



Northern Grampians Shire Council

# 2020-21 Budget

LIVE | WORK | INVEST

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# Message from **THE MAYOR**

On behalf of myself and my fellow Councillors, I am pleased to present the Northern Grampians Shire Council Budget for 2020-21. The budget reflects our 2017-21 Council plan, which is Council's roadmap for the future.

We've had a tumultuous 2019-21 financial year that has seen our region face new and difficult challenges. There has been a record fire season and as well as a global pandemic - and that has only been the first six months of the current calendar year.

Despite these hurdles, our region and the council have been able to get moving on some incredibly exciting projects and come together to support our communities.

We've introduced a COVID-19 financial hardship policy to assist those hit hard by the effects of the Coronavirus Pandemic. Many households and businesses in our region will be able to defer rates, fees, charges and interests to ensure we have a strong local economy for the future.

The development of the North Park Multipurpose Clubrooms has been a major standout and the clubrooms are expected to complete by the end of the calendar year. Likewise, the work to rejuvenate Market Square in St Arnaud has not missed a beat.

We've been successful in receiving a number of grants to help improve the region including a \$300,000 grant to upgrade the Stawell Regional Airport.



Tourism will also see a major boost in the coming years as we are delighted to welcome the Great Victorian Bike Ride back to the Northern Grampians. I am also very excited to be a part of the brand new Committee of Management for the Stawell Gift. This one-of-a-kind event is unique to our region and I cannot wait to see it back better than ever in 2021.

These are just some of the projects which Council have identified via our increased community consultation focus, along with extensive research and comparison which has been backed by expert advice.

A handwritten signature in black ink, appearing to read 'Murray Emerson', with a long, flowing horizontal line extending to the right.

**Cr Murray Emerson**  
Mayor



# Message from **THE CEO**

I am thrilled to present my first council budget as the Chief Executive Officer of the Northern Grampians Shire Council. I am pleased to say what an absolute pleasure I have had in my time since joining the Northern Grampians team in late 2019.

I've been delighted over and over again by the strength and resilience of the communities who call this wonderful region home. I've seen the staff of this council go above and beyond to bring exceptional service to the community, support the councillors wholeheartedly, and make too many improvements to count.

That being said, I am a firm believer in always finding room for improvement.

It is my mission as CEO of the Northern Grampians to continue to increase the service levels to our communities, find new ways of doing things to save time, money, and energy, find new ways to connect with the people of the shire and invite them into the conversation on how to best run their council.

Because after all, without the people of the shire, there would be no council.

I have been hard at work developing a councillor and organisation action plan that will give residents clarity and transparency on how we are working for you.

I have developed a whole new set of metrics to measure the success of our council to ensure we really are doing everything we can to make the Northern



Grampians the absolute best it can be.

My commitment to this region, its residents, and its council is where we can do better, we will do better, no two ways about it.

It's been a whirlwind journey so far and the coming years will give me and the council staff an opportunity to show just how good we can be and just how well we can work for the community.

I look forward to leading and developing this organisation to improve the lives of the residents of and visitors to the Northern Grampians Shire Council.

A handwritten signature in blue ink, appearing to read 'L Thompson'.

**Liana Thompson**  
Chief Executive Officer



# Budget OVERVIEW

## EXTERNAL INFLUENCES

In preparing the 2020/21 budget, a number of external influences have been taken into consideration as they are likely to impact significantly on the services delivered by Council in the budget period.

These include:

- Operating within a rate capped environment.
- Funding and renewal gaps for assets, infrastructure and services.
- Impact of a changing and ageing demographic and the lessening of the community's capacity to pay.
- Financial support to the community due to the impacts of the COVID-19 emergency. The 2020/21 Budget includes income reductions totaling \$250,000 designed to provide economic relief to the community particularly in the areas of health and food act fee registrations, waiver of rates interest and relief for property lease payments.

## INTERNAL INFLUENCES

In addition to the external influences, there are a number of internal influences which impacted the preparation of the 2020/21 Budget.

These include the following:

- Council's commitment to reviewing services and to providing sufficient resources to undertake works required in the revised Council Plan.
- Salary costs in accordance with the Enterprise Bargaining Agreement (EBA).
- Investigation of shared services to consider options for a more viable future.

## WHAT WE'RE SPENDING

- **\$7.1 MILLION** ... Parks and recreation areas
- **\$6.6 MILLION** ... Roads, bridges and other Council owned assets
- **\$1.2 MILLION** ... Town beautification projects
- **\$2.2 MILLION** ... Waste and transfer stations
- **\$6.6 MILLION** ... Your Lifestyle services
- **\$3.5 MILLION** ... Growing our economy services
- **\$5.3 MILLION** ... Maintaining assets services
- **\$2.2 MILLION** ... Community Safety services

## HOW WE ARE PAYING FOR IT

- **\$18.3 MILLION** ... Rates and charges
- **\$13.8 MILLION** ... Grants and contributions



# Our Shire AT A GLANCE



**Cr Murray Emerson**  
Stawell Ward  
*Mayor*



**Cr Karen Hyslop**  
Stawell Ward



**Cr Tony Driscoll**  
Kara Kara Ward



**Cr Merrilee Reid**  
Kara Kara Ward



**Cr Jason Hosemans**  
South West Ward



**Cr Rob Haswell**  
Stawell Ward



**Cr Kevin Erwin**  
Central Ward

**5,918 square kilometres**



**11,420**

people call the Northern Grampians home

**3,375**

kilometres of local roads

**9,367**

rateable properties

**\$18.3 million**

in rates and charges revenue

**\$32.9 million**

in Total Revenue

**700+**

businesses operating in the shire, major activity is in tourism, manufacturing and agricultural industries.

**\$1m+**

tourists and visitors annually

# Budget **HIGHLIGHTS**

## **MAJOR PROJECTS**



### **North Park Precinct**

Multi-purpose  
clubroom  
development



### **Stawell Parks Precinct**

Public amenities upgrade  
Redevelopment of sports  
facilities



### **Great Western Future Plan**

Stage 1 Great  
Western Multiuse  
Trail



### **Stawell Housing Development**

Delivery of utilities and  
footpath infrastructure



### **Lord Nelson Park Sporting Facility**

Multi-purpose clubroom  
development



### **Stawell Airport Upgrades**



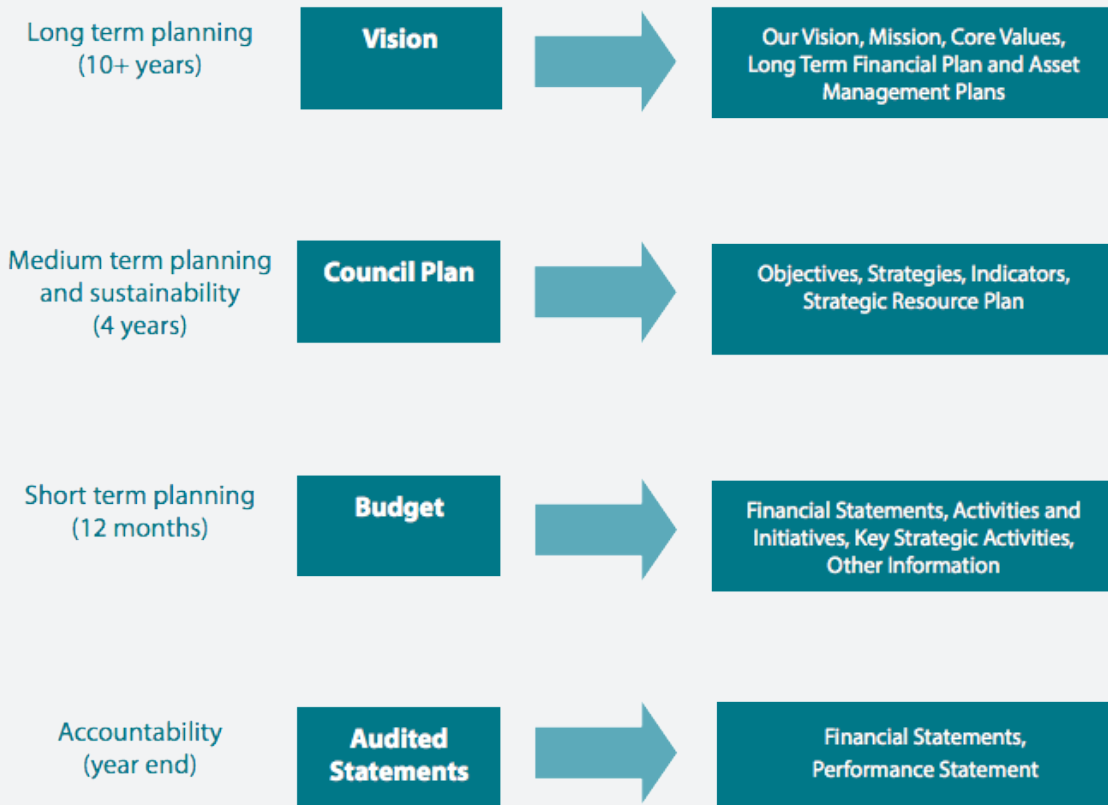
# What we are **PLANNING**

## **COUNCIL PLAN**

The Council's annual budget is linked directly to the implementation of the Council Plan. This is within an overall planning framework, guiding Council in identifying community needs and aspirations over the long term (Vision), medium term (Council Plan), and short term (Annual Budget) and then holding itself accountable (Audited Statements).

