3,760	6,297
Contributions	330	-	-	330	-	-	-	-	-	330
Revaluation	-	6,356	-	6,356	563	2,987	-	3,550	-	9,907
Disposal	-	-	(12)	(12)	(798)	(144)	-	(942)	-	(954)
Write-off	-	-	-	-	-	-	-	-	(21)	(21)
Transfers	-	-	370	370	-	-	4	4	(2,449)	(2,076)
	330	6,356	489	7,175	1,508	3,016	495	5,018	1,289	13,482
Movements in accumulated depreciation										
Depreciation and amortisation	-	-	(232)	(232)	(1,432)	(380)	(379)	(2,191)	-	(2,423)
Accumulated depreciation of disposals	-	-	-	-	593	121	-	714	-	714
Revaluation	-	-	-	-	8,119	1,891	-	10,011	-	10,011
Transfers	-	-	(20)	(20)	-	-	-	-	-	(20)
	-	-	(252)	(252)	7,280	1,632	(379)	8,533	-	8,281
At fair value 30 June 2022	1,180	38,139	6,927	46,245	59,224	18,629	10,044	87,897	2,764	136,905
Accumulated depreciation at 30 June 2022	-	-	(3,345)	(3,345)	(26,675)	(9,409)	(3,308)	(39,392)	-	(42,738)
Carrying amount	1,180	38,139	3,581	42,899	32,549	9,220	6,735	48,505	2,764	94,168

**Notes to the Financial Report
For the Year Ended 30 June 2022**

6.1 Property, infrastructure, plant and equipment (continued)

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Work in Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	6,768	1,585	283	8,636
Accumulated depreciation at 1 July 2021	(3,873)	(1,275)	-	(5,148)
	2,895	310	283	3,488
Movements in fair value				
Additions	937	112	1,134	2,183
Disposal	(820)	-	-	(820)
Transfers	-	-	(1,102)	(1,102)
	117	112	32	260
Movements in accumulated depreciation				
Depreciation and amortisation	(644)	(160)	-	(804)
Accumulated depreciation of disposals	664	-	-	664
	20	(160)	-	(140)
At fair value 30 June 2022	6,885	1,697	314	8,896
Accumulated depreciation at 30 June 2022	(3,852)	(1,435)	-	(5,287)
Carrying amount	3,032	262	314	3,609

**Notes to the Financial Report
For the Year Ended 30 June 2022**

6.1 Property, infrastructure, plant and equipment (continued)

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Kerb \$'000	Waste Management \$'000	Work In Progress \$'000	Total Infrastructure \$'000
At fair value 1 July 2021	225,686	71,136	10,089	48,935	9,881	5,747	6,357	377,831
Accumulated depreciation at 1 July 2021	(34,405)	(15,238)	(3,128)	(11,548)	(4,937)	(5,643)	-	(74,900)
	191,281	55,898	6,961	37,386	4,944	104	6,357	302,931
Movements in fair value								
Additions	719	427	712	405	19	-	6,216	8,498
Contributions	756	-	201	527	-	-	-	1,483
Found	-	-	-	41	-	-	-	41
Revaluation	-	-	(366)	5,670	(731)	-	-	4,573
Disposal	(607)	(497)	(402)	(7)	-	-	-	(1,513)
Write-off	-	-	-	-	-	-	(3)	(3)
Transfers	(283)	-	(90)	-	-	-	(2,370)	(2,743)
	585	(70)	55	6,635	(712)	-	3,843	10,336
Movements in accumulated depreciation								
Depreciation and amortisation	(4,256)	(659)	(333)	(461)	(186)	(34)	-	(5,929)
Accumulated depreciation of contributions	(10)	-	(11)	(62)	-	-	-	(83)
Accumulated depreciation of found assets	-	-	-	(41)	-	-	-	(41)
Accumulated depreciation of disposals	385	160	127	1	-	-	-	673
Revaluation	-	-	444	(1,402)	1,082	-	-	124
Transfers	17	-	3	-	-	-	-	20
	(3,864)	(498)	231	(1,965)	896	(34)	-	(5,235)
At fair value 30 June 2022	226,272	71,066	10,144	55,570	9,168	5,747	10,200	388,167
Accumulated depreciation at 30 June 2022	(38,270)	(15,736)	(2,897)	(13,513)	(4,041)	(5,677)	-	(80,135)
Carrying amount	188,002	55,330	7,247	42,057	5,127	69	10,200	308,031

Mount Alexander Shire Council - 2021/2022 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2022

6.1 Property, infrastructure, plant and equipment (continued)*Acquisition*

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

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

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

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

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.