## **STRATEGIC PLANNING FRAMEWORK**

The Strategic Resource Plan, included in the Council Plan, summarises the financial and non-financial impacts of the objectives and strategies and determines the sustainability of these objectives and strategies. The annual budget is then framed within the Strategic Resource Plan, taking into account the activities and initiatives included in the annual budget which contribute to achieving the strategic objectives specified in the Council Plan. The diagram below depicts the strategic planning framework of Council.



# What we are **PLANNING**

## **ENHANCE LIFESTYLES AND COMMUNITY**



Building community pride by engaging residents in our towns to participate in events and activities which will build a sense of pride.



Creating happy, healthy and vibrant communities by providing opportunities and encouraging participation in healthy activities.



Advocacy for increased education and training opportunities.



Work with agencies to promote the benefits and value of recreational water.

## **BOOST ECONOMIC GROWTH**



Increase new investment into the shire.



Provide support to existing businesses to ensure long term sustainability.



Workforce and investment attraction.



Advocacy for regional development.

## **PROVIDE SUSTAINABLE INFRASTRUCTURE**



Enhance the natural and built environment to improve lifestyles and visitation by ensuring capital works budget to be delivered within the timeframe.



Advocating for better telecommunication for the region.



Advocate for better transport links for the region.



Advocacy for new and existing infrastructure.

## **IMPROVE ORGANISATIONAL EFFECTIVENESS**



Streamline processes by reviewing internal processes to reduce red tape and increase efficiency.



Public information and transparency by developing a plan for improved community engagement.



Be more customer-focused by developing a plan to improve community interactions with council.



Ensure our Governance and compliance requirements are continually met.

# Early Years CARE

## MATERNAL AND CHILD HEALTH

Maternal and Child Health Nurses undertake comprehensive assessments to review a child's health, growth and development. Additionally, nurses discuss parental health and experience as a parent of a new baby or child. The service operates out of the childcare centres in Stawell and St Arnaud throughout the year. Where required, the team will complete home visits and outreach. All consultations are by appointment.



As part of the program, Council provides:

- 10 key ages and stages consultations.
- Universal and enhanced services.
- Family violence consults.
- Outreach services for children and families.
- First parent group classes.
- Referrals to other agencies as required.
- Informative and educational classes for parents.

Additionally, the team provides monthly immunisation clinics in Stawell and St Arnaud and also provides immunisations to local secondary college students.

### Initiatives for 2020/2021 include:

- Early years partnership projects with external stakeholders

## CHILDREN'S EDUCATION

The St Arnaud Early Learning Centre runs kindergarten and pre-kindergarten programs for all children in St Arnaud. The program offers self-expression through art and craft experiences, as well as a music and movement program. The bush kinder program is a highlight for children and families. Children are supported by a comprehensive school transition and orientation program.

The kindergarten (4-year-old) program provides 15 hours of preschool per child over three days throughout school terms. In 2020, 34 children are enrolled in the program.

The new kindergarten (3-year-old) program provides 15 hours of preschool per child over three days throughout school terms. In 2020, 30 children are enrolled in the program.



### Initiatives for 2020/2021 include:

- Central Enrolment Project
- Early years partnership projects
- Play space development



# Early Years CARE

## CHILDREN'S SERVICES

St Arnaud Early Learning Centre provides up to 34 long day care places for children and also offers flexible occasional care, vacation (Holiday program) care and out of hours school care.

Council's childcare facilities house other children's services including Maternal and Child Health nursing, immunisations, kindergarten, visiting specialists and community information sessions.

The four long day care rooms operate as 0 to 2-year-old, 2 to 3-year-old, 3-year-old and 4 to 5-year-old rooms with daily hours: 8am–6pm from Monday–Friday, 50 weeks per year (Closed public holidays).

### Initiatives for 2020/2021 include:

- Early years partnership projects
- Play space development
- Sleep space development

## SUPPORTED PLAYGROUPS

Two supported playgroups are currently operating in Stawell and Marnoo.

Supported Playgroup facilitators are responsible for the delivery of the "smalltalk" program in supported playgroups sessions and through In-Home Support for eligible families.

### Initiatives for 2020/2021 include:

- Early years partnership projects

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$1,470 |
| Indirect            | \$438   |
| Income              | \$000's |
| User fees & charges | \$276   |
| Other Revenue       | \$340   |
| Grants              | \$644   |
| Untied Grants       | \$128   |
| Rate Subsidy        | \$520   |



# Positive AGEING

## POSITIVE AGEING

Council's Positive Ageing services support members of the community who are frail, aged, and require assistance to enjoy living at home.

The services are delivered through funding and service agreements with the Department of Health and Human Services (HACC Program for Younger People), Australian Government (Commonwealth Home Support Program), or under contract through other funded agencies. Council continues to subsidise the service as government funding is insufficient.

The Positive Ageing team operates with 20 staff across the shire to deliver services to more than 350 local residents.

Services include meals on wheels, domestic assistance, personal care, home modifications and maintenance, respite and social support.

The Positive Ageing team enjoys hosting the annual Stawell and St Arnaud Seniors Week celebrations and community concerts.

### Initiatives for 2020/2021 include:

- Service delivery model changes in line with COVID-19 response and recovery for the wellbeing of older residents

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$1,356 |
| Indirect            | \$305   |
| Income              | \$000's |
| User fees & charges | \$412   |
| Grants              | \$714   |
| Untied Grants       | \$105   |
| Rate Subsidy        | \$430   |



# Community DEVELOPMENT

## COMMUNITY ENGAGEMENT

The Community Engagement team oversees the development and implementation of the *Municipal Public Health and Wellbeing Plan (MPHWP) 2017-21*.

The plan articulates the local priorities to support the government's vision for a Victoria free of the avoidable burden of disease and injury so that all Victorians can enjoy the highest attainable standards of health, wellbeing and participation at every age.

These priority areas are:

- Healthy eating
- Active living
- Improving mental wellbeing
- Preventing physical violence and related injury
- Early years

The team works closely with community members, groups and organisations to deliver projects and initiatives that support the health and wellbeing of our residents.

The Community Engagement team provides specialised assistance including:

- Deliberative community engagement
- Support for grants and funding application processes
- Project management support
- Collaboration opportunities
- Guidance on best practice and evidence-based initiatives

Additionally, the team undertakes the administration of the Council funded grants programs including youth, arts and culture, Bulgana Wind Farm community grants program, community events and local projects.



## Initiatives for 2020/2021 include:

- The Future Story of St Arnaud Community Visioning projects
- Agriculture engagement strategy
- Stawell Sports and Aquatic Centre
- Great Western Future Plan
- Engage Youth Leadership program
- Early Years projects to support families, social inclusion and child development
- Arts and Culture program



# Community DEVELOPMENT

## MAJOR AND COMMUNITY EVENTS

Council is committed to supporting existing major and community events and promoting the development of new events within the shire. Council assists with approximately 90 events annually and, while some of these require annual financial support, others require seed funding incrementally through the establishment phase to strengthen the diversity within our community. Other events require only logistical support and direction.

The community Events Assistance Program evaluates applications and provides seed funding grants to a variety of event organising committees.