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022**

6.1 Property, infrastructure, plant and equipment (continued)**Valuation of land and buildings**

Valuation of land and buildings were undertaken by Owen Harvey of CT Management Group 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, 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 2022 are as follows:

	Level 1	Level2	Level 3	Date of Valuation
Land	-	12,081	26,058	30/06/2022
Specialised land	-	-	1,180	30/06/2019
Land improvements	-	-	3,581	30/06/2017
Site improvements	-	449	6,286	30/06/2017
Buildings - specialised	-	-	32,549	30/06/2022
Buildings - non specialised	-	9,220	-	30/06/2022
Total	-	21,750	69,654	

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 current replacement cost less accumulated depreciation as at the date of valuation.

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

	Level 1	Level2	Level 3	Date of Valuation
Roads	-	-	188,002	30/06/2021
Bridges	-	-	55,330	30/06/2020
Footpaths and cycleways	-	-	7,247	30/06/2022
Drainage	-	-	42,057	30/06/2022
Kerb and channel	-	-	5,127	30/06/2022
Waste management	-	-	69	30/06/2019
Total	-	-	297,831	

Mount Alexander Shire Council - 2021/2022 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2022

6.1 Property, infrastructure, plant and equipment (continued)**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 90%. 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 \$1,100 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$12 to \$3,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 20 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 3 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.

	2022	2021
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	1,180	850
Total specialised land	1,180	850

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022**

	2022 \$'000	2021 \$'000
6.2 Investments in associates, joint arrangements and subsidiaries		
(a) Investments in associates		
- Goldfields Regional Library Corporation	659	630
Goldfields Regional Library Corporation		
<i>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 2022 was 10.77% (2021, 10.82%).</i>		
Fair value of Council's investment in Goldfields Regional Library Corporation	659	630
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	264	203
Reported surplus/(deficit) for year	32	45
Transfers (to) from reserves	(1)	16
Council's share of accumulated surplus/(deficit) at end of year	295	264
Council's share of reserves		
Council's share of reserves at start of year	121	137
Transfers (to) from reserves	1	(16)
Council's share of reserves at end of year	122	121
Movement in carrying value of specific investment		
Carrying value of investment at start of year	630	603
Share of surplus/(deficit) for year	32	27
Share of asset revaluation	(3)	-
Carrying value of investment at end of year	659	630
Council's share of expenditure commitments		
Operating commitments	9	17
Capital commitments	-	-
Council's share of expenditure commitments	9	17