Council staff work with each event organiser to ensure that all Council departments and state authorities are made aware of each event and that appropriate permits and support are received across Council. Officers regularly meet with event organisers during their planning process, to assist them through the event registration process and post-event specifically for review. Review of each event occurs to improve and plan for subsequent events and to develop a sustainable calendar of regional events.



| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$915   |
| Indirect            | \$140   |
| Income              | \$000's |
| User fees & charges | \$12    |
| Grants              | \$65    |
| Untied Grants       | \$193   |
| Rate Subsidy        | \$785   |

Major events increase economic benefits by driving visitation from outside of Northern Grampians and extending the length of stay and yield. Northern Grampians major events calendar provides an ever-growing range of experience for visitors. Major events increase economic benefits by highlighting the region's tourism strengths and reputation.

Major events supported in the Northern Grampians Shire include:

- The Stawell Easter Festival including:
  - Stawell Athletic Club, Stawell Gift
  - Great Western Rodeo
  - Stawell Main Street Sensation
  - Stawell Racing Club Gold Cup
  - A variety of smaller events held over the Easter period
- St Arnaud Harvest Festival
- Grampians Grape Escape
- Grampians Music Festival

### Initiatives for 2020/2021 include:

- Launch the new Event Sponsorship Policy in conjunction with the event resources guide
- Arts and Culture Strategy to support local community arts initiatives

# Active COMMUNITIES

## LEISURE SERVICES

The Active Communities team proudly operates two Council facilities, the Stawell Sports & Aquatic Centre and the St Arnaud Swimming Pool.

The Stawell Sports & Aquatic Centre is a hub for health and wellbeing, providing indoor and outdoor pools, toddler pool, water slides, water aerobics and swimming lessons. It also provides stadium sports programs including basketball, soccer, netball, squash, badminton and racquetball, and a commercial gym providing group fitness, personal training and specialised services including an inhouse exercise physiologist.

The St Arnaud Swimming Pool operates seasonally for the summer period, offering water aerobics, an intensive swimming lesson program and free casual access to both the Olympic size 50m pool with diving boards and the shaded toddler pool.

The team provides support and programs to local schools and community groups such as school swimming programs, SMARTfit programs, bike ed and other special sports programs and training.

### Initiatives for 2020/21 include:

- The design and endorsement stages of Stawell Sports and Aquatic Centre redevelopment
- Develop and grow programs to increase participation of the local community in a variety of sports and activities

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$935   |
| Indirect            | \$308   |
| Income              | \$000's |
| User fees & charges | \$297   |
| Other Revenue       | \$24    |
| Grants              | \$17    |
| Untied Grants       | \$178   |
| Rate Subsidy        | \$727   |



# Business SUPPORT

## ECONOMIC DEVELOPMENT

Council's Economic Development team provides support and advice to businesses and industry including advocacy, partnership opportunities, networking and training programs. Business Engagement supports existing businesses and new businesses to be established in the municipality. Initiatives are aimed at building the capacity of existing businesses to operate in the current market, business development and influence economic growth in the region.

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$1,589 |
| Indirect            | \$373   |
| Income              | \$000's |
| User fees & charges | \$1,149 |
| Untied Grants       | \$160   |
| Rate Subsidy        | \$653   |

In addition to supporting existing business in the shire, Council seeks to foster economic growth through the delivery of a number of investment attraction projects which aim to attract both public and private investment and generate jobs.

Assistance includes identifying suitable land, buildings or facilities, support through the regulatory processes, providing financial assistance and providing potential investors with clear indications of Council's and the community's capacity to plan for and sustain new business opportunities.

Council is also a liaison between investors and other agencies to source funding which may be necessary to secure the investment.

### Initiatives for 2020/2021 include:

- Small Business Friendly Council
- Implementation of St Arnaud and Stawell Retail Activation Plan
- Business Beautification program
- Better Approvals Process for businesses
- Business Enews
- Focus on Business
- Business Assistance Scheme
- Stronger Association funding program
- Major Events funding program





# Community ASSETS

## COMMUNITY BUILDINGS

Council maintains 137 buildings and structures across the shire.

This includes office buildings, major monuments, leisure centres, sporting structures, grandstands, visitor information centres and historical buildings.

Depending on the community significance or utilisation of the building or structure, Council varies the level of service provided.

Historical buildings have a higher cost to maintain, due to their age or historical limitations.

### Initiatives for 2020/2021 include:

- Finalise a list of buildings that are no longer required by the community and investigate the possible disposal of these buildings
- Review the management and maintenance requirements of Council building assets

| Service Costs | \$000's |
|---------------|---------|
| Direct        | \$865   |
| Indirect      | \$185   |
| Income        | \$000's |
| Untied Grants | \$206   |
| Rate Subsidy  | \$844   |

## FACILITIES AND PUBLIC AMENITIES

Facilities across the shire are available for use by community groups under a booking system. Functions held in Council buildings include debutante balls, school concerts, performing arts concerts and private celebrations.

Council provides access to public toilets in spaces such as the shire's central business districts, parks, gardens, major attractions and reserves.

It also coordinates the ongoing repair and maintenance associated with running the public amenities and building assets.

It is the Council's responsibility to provide adequate street lighting in urban areas, including Stawell, St Arnaud, Great Western, Halls Gap, Stuart Mill, Marnoo, Glenorchy and Navarre.

### Initiatives for 2020/2021 include:

- Review the management and maintenance requirements of facilities and public amenities



# Northern Grampians TOURISM

## TOURISM

As a member of the Grampians Tourism (GT) board Council supports GT in the delivery of regional destination marketing.

GT's board membership incorporates the Northern Grampians Shire, Southern Grampians Shire, Horsham Rural City and Ararat Rural City Councils.

As a Regional Tourism Board, GT's remit is designed to attract visitors, both domestically and internationally through the development and delivery of marketing strategies and advocacy.

In addition to destination marketing, GT is contracted by Council to provide visitor information services in Halls Gap, Stawell and St Arnaud, along with management of the Halls Gap Tourism and Community Hub. GT, in conjunction with Council, has reviewed the current location of each Visitor Information Centre and is in the process of making some changes aimed at improving visitor information exposure and the visitor experience.

Alongside this, the Council supports local business and tourism associations to implement tourism-related projects and events.

## Initiatives for 2020/2021 include:

- Raise the profile and front of mind awareness of the Grampians region
- Conduct product and industry development to create compelling visitor experiences
- Attract investment into world-class products and experiences
- Provide leadership and create productive partnerships
- Grampians Cycling Infrastructure and Master Plan Project
- Grampians Peaks Trail
- Grampians Way project (Grampians Ring Road)
- Seasonal campaigns

| Service Costs | \$000's |
|---------------|---------|
| Direct        | \$506   |
| Indirect      | \$64    |
| Income        | \$000's |
| Untied Grants | \$112   |
| Rate Subsidy  | \$458   |



# Town PLANNING

## PLANNING AND DEVELOPMENT

Council has a responsibility to ensure that statutory and strategic planning services are delivered in line with legislative requirements, in particular requirements under the *Planning and Environment Act 1987*.

Council's Planning Services Unit plays a key role in giving effect to the strategic land use direction set out in the Council Plan and Municipal Strategic Statement.

The Services Planning Unit does this by ensuring that land use and development is consistent with the Northern Grampians Planning Scheme and that the scheme reflects Council's strategic direction.

The Services Planning Unit uses the planning scheme as a tool to enable use and development to occur in a way that balances the needs of the economy, environment and community.

| <b>Service Costs</b> | <b>\$000's</b> |
|----------------------|----------------|
| Direct               | \$868          |
| Indirect             | \$138          |
| <b>Income</b>        | <b>\$000's</b> |
| User fees & charges  | \$113          |
| Untied Grants        | \$176          |
| Rate Subsidy         | \$717          |



The Planning Services Unit also contributes towards the strategic development of the municipality through monitoring existing and emerging land use issues for consideration by Council.

The service is also responsible for driving investment in the Northern Grampians Shire through seeking and working with new business to develop.

### Initiatives for 2020/2021 include:

- Better Permits Approvals Project
- Implementation of the Strategic Work Program resulting from the 2018 Planning Scheme Review
- Nectar Farms
- Stawell Structure Plan and Urban Design Framework
- Sloane Street Residential Development



# Community INFRASTRUCTURE

## ROADS, BRIDGES, FOOTPATHS, DRAINAGE

Council provides for maintenance on local road infrastructure, including roads, bridges, footpaths, drainage, kerb and channel, street furniture and signage.

Maintenance is programmed to provide the community with safe local roads and effective drainage and footpath networks which service the community from day to day with minimal inconvenience.

Throughout the municipality, Council manages 3,380 kilometres of road network, 408 bridges and major culverts, 113 kilometres of footpaths, 158 kilometres of kerb and channel, 49,600 square metres of car park and a vast urban drainage network.

### Initiatives for 2020/2021 include:

- Optimise grading practices.
- Review roadside spraying program to optimise performance which should reduce the roadside slashing program.

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$2,839 |
| Indirect            | \$1,399 |
| Income              | \$000's |
| User fees & charges | \$17    |
| Untied Grants       | \$1,445 |
| Rate Subsidy        | \$2,776 |

## OTHER AND PRIVATE WORKS

Council manages both the Stawell and St Arnaud aerodromes, bores, standpipes, fire hydrant plugs, strategic fire breaks and other minor facilities.

The aerodromes are used by several emergency services to provide effective response in emergency circumstances. There are four standpipes and 16 bores throughout the shire.

The standpipes are for fire and Council use only. The bore services are provided free of charge to farming communities for fire prevention, road maintenance, stock water supplies and non-potable domestic supplies.

Council occasionally undertakes private works to generate additional income to optimise heavy plant resources. This income is generally not significant and not sought after by Council.

### Initiatives for 2020/2021 include:

- Investigate funding opportunities for the Stawell Aerodrome to implement further parts of the master plan



# Building SAFETY

## BUILDING SERVICES

Council's building services team ensures the safety, livability and sustainability of buildings with the council by providing vision, advice and leadership to the local building industry.

The team oversees building legislation, regulates building practices, advises applicants and provides services to consumers.

The building control services provided by Council assist in protecting the community from major risks to life and property and contribute to the sustainability of the shire's built environment.

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$461   |
| Indirect            | \$80    |
| Income              | \$000's |
| User fees & charges | \$177   |
| Other Revenue       | \$3     |
| Untied Grants       | \$71    |
| Rate Subsidy        | \$290   |

### Initiatives for 2020/2021 include:

- Integrate and streamline building services application processes
- Continue to develop community education and information programs that assist intending applicants complete development applications and update and inform building practitioners about regulatory change and trends
- Uphold the newly enacted building amendment, changing the regulations for swimming pools and spas



# Public HEALTH

## PUBLIC HEALTH

This service provides for improved health and wellbeing of the community by ensuring compliance with various health standards and legislation.

This requires the routine inspections of food, accommodation, hairdressing and tattooing premises. In addition, Council works with agencies to develop strategic plans for heat stress, infectious disease and public health issues.

| Service Costs | \$000's |
|---------------|---------|
| Direct        | \$218   |
| Indirect      | \$72    |
| Income        | \$000's |
| Untied Grants | \$57    |
| Rate Subsidy  | \$233   |

### Initiatives for 2020/2021 include:

- Develop community education and information programs that assist relevant business operators and potential operators about forthcoming proposed regulatory changes and trends

# Northern Grampians CEMETERIES

## CEMETERIES

Northern Grampians Shire Council is the Trustee for St Arnaud and Stawell (Pleasant Creek) cemeteries.

Council maintains the cemetery grounds and infrastructure at the sites, sets the fees and charges and pre-digs the graves. Council staff are responsible for maintaining records of burials at the cemeteries.

### Initiatives for 2020/2021 include:

- Investigate the transition of cemetery management to a community trust for the Stawell cemetery
- Establish a community trust for St Arnaud cemetery
- Improve functionality of the site in the form of directional and informational signage for Stawell cemetery
- St Arnaud lawn cemetery expansion
- Prepare Stawell lawn cemetery expansion



# Northern Grampians LIBRARIES

## LIBRARIES

Northern Grampians Shire Council has taken over operation of library services from the beginning of this financial year as part of a service review conducted in 2018-19. The change in management will mean library programs and services will be supported by council resources and will be able to cater to the specific needs of the community. The aim is to provide a better quality service to our community that is integrated into the other community services provided to the community. The Northern Grampians is home to two libraries, one in Stawell, and another in St Arnaud. In addition, there is a range of

online services that operate 24-hours-a-day, seven-day-a-week offering digital services, including audiobooks.

| <b>Service Costs</b> | <b>\$000's</b> |
|----------------------|----------------|
| Direct               | \$488          |
| Indirect             | \$109          |
| <b>Income</b>        | <b>\$000's</b> |
| User fees & charges  | \$7            |
| Grants               | \$136          |
| Untied Grants        | \$89           |
| Rate Subsidy         | \$365          |

# Roadside WEEDS AND PESTS

## ROADSIDE WEEDS AND PESTS

Council's ongoing commitment to its roadside weed and rabbit management program, complements past investments made, enabled through State Government initiative funding and to assist with preventing the spread and introduction of invasive plant and animal species across the shire and region as a whole.

### Initiatives for 2020/2021 include:

- Ongoing identification and recording of weed and pest infestations throughout the shire and the development and implementation of strategic treatments targeting them

| <b>Service Costs</b> | <b>\$000's</b> |
|----------------------|----------------|
| Direct               | \$83           |
| Indirect             | \$14           |
| <b>Income</b>        | <b>\$000's</b> |
| Grants               | \$75           |
| Untied Grants        | \$4            |
| Rate Subsidy         | \$18           |

# Parks and SPORTING OVALS

## PARKS AND SPORTING OVALS

Council's Municipal Public Health and Wellbeing Plan sets Council's direction in regards to passive and active recreation open spaces. Council is committed to providing quality parks, garden areas and recreational ovals due to their importance to the health and wellbeing of Northern Grampians Shire residents and visitors.

The service aims to deliver an accessible and connected network of public open spaces, maximising community benefit. Maintenance is delivered to ensure effective and sustainable management practices are implemented and public furnishings deliver high value to the community.

Council maintains and manages:

- 8 sporting ovals
- 4 major parks/gardens
- 23 neighbourhood parks
- 16 landscaped community facilities
- 19 playgrounds
- landscaped traffic islands and roundabouts
- 10 stormwater flood retention and reuse dams
- 244,685m<sup>2</sup> of urban town slashing (Stawell and St Arnaud)
- 138,841m<sup>2</sup> of rural town slashing (Halls Gap, Great Western, Marnoo, Navarre, Glenorchy, Stuart Mill)
- 6500 trees in Stawell and St Arnaud
- rural town trees
- electrical line vegetation clearance, and
- weed control in back lanes, drains and gutters

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$1,696 |
| Indirect            | \$586   |
| Income              | \$000's |
| User fees & charges | \$99    |
| Untied Grants       | \$430   |
| Rate Subsidy        | \$1,753 |

## Initiatives for 2020/2021 include:

- Continue to develop the parks and open spaces asset management plan and improve maintenance practices
- Secure alternate water supply to service in Stawell and St Arnaud's parks and gardens
- Support Navarre, Great Western and Marnoo communities with the maintenance of recreational facilities



# Community PROTECTION

## COMMUNITY PROTECTION

Under the *Local Government Act 1989*, council is empowered to create local laws to help manage public activities and create a safe environment and pleasing place to live.

The Community Safety Unit provides for the peace, order and governance of council controlled public places, animal management, fire prevention and parking control, for the safety and enjoyment of the community.

### Initiatives for 2020/2021 include:

- Develop a Community Safety Framework with the aim to educate and encourage residents to uphold their community obligations under the Local Law
- Explore opportunities to temporarily hold animals in St Arnaud
- Explore and consolidate collaborative animal management working arrangements
- Continual improvement to the efficiency of the animal shelter, animal management processes, community safety processes and fee payment options

| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$310   |
| Indirect            | \$92    |
| Income              | \$000's |
| User fees & charges | \$118   |
| Untied Grants       | \$56    |
| Rate Subsidy        | \$228   |





# Emergency PLANNING

## EMERGENCY PLANNING

Emergency events are as inevitable as they are unpredictable. Council needs to contribute to building resilient communities. Council's role and responsibilities in emergency events are legislated under the *Emergency Management Act 1989*, the *Emergency Management Act 2013* and the *Emergency Management Legislation Amendment Act 2018*.

Council's legislated duties require it to work in partnership with emergency agencies and the community to provide planning, preparation and response in regards to support and actions required before, during and after an emergency event.