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

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022**

	2022	2021
	No.	No.
Note 7 People and relationships		
7.1 Council and key management remuneration		
(a) Related Parties		
Mount Alexander Shire Council is the parent entity.		
(b) Key Management Personnel		
Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Mount Alexander Shire Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.		
Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:		
Councillors		
Councillor William Maltby (elected 04/11/2020 until current, Mayor 16/11/2021 until current)	1	1
Councillor Anthony Cordy (elected 20/05/2014 until current, Mayor 04/11/2020 until 16/11/2021)	1	1
Councillor Christine Henderson (elected 01/12/2008 until current)	1	1
Councillor Stephen Gardner (elected 26/02/2018 until current)	1	1
Councillor Rosie Annear (elected 04/11/2020 until current)	1	1
Councillor Gary McClure (elected 04/11/2020 until current)	1	1
Councillor Matthew Driscoll (elected 04/11/2020 until current)	1	1
Councillor Max Lesser (elected 08/03/2018 until 24/10/2020)	-	1
Councillor John Nieman (elected 08/11/2016 until 24/10/2020)	-	1
Councillor Dave Petrusma (elected 22/11/2017 until 24/10/2020)	-	1
Councillor Bronwen Machin (elected 14/06/2011, elected 13/10/2014 until 24/10/2020)	-	1
Total Number of Councillors	7	11
Darren Fuzzard (Chief Executive Officer)	1	1
Lisa Knight (Director Corporate and Community Services)	1	1
Cath Olive (Acting Director Infrastructure and Sustainable Development, 01/07/21 to 03/10/21)	1	-
Michael Annear (Director Infrastructure and Sustainable Development, 04/10/21 until current)	1	-
Jess Howard (Director Infrastructure and Development, 14/04/20 until 26/03/2021)	-	1
Judith Holt (Acting Director Infrastructure and Development from 26/03/2021 until 30/06/2021)	-	1
Total of Chief Executive Officer and other Key Management Personnel	4	4
Total Number of Key Management Personnel	11	15
(c) Remuneration of Key Management Personnel	2022	2021
	\$	\$
Total remuneration of key management personnel was as follows:		
Short-term benefits	909	947
Long-term benefits	16	14
Post employment benefits	78	74
Termination benefits	10	16
Total	1,013	1,051
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
	2022	2021
	No.	No.
\$1 - \$9,999	-	4
\$10,000 - \$19,998	-	4
\$20,000 - \$29,999	4	1
\$30,000 - \$39,998	1	1
\$40,000 - \$49,999	1	1
\$50,000 - \$59,999	1	-
\$100,000 - \$109,999	1	-
\$150,000 - \$159,999	1	-
\$160,000 - \$169,999	-	2
\$220,000 - \$229,999	1	1
\$290,000 - \$299,999	1	-
\$300,000 - \$309,999	-	1
	11	15

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 7 People and relationships (continued)**(d) Senior Officer Remuneration**

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

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

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

	2022 No.	2021 No.
Income Range:		
\$151,000 - \$159,999	2	3
\$160,000 - \$169,999	1	-
	3	3
	2022	2021
	\$'000	\$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	480	463

7.2 Related party disclosure**(a) Transactions with related parties**

During the period Council entered into 15 transactions with 2 related parties. This is detailed below:

Purchase of goods and services under normal trading terms:

- W R Law Pty Ltd	57	-
- Maine Civil Pty Ltd	60	220

(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.

Mount Alexander Shire Council - 2021/2022 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2022

Note 8 Managing uncertainties**8.1 Contingent assets and liabilities****(a) Contingent assets**

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

There are no contingent assets as at reporting date.

(b) Contingent liabilities

Contingent liabilities are:

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

The following are potential contingencies to be considered by Council.

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 2021/2022 year (2020/2021 \$0). There were \$31.39 of contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 are \$48,858.

Castlemaine Rifle Range

The EPA is satisfied with the containment and stabilisation of the premises but there may be a continuing environmental risk if the cap encapsulating the waste is not monitored and maintained. A potential liability exists if there is a default on the requirements of an Improvement Notice imposed by the EPA. The fine for failing to comply with the requirements of the Improvement Notice would be \$463,250.

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 does not estimate that any funding 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. Progressive rehabilitation of the site has commenced with some areas being formerly capped with concrete. However, due to limited resources available, there is still a significant amount of remedial works required. Outstanding costs to complete this work is estimated at \$250k.

Former Wesleyan Church Chewton

The need for rehabilitation of the Former Wesleyan Church in Chewton has been identified. Future financial liability of this rehabilitation has not been estimated as at balance date.

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022**

8.2 Change in accounting standards

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

8.3 Financial instruments**(a) Objectives and policies**

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

(b) Market risk

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

Interest rate risk

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

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

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

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

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

Mount Alexander Shire Council - 2021/2022 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2022

8.3 Financial instruments (continued)**(c) Credit risk**

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines. 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 in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

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

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

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of +2% and -2% in market interest rates (AUD) from year-end rates of 4.20%.

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.

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022****8.4 Fair value measurement***Fair value hierarchy*

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

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

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

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

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

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.

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

Impairment of assets

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

8.5 Events occurring after balance date

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

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 9 Other matters

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
9.1 Reserves			
(a) Asset revaluation reserves			
2022			
Property			
Land and land improvements	23,019	6,356	29,375
Buildings	18,761	13,561	32,322
	41,780	19,917	61,697
Infrastructure			
Roads	125,372	-	125,372
Bridges	37,560	-	37,560
Drainage	55,436	4,268	59,703
Footpaths and cycleways	2,941	78	3,019
Kerb and channel	2,365	351	2,716
	223,675	4,697	228,370
Total asset revaluation reserves	265,455	24,614	290,067
2021			
Property			
Land and land improvements	20,129	2,889	23,019
Buildings	17,936	825	18,761
	38,065	3,715	41,780
Infrastructure			
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
Total asset revaluation reserves	253,546	11,909	265,455

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

Mount Alexander Shire Council - 2021/2022 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2022**

9.1 Reserves (b) Other reserves	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2022				
Diamond Gully contribution reserve*	384	-	12	396
Energy/water saving reserve	76	39	9	124
Gravel pit rehabilitation reserve	39	-	-	39
Parkland/open space reserve*	978	-	111	1,089
Swimming pool reserve	3,061	-	-	3,061
Uncompleted works reserve	9,025	(9,025)	8,255	8,255
Unspent grants reserve	2,764	(2,764)	4,482	4,482
Waste reserve	8,678	(220)	1,700	10,158
Developer tree planting and maintenance	27	-	8	35
Total Other reserves	25,032	(11,970)	14,577	27,640
2021				
Diamond Gully contribution reserve*	355	-	29	384
Energy/water saving reserve	63	-	14	76
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	8,678
Developer tree planting and maintenance	21	-	5	27
Total Other reserves	16,321	(4,869)	13,578	25,032

* Notes a statutory reserve held for restricted use.

Energy/water saving reserve

Funds set aside for the undertaking of works on Council property which reduces future energy or water usage.

Diamond Gully DCP reserve

Funds Diamond Gully infrastructure works through contributions from owners who subdivide or develop their land.

Gravel pit rehabilitation reserve

Funds set aside for the future rehabilitation works at Council's gravel pit.

Parkland/open spaces reserve

Funds to provide for future recreational infrastructure within the Shire.

Uncompleted works reserve

Funds set aside at year-end to allow projects to be carried forward.

Swimming pool reserve

Funds set aside for future capital works on swimming pools.

Unspent grants reserve

Grant fund provided to Council with conditions on how they are spent that remain unspent at end of year.

Waste reserve

Funds set aside to provide for the capital improvements and rehabilitation at the Castlemaine landfill.

Developer tree planting and maintenance reserve

Funds set aside for the required tree planting and maintenance in future developments.

Mount Alexander Shire Council - 2021/2022 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2022

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	2022	2021
	\$'000	\$'000
Surplus/(deficit) for the year	3,150	3,935
Depreciation	9,157	8,863
Amortisation	207	189
(Profit)/loss on disposal of property, infrastructure, plant and equipment	1,018	1,330
Contributions - non-monetary assets	(1,730)	(1,071)
Found assets	-	(84)
Borrowing costs	98	141
Finance costs	2	-
Share of net (profit) / losses of associates	(29)	(27)
Prior year WIP expensed	24	388
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	63	700
Increase/(decrease) in trade and other payables	(736)	565
Increase/(decrease) in trust funds	(233)	(95)
(Increase)/decrease in other assets	224	(223)
(Increase)/decrease in inventories	(10)	16
Increase/(decrease) in unearned income	(367)	4,476
Increase/(decrease) in provisions	4,352	(1,365)
Net cash provided by/(used in) operating activities	15,190	17,739

9.3 Superannuation

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 2022, this was 10% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

Defined Benefit

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

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of 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.

Mount Alexander Shire Council - 2021/2022 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2022

9.3 Superannuation (continued)***Funding arrangements***

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

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

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

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

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

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

(a) Employer regular contributions

On the basis of the results of the 2021 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 2022, this rate was 10% of members' salaries (9.5% in 2020/2021). 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 2021 triennial valuation.

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

(b) Funding calls

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

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

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

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

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

**Notes to the Financial Report
For the Year Ended 30 June 2022**

10 Change in accounting policy

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

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

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