### Initiatives for 2020/2021 include:

- Ensure that there are high levels of preparedness and compliance with emergency management and state legislature requirements
- Review fire inspection processes and procedures
- Improve community input into the Municipal Emergency Management Planning Committee
- Work with at risk communities to improve resilience and preparedness



| Service Costs       | \$000's |
|---------------------|---------|
| Direct              | \$225   |
| Indirect            | \$93    |
| Income              | \$000's |
| User fees & charges | \$6     |
| Grants              | \$120   |
| Untied Grants       | \$38    |
| Rate Subsidy        | \$154   |

# Waste Collection and TRANSFER STATIONS

## WASTE COLLECTION AND TRANSFER STATIONS

Council is responsible for providing municipal waste and resource recovery services to its community.

Waste services entail the collection of waste whether that be at the source (kerbside, public litter bins) or at collection stations (transfer stations) and the transport and disposal to landfill.

Resource recovery (recycling) involves the collection (kerbside, transfer station) and transport of discarded materials. The materials are then sorted into like products and distributed to manufacturers for reuse. Through the service implementation, council works in partnership with adjoining municipalities to support community education and initiatives for waste management.

| Service Costs                                          | \$000's |
|--------------------------------------------------------|---------|
| Direct                                                 | \$1,798 |
| Indirect                                               | \$383   |
| Income                                                 | \$000's |
| User fees & charges                                    | \$21    |
| Other revenue                                          | \$6     |
| Waste Charges*                                         | \$2,810 |
| *balance on waste charges transferred to waste reserve |         |

### Initiatives for 2020/2021 include:

- Develop and implement the council's Waste Management Strategy
- Develop and implement council's action plan to meet targets set by Victorian Government's Circular Economy Policy
- Explore collaborative procurement opportunities for Council's kerbside waste and recycling collection contract



# Total Summary by SERVICE AREA

|                                      | Total Cost<br>of Service<br>\$000's | Total Rates<br>Subsidy<br>\$000's | Rates Subsidy<br>of Service<br>as a % |
|--------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|
| <b>YOUR LIFESTYLE</b>                |                                     |                                   |                                       |
| Positive Ageing                      | 1,661                               | 430                               | 25.9%                                 |
| Community Development                | 1,055                               | 785                               | 74.5%                                 |
| Early Years Care                     | 1,908                               | 520                               | 27.2%                                 |
| Leisure Services                     | 1,243                               | 727                               | 58.5%                                 |
| Libraries                            | 596                                 | 365                               | 61.2%                                 |
| Parks & Sporting Ovals               | 2,282                               | 1,753                             | 76.8%                                 |
|                                      | <b>8,745</b>                        | <b>4,580</b>                      | <b>52.4%</b>                          |
| <b>GROWING OUR ECONOMY</b>           |                                     |                                   |                                       |
| Business Support                     | 1,962                               | 653                               | 33.3%                                 |
| Tourism                              | 571                                 | 458                               | 80.3%                                 |
| Town Planning                        | 1,006                               | 717                               | 71.2%                                 |
|                                      | <b>3,539</b>                        | <b>1,828</b>                      | <b>51.6%</b>                          |
| <b>MAINTAINING ASSETS</b>            |                                     |                                   |                                       |
| Roads, Bridges, Footpaths, Drainage  | 4,238                               | 2,776                             | 65.5%                                 |
| Community Buildings                  | 1,050                               | 844                               | 80.3%                                 |
|                                      | <b>5,289</b>                        | <b>3,619</b>                      | <b>68.4%</b>                          |
| <b>COMMUNITY SAFETY</b>              |                                     |                                   |                                       |
| Building Safety                      | 541                                 | 290                               | 53.6%                                 |
| Community Protection                 | 402                                 | 228                               | 56.6%                                 |
| Emergency Planning                   | 318                                 | 154                               | 48.5%                                 |
| Public Health                        | 290                                 | 233                               | 80.3%                                 |
| Roadside Pest and Weeds Program      | 97                                  | 18                                | 18.4%                                 |
| Waste Collection & Transfer Stations | 2,181                               | 0                                 | 0.0%                                  |
|                                      | <b>3,829</b>                        | <b>923</b>                        | <b>24.1%</b>                          |
| <b>SERVICE SUPPORT</b>               | <b>6,366</b>                        | <b>4,886</b>                      | <b>76.8%</b>                          |
| <b>Total Service Costs</b>           | <b>27,767</b>                       |                                   |                                       |

## Total service costs includes direct and indirect costs

Direct costs are the costs that are directly attributable to the service. For example in Early Years Care direct costs include staff costs and food for the enrolled children.

Indirect costs are the costs that are not directly attributable to the service. These costs are from the administrative areas. i.e. Council Facilities Support, Infrastructure & Asset Management, Councillor Services, Insurance Costs, Management, Fleet Operations.



# Total Summary by SERVICE AREA

## Council Plan Strategic Objectives Reconciliation with budgeted operating result

| Strategic Objectives                            | Net Cost<br>(Revenue)<br>\$'000 | Exp<br>\$'000 | Rev<br>\$'000 |
|-------------------------------------------------|---------------------------------|---------------|---------------|
| Your Lifestyle                                  | 5,703                           | 8,745         | 3,042         |
| Growing Our Economy                             | 2,276                           | 3,539         | 1,263         |
| Maintaining Assets                              | 5,272                           | 5,289         | 17            |
| Community Safety                                | 3,302                           | 3,829         | 527           |
| Service Support                                 | 6,084                           | 6,366         | 282           |
| <b>Total</b>                                    | <b>22,636</b>                   | <b>27,767</b> | <b>5,131</b>  |
| <b>Expenses added in:</b>                       |                                 |               |               |
| Depreciation                                    | 11,378                          |               |               |
| Project Initiatives                             | 11                              |               |               |
| <b>Deficit before funding sources</b>           | <b>34,025</b>                   |               |               |
| <b>Funding sources to be added in:</b>          |                                 |               |               |
| Rates and Charges                               | 18,262                          |               |               |
| Victoria Grants Commission                      | 3,903                           |               |               |
| Capital Grants                                  | 5,417                           |               |               |
| Natural Disaster Funding                        | 200                             |               |               |
| Capital Contributions                           | 50                              |               |               |
| <b>Total Funding Sources</b>                    | <b>27,832</b>                   |               |               |
| <b>Operating surplus/(deficit) for the year</b> | <b>(6,193)</b>                  |               |               |

# Budget APPENDICES

## APPENDICES

The following appendices include voluntary and statutory disclosures of information which provide support for the services listed in this document.

This information has not been included in the main body of the budget report in the interests of clarity and conciseness.

Council has decided that whilst the budget report needs to focus on the important elements of the budget and provide appropriate analysis, the detail upon which the annual budget is based should be provided in the interests of open and transparent local government reporting.

The contents of the appendices are summarised below:

| Appendix | Nature of Information | Page |
|----------|-----------------------|------|
| A        | Financial Statements  | 31   |
| B        | Rates and Charges     | 38   |
| C        | Capital Works Program | 43   |
| D        | Performance Reporting | 45   |

# Appendix A

# FINANCIAL STATEMENTS

## FINANCIAL STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2020/21 has been supplemented with projections to 2023/24 extracted from the Strategic Resource Plan.

This section includes the following financial statements prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) regulations 2014*.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

## PENDING ACCOUNTING STANDARDS

The 2020-21 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, but pending accounting standards that will be in effect from the 2020-21 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2020-21 financial statements, not considered in the preparation of the budget include:

- AASB 1059 Service Concession Arrangements: Grantors



# Appendix A

## Comprehensive Income Statement

For the four years ending 30 June 2024

|                                         | Forecast<br>Actual<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Strategic Resource Plan<br>Projections |                   |                   |
|-----------------------------------------|-----------------------------------------|-----------------------------|----------------------------------------|-------------------|-------------------|
|                                         |                                         |                             | 2021/22<br>\$'000                      | 2022/23<br>\$'000 | 2023/24<br>\$'000 |
| <b>Income</b>                           |                                         |                             |                                        |                   |                   |
| Rates and Charges                       | 17,868                                  | <b>18,262</b>               | 18,783                                 | 19,103            | 19,429            |
| Statutory Fees and Fines                | 470                                     | <b>318</b>                  | 325                                    | 331               | 338               |
| User Fees                               | 1,311                                   | <b>1,258</b>                | 1,723                                  | 1,761             | 1,800             |
| Grants - Operating                      | 11,425                                  | <b>6,822</b>                | 10,121                                 | 10,157            | 10,378            |
| Grants - Capital                        | 6,406                                   | <b>5,417</b>                | 4,227                                  | 2,451             | 3,535             |
| Contributions - Operating - Monetary    | 67                                      | <b>48</b>                   | 49                                     | 50                | 51                |
| Contributions - Capital - Monetary      | 305                                     | <b>50</b>                   | 330                                    | 80                | 75                |
| Other Income                            | 771                                     | <b>703</b>                  | 775                                    | 792               | 809               |
| <b>Total Income</b>                     | <b>38,623</b>                           | <b>32,878</b>               | <b>36,333</b>                          | <b>34,725</b>     | <b>36,415</b>     |
| <b>Expenses</b>                         |                                         |                             |                                        |                   |                   |
| Employee Costs                          | 13,352                                  | <b>16,169</b>               | 15,355                                 | 15,664            | 15,979            |
| Materials and Services                  | 11,260                                  | <b>10,065</b>               | 9,970                                  | 9,724             | 9,613             |
| Depreciation                            | 9,467                                   | <b>11,378</b>               | 11,606                                 | 11,838            | 12,074            |
| Amortisation - Right of use of assets   | 99                                      | <b>99</b>                   | 99                                     | 99                | 99                |
| Borrowing Costs                         | 111                                     | <b>102</b>                  | 72                                     | 43                | 40                |
| Finance Costs - Leases                  | 4                                       | <b>3</b>                    | 4                                      | 4                 | 4                 |
| Other Expenses                          | 1,751                                   | <b>1,455</b>                | 1,513                                  | 1,518             | 1,550             |
| <b>Total Expenses</b>                   | <b>36,044</b>                           | <b>39,271</b>               | <b>38,619</b>                          | <b>38,890</b>     | <b>39,359</b>     |
| <b>Emergency Operation Income</b>       |                                         |                             |                                        |                   |                   |
| Capital Grants                          | 1,394                                   | <b>200</b>                  | -                                      | -                 | -                 |
| <b>Total Emergency Operation Income</b> | <b>1,394</b>                            | <b>200</b>                  | <b>-</b>                               | <b>-</b>          | <b>-</b>          |
| <b>Surplus (Deficit) for the Year</b>   | <b>3,973</b>                            | <b>(6,193)</b>              | <b>(2,286)</b>                         | <b>(4,165)</b>    | <b>(2,944)</b>    |
| <b>Comprehensive Result</b>             | <b>3,973</b>                            | <b>(6,193)</b>              | <b>(2,286)</b>                         | <b>(4,165)</b>    | <b>(2,944)</b>    |

# Appendix A

## Balance Sheet

For the four years ending 30 June 2024

|                                             | Forecast<br>Actual<br>2019/20 | Budget<br>2020/21 | Strategic Resource Plan<br>Projections |                   |                   |
|---------------------------------------------|-------------------------------|-------------------|----------------------------------------|-------------------|-------------------|
|                                             | \$'000                        |                   | 2021/22<br>\$'000                      | 2022/23<br>\$'000 | 2023/24<br>\$'000 |
| <b>Assets</b>                               |                               |                   |                                        |                   |                   |
| <b>Current Assets</b>                       |                               |                   |                                        |                   |                   |
| Cash and Cash Equivalents                   | 20,338                        | <b>10,028</b>     | 6,839                                  | 6,837             | 6,649             |
| Trade and Other Receivables                 | 2,258                         | <b>2,014</b>      | 2,003                                  | 2,005             | 2,005             |
| Inventories                                 | 39                            | <b>39</b>         | 39                                     | 39                | 39                |
| Other Assets                                | 560                           | <b>560</b>        | 560                                    | 560               | 560               |
| <b>Total Current Assets</b>                 | <b>23,195</b>                 | <b>12,641</b>     | <b>9,441</b>                           | <b>9,441</b>      | <b>9,253</b>      |
| <b>Non-current Assets</b>                   |                               |                   |                                        |                   |                   |
| Trade and Other Receivables                 | 9                             | -                 | -                                      | -                 | -                 |
| Investments in associates                   | 191                           | <b>191</b>        | 191                                    | 191               | 191               |
| Property, Infrastructure, Plant & Equipment | 471,730                       | <b>473,709</b>    | 473,548                                | 469,278           | 466,514           |
| Right of use assets                         | 199                           | <b>100</b>        | 297                                    | 197               | 97                |
| <b>Total Non-current Assets</b>             | <b>472,129</b>                | <b>474,000</b>    | <b>474,036</b>                         | <b>469,666</b>    | <b>466,802</b>    |
| <b>Total Assets</b>                         | <b>495,324</b>                | <b>486,641</b>    | <b>483,477</b>                         | <b>479,107</b>    | <b>476,055</b>    |
| <b>Liabilities</b>                          |                               |                   |                                        |                   |                   |
| <b>Current Liabilities</b>                  |                               |                   |                                        |                   |                   |
| Trade and Other Payables                    | 2,965                         | <b>2,966</b>      | 2,964                                  | 2,964             | 2,964             |
| Trust Funds and Deposits                    | 6                             | <b>6</b>          | 6                                      | 6                 | 6                 |
| Provisions                                  | 3,414                         | <b>3,414</b>      | 3,414                                  | 3,414             | 3,414             |
| Unearned Income - Grants                    | 2,165                         | -                 | -                                      | -                 | -                 |
| Interest-bearing Loans and Borrowings       | 218                           | <b>1,092</b>      | 97                                     | -                 | -                 |
| Lease Liabilities                           | 108                           | <b>83</b>         | 108                                    | 108               | 83                |
| <b>Total Current Liabilities</b>            | <b>8,876</b>                  | <b>7,561</b>      | <b>6,589</b>                           | <b>6,492</b>      | <b>6,467</b>      |
| <b>Non-current Liabilities</b>              |                               |                   |                                        |                   |                   |
| Provisions                                  | 226                           | <b>226</b>        | 226                                    | 226               | 226               |
| Interest-bearing Loans and Borrowings       | 2,189                         | <b>1,097</b>      | 1,000                                  | 1,000             | 1,000             |
| Land Improvement Liability                  | 164                           | <b>164</b>        | 164                                    | 164               | 164               |
| Lease Liabilities                           | 83                            | -                 | 191                                    | 83                | -                 |
| <b>Total Non-current Liabilities</b>        | <b>2,662</b>                  | <b>1,487</b>      | <b>1,581</b>                           | <b>1,473</b>      | <b>1,390</b>      |
| <b>Total Liabilities</b>                    | <b>11,538</b>                 | <b>9,048</b>      | <b>8,170</b>                           | <b>7,965</b>      | <b>7,857</b>      |
| <b>Net Assets</b>                           | <b>483,786</b>                | <b>477,593</b>    | <b>475,307</b>                         | <b>471,142</b>    | <b>468,198</b>    |
| <b>Equity</b>                               |                               |                   |                                        |                   |                   |
| Accumulated Surplus                         | 133,073                       | <b>128,073</b>    | 125,382                                | 120,866           | 117,496           |
| Reserves                                    | 350,713                       | <b>349,520</b>    | 349,925                                | 350,276           | 350,702           |
| <b>Total Equity</b>                         | <b>483,786</b>                | <b>477,593</b>    | <b>475,307</b>                         | <b>471,142</b>    | <b>468,198</b>    |

# Appendix A

## Statement of Changes in Equity

For the four years ending 30 June 2024

|                                             | Total<br>\$'000 | Accumulated<br>Surplus<br>\$'000 | Revaluation<br>Reserve<br>\$'000 | Other<br>Reserves<br>\$'000 |
|---------------------------------------------|-----------------|----------------------------------|----------------------------------|-----------------------------|
| <b>2020 Forecast Actual</b>                 |                 |                                  |                                  |                             |
| Balance at Beginning of the Financial Year  | 479,813         | 131,363                          | 343,959                          | 4,491                       |
| Comprehensive Result                        | 3,973           | 3,973                            | -                                | -                           |
| Transfers to Other Reserves                 | -               | (2,263)                          | -                                | 2,263                       |
| <b>Balance at End of the Financial Year</b> | <b>483,786</b>  | <b>133,073</b>                   | <b>343,959</b>                   | <b>6,754</b>                |
| <b>2021</b>                                 |                 |                                  |                                  |                             |
| Balance at Beginning of the Financial Year  | 483,786         | 133,073                          | 343,959                          | 6,754                       |
| Comprehensive Result                        | (6,193)         | (6,193)                          | -                                | -                           |
| Transfers from Other Reserves               | -               | 1,598                            | -                                | (1,598)                     |
| Transfers to Other Reserves                 | -               | (405)                            | -                                | 405                         |
| <b>Balance at End of the Financial Year</b> | <b>477,593</b>  | <b>128,073</b>                   | <b>343,959</b>                   | <b>5,561</b>                |
| <b>2022</b>                                 |                 |                                  |                                  |                             |
| Balance at Beginning of the Financial Year  | 477,593         | 128,073                          | 343,959                          | 5,561                       |
| Comprehensive Result                        | (2,286)         | (2,286)                          | -                                | -                           |
| Transfers from Other Reserves               | -               | 300                              | -                                | (300)                       |
| Transfers to Other Reserves                 | -               | (705)                            | -                                | 705                         |
| <b>Balance at End of the Financial Year</b> | <b>475,307</b>  | <b>125,382</b>                   | <b>343,959</b>                   | <b>5,966</b>                |
| <b>2023</b>                                 |                 |                                  |                                  |                             |
| Balance at Beginning of the Financial Year  | 475,307         | 125,382                          | 343,959                          | 5,966                       |
| Comprehensive Result                        | (4,165)         | (4,165)                          | -                                | -                           |
| Transfers from Other Reserves               | -               | 300                              | -                                | (300)                       |
| Transfers to Other Reserves                 | -               | (651)                            | -                                | 651                         |
| <b>Balance at End of the Financial Year</b> | <b>471,142</b>  | <b>120,866</b>                   | <b>343,959</b>                   | <b>6,317</b>                |
| <b>2024</b>                                 |                 |                                  |                                  |                             |
| Balance at Beginning of the Financial Year  | 471,142         | 120,866                          | 343,959                          | 6,317                       |
| Comprehensive Result                        | (2,944)         | (2,944)                          | -                                | -                           |
| Transfers from Other Reserves               | -               | 180                              | -                                | (180)                       |
| Transfers to Other Reserves                 | -               | (606)                            | -                                | 606                         |
| <b>Balance at End of the Financial Year</b> | <b>468,198</b>  | <b>117,496</b>                   | <b>343,959</b>                   | <b>6,743</b>                |



## Statement of Cash Flows

For the four years ending 30 June 2024

|                                                                     | 2019/20<br>\$'000<br>Inflows<br>(Outflows) | 2020/21<br>\$'000<br>Inflows<br>(Outflows) | 2021/22<br>\$'000<br>Inflows<br>(Outflows) | 2022/23<br>\$'000<br>Inflows<br>(Outflows) | 2023/24<br>\$'000<br>Inflows<br>(Outflows) |
|---------------------------------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|
| <b>Cash flows from operating activities</b>                         |                                            |                                            |                                            |                                            |                                            |
| Rates and Charges                                                   | 17,868                                     | <b>18,262</b>                              | 18,783                                     | 19,103                                     | 19,429                                     |
| Statutory Fees and Fines                                            | 470                                        | <b>318</b>                                 | 325                                        | 331                                        | 338                                        |
| User Fees                                                           | 1,311                                      | <b>1,258</b>                               | 1,723                                      | 1,761                                      | 1,800                                      |
| Grants - Operating                                                  | 11,425                                     | <b>6,822</b>                               | 10,121                                     | 10,157                                     | 10,378                                     |
| Grants - Capital                                                    | 8,371                                      | <b>3,452</b>                               | 4,227                                      | 2,451                                      | 3,535                                      |
| Contributions - Monetary                                            | 67                                         | <b>48</b>                                  | 49                                         | 50                                         | 51                                         |
| Interest Received                                                   | 209                                        | <b>175</b>                                 | 178                                        | 182                                        | 185                                        |
| Other Receipts                                                      | 562                                        | <b>528</b>                                 | 597                                        | 610                                        | 624                                        |
| Employee Costs                                                      | (13,352)                                   | <b>(16,169)</b>                            | (15,355)                                   | (15,664)                                   | (15,980)                                   |
| Materials and Services                                              | (11,260)                                   | <b>(10,065)</b>                            | (9,970)                                    | (9,724)                                    | (9,613)                                    |
| Other Payments                                                      | (1,751)                                    | <b>(1,455)</b>                             | (1,510)                                    | (1,517)                                    | (1,549)                                    |
|                                                                     | <b>13,920</b>                              | <b>3,174</b>                               | <b>9,168</b>                               | <b>7,740</b>                               | <b>9,198</b>                               |
| <b>Emergency restoration operating</b>                              |                                            |                                            |                                            |                                            |                                            |
| Grants - Capital                                                    | 1,594                                      | -                                          | -                                          | -                                          | -                                          |
|                                                                     | <b>1,594</b>                               | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                                   |
| <b>Net cash provided by operating activities</b>                    | <b>15,514</b>                              | <b>3,174</b>                               | <b>9,168</b>                               | <b>7,740</b>                               | <b>9,198</b>                               |
| <b>Cash flows from investing activities</b>                         |                                            |                                            |                                            |                                            |                                            |
| Payments for property, infrastructure, plant and equipment          | (16,023)                                   | <b>(13,392)</b>                            | (11,607)                                   | (7,667)                                    | (9,501)                                    |
| Proceeds from sale of property, infrastructure, plant and equipment | 63                                         | <b>35</b>                                  | 163                                        | 99                                         | 190                                        |
| Proceeds from investment in associates                              | -                                          | <b>190</b>                                 | -                                          | -                                          | -                                          |
| Capital Contributions                                               | 305                                        | <b>50</b>                                  | 330                                        | 80                                         | 75                                         |
| Payments of loans and advances                                      | 56                                         | <b>63</b>                                  | 9                                          | -                                          | -                                          |
|                                                                     | <b>(15,599)</b>                            | <b>(13,054)</b>                            | <b>(11,105)</b>                            | <b>(7,488)</b>                             | <b>(9,236)</b>                             |
| <b>Net cash used in investing activities</b>                        | <b>(15,599)</b>                            | <b>(13,054)</b>                            | <b>(11,105)</b>                            | <b>(7,488)</b>                             | <b>(9,236)</b>                             |
| <b>Cash flows from financing activities</b>                         |                                            |                                            |                                            |                                            |                                            |
| Finance Costs                                                       | (111)                                      | <b>(102)</b>                               | (72)                                       | (43)                                       | (40)                                       |
| Repayment of Borrowings                                             | (210)                                      | <b>(218)</b>                               | (1,092)                                    | (97)                                       | -                                          |
| Interest paid - lease liability                                     | (4)                                        | <b>(3)</b>                                 | (4)                                        | (4)                                        | (4)                                        |
| Repayment of lease liabilities                                      | (107)                                      | <b>(108)</b>                               | (83)                                       | (108)                                      | (108)                                      |
| <b>Net cash provided by financing activities</b>                    | <b>(432)</b>                               | <b>(431)</b>                               | <b>(1,251)</b>                             | <b>(252)</b>                               | <b>(152)</b>                               |
| Net (Decrease) / Increase in Cash and Cash Equivalents              | (517)                                      | <b>(10,311)</b>                            | (3,188)                                    | -                                          | (190)                                      |
| Cash and Cash Equivalents at Beginning of the Financial Year        | 20,855                                     | <b>20,338</b>                              | 10,027                                     | 6,839                                      | 6,839                                      |
| <b>Cash and Cash Equivalents at End of the Financial Year</b>       | <b>20,338</b>                              | <b>10,027</b>                              | <b>6,839</b>                               | <b>6,839</b>                               | <b>6,649</b>                               |

## Statement of Capital Works

For the four years ending 30 June 2024

| Capital Works Areas                    | Forecast<br>Actual<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Strategic Resource Plan<br>Projections |                   |                   |
|----------------------------------------|-----------------------------------------|-----------------------------|----------------------------------------|-------------------|-------------------|
|                                        |                                         |                             | 2021/22<br>\$'000                      | 2022/23<br>\$'000 | 2023/24<br>\$'000 |
| <b>Property</b>                        |                                         |                             |                                        |                   |                   |
| Land                                   | 13                                      | -                           | -                                      | -                 | -                 |
| <b>Total Land</b>                      | 13                                      | -                           | -                                      | -                 | -                 |
| Buildings                              | 2,883                                   | <b>1,750</b>                | 2,590                                  | 430               | 50                |
| Total buildings                        | 2,883                                   | <b>1,750</b>                | 2,590                                  | 430               | 50                |
| <b>Total Property</b>                  | 2,896                                   | <b>1,750</b>                | 2,590                                  | 430               | 50                |
| <b>Plant and Equipment</b>             |                                         |                             |                                        |                   |                   |
| Plant, Machinery and Equipment         | 1,077                                   | <b>685</b>                  | 854                                    | 771               | 872               |
| Computers and Telecommunications       | 12                                      | -                           | -                                      | -                 | -                 |
| <b>Total Plant and Equipment</b>       | 1,089                                   | <b>685</b>                  | 854                                    | 771               | 872               |
| <b>Infrastructure</b>                  |                                         |                             |                                        |                   |                   |
| Roads                                  | 7,671                                   | <b>4,636</b>                | 4,523                                  | 4,579             | 4,636             |
| Bridges                                | 2,543                                   | <b>1,125</b>                | 701                                    | 718               | 735               |
| Footpaths                              | 693                                     | <b>130</b>                  | 132                                    | 134               | 136               |
| Drainage                               | 393                                     | <b>65</b>                   | 132                                    | 135               | 137               |
| Parks, Open Space and Streetscapes     | 738                                     | <b>5,001</b>                | 2,675                                  | 900               | 2,935             |
| <b>Total Infrastructure</b>            | 12,038                                  | <b>10,957</b>               | 8,163                                  | 6,466             | 8,579             |
| <b>Total Capital Works Expenditure</b> | 16,023                                  | <b>13,392</b>               | 11,607                                 | 7,667             | 9,501             |
| <b>Represented by:</b>                 |                                         |                             |                                        |                   |                   |
| New Asset Expenditure                  | 2,726                                   | <b>1,901</b>                | 1,075                                  | 800               | 2,075             |
| Asset Renewal Expenditure              | 5,827                                   | <b>7,886</b>                | 6,710                                  | 5,067             | 5,669             |
| Asset Expansion Expenditure            | 29                                      | -                           | -                                      | -                 | -                 |
| Asset Upgrade Expenditure              | 7,441                                   | <b>3,605</b>                | 3,822                                  | 1,800             | 1,757             |
| <b>Total Capital Works Expenditure</b> | 16,023                                  | <b>13,392</b>               | 11,607                                 | 7,667             | 9,501             |
| <b>Funding sources represented by:</b> |                                         |                             |                                        |                   |                   |
| Grants                                 | 6,406                                   | <b>5,417</b>                | 4,227                                  | 2,451             | 3,535             |
| Contributions                          | 305                                     | <b>50</b>                   | 330                                    | 80                | 75                |
| Council Cash                           | 9,312                                   | <b>7,925</b>                | 7,050                                  | 5,136             | 5,891             |
| <b>Total capital works expenditure</b> | 16,023                                  | <b>13,392</b>               | 11,607                                 | 7,667             | 9,501             |

# Appendix A

## Statement of Human Resources

For the four years ending 30 June 2024

|                                | Forecast<br>Actual<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Strategic Resource Plan<br>Projections |                   |                   |
|--------------------------------|-----------------------------------------|-----------------------------|----------------------------------------|-------------------|-------------------|
|                                |                                         |                             | 2021/22<br>\$'000                      | 2022/23<br>\$'000 | 2023/24<br>\$'000 |
| <b>Staff Expenditure</b>       |                                         |                             |                                        |                   |                   |
| Employee costs - operating     | 13,352                                  | <b>16,169</b>               | 15,355                                 | 15,664            | 15,979            |
| Employee costs - capital       | 1,380                                   | <b>1,170</b>                | 1,196                                  | 1,222             | 1,249             |
| <b>Total Staff Expenditure</b> | 14,732                                  | <b>17,339</b>               | 16,551                                 | 16,886            | 17,228            |
| <b>Staff Numbers</b>           | FTE                                     | FTE                         | FTE                                    | FTE               | FTE               |
| Employees - Permanent          | 171.3                                   | <b>181.1</b>                | 181.1                                  | 181.1             | 181.1             |
| Employees - Temporary          | -                                       | <b>13.0</b>                 | -                                      | -                 | -                 |
| <b>Total Staff Numbers</b>     | 171.3                                   | <b>194.1</b>                | 181.1                                  | 181.1             | 181.1             |

A summary of human resources expenditure categorised according to the organisational structure of Council is included below:

| Directorate                    | Budget<br>2020/21<br>\$'000 | Comprises           |                     |                     |
|--------------------------------|-----------------------------|---------------------|---------------------|---------------------|
|                                |                             | Full Time<br>\$'000 | Part Time<br>\$'000 | Temporary<br>\$'000 |
| Corporate Services             | <b>5,011</b>                | 4,128               | 650                 | 233                 |
| Communities                    | <b>4,432</b>                | 1,636               | 2,702               | 94                  |
| Infrastructure & Environment   | <b>6,727</b>                | 5,682               | 387                 | 659                 |
| <b>Total staff expenditure</b> | <b>16,169</b>               | 11,446              | 3,738               | 986                 |
| Capitalised labour costs       | 1,170                       |                     |                     |                     |
| <b>Total expenditure</b>       | <b>17,339</b>               |                     |                     |                     |

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

| Directorate                  | Budget<br>2020/21<br>FTE | Comprises        |                  |                  |
|------------------------------|--------------------------|------------------|------------------|------------------|
|                              |                          | Full Time<br>FTE | Part Time<br>FTE | Temporary<br>FTE |
| Corporate Services           | <b>48.4</b>              | 38.0             | 7.4              | 3.0              |
| Communities                  | <b>52.9</b>              | 17.0             | 34.9             | 1.0              |
| Infrastructure & Environment | <b>92.8</b>              | 79.5             | 4.3              | 9.0              |
| <b>Total staff</b>           | <b>194.1</b>             | 134.5            | 46.6             | 13.0             |

### Employee Costs

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, workcover, rostered days off etc. It does not include casual staff employed through an agency.

One-off funding of \$986,000 for employee costs has been received for 2020/21 from the Working for Victoria program (13 FTE, 26 staff).



# Appendix B

# RATES AND CHARGES

## RATES AND CHARGES

This appendix presents information which the Act and the Regulations require to be disclosed in the Council's annual budget.

### 1. Rates and Charges

1.1 The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

|                                | Forecast<br>Actual<br>\$000's | Budget<br>\$000's | Change      |
|--------------------------------|-------------------------------|-------------------|-------------|
| General rates                  | 13,744                        | 14,021            | 2.0%        |
| Municipal charge               | 1,283                         | 1,308             | 1.9%        |
| Waste management charge        | 2,799                         | 2,810             | 0.4%        |
| Cultural and recreational      | 14                            | 11                | (16.8%)     |
| Revenue in lieu of rates       | 29                            | 112               | 286.2%      |
| <b>Total rates and charges</b> | <b>17,868</b>                 | <b>18,262</b>     | <b>2.2%</b> |

1.2 The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

| Type of Property                                     | 2019/20<br>cents/\$CIV | 2020/21<br>cents/\$CIV | Change  |
|------------------------------------------------------|------------------------|------------------------|---------|
| General rate for rateable residential properties     | 0.6697                 | 0.6129                 | (8.5%)  |
| General rate for rateable commercial properties      | 0.6697                 | 0.6129                 | (8.5%)  |
| General rate for rateable industrial properties      | 0.6697                 | 0.6129                 | (8.5%)  |
| General rate for rateable farm properties            | 0.3156                 | 0.2881                 | (8.7%)  |
| Rate concession for rateable recreational properties | 0.4115                 | 0.3548                 | (13.8%) |

1.3 The estimated total amount to be raised by general rates in relation to each type or class of land and the estimated total amount to be raised by general rates compared with the previous financial year

| Type of Property                                  | 2019/20*<br>\$000's | 2020/21<br>\$000's | Change      |
|---------------------------------------------------|---------------------|--------------------|-------------|
| Residential                                       | 8,008               | 7,858              | (1.9%)      |
| Commercial                                        | 919                 | 848                | (7.7%)      |
| Industrial                                        | 310                 | 291                | (6.1%)      |
| Farm                                              | 4,504               | 5,025              | 11.6%       |
| Cultural and recreational                         | 14                  | 11                 | (16.8%)     |
| <b>Total amount to be raised by general rates</b> | <b>13,755</b>       | <b>14,033</b>      | <b>2.0%</b> |

\*2019/20 based on latest rating system information available at the time of budget preparation.

## 1. Rates and Charges (continued)

### 1.4 The number of assessments in relation to each type or class of land and the total number of assessments compared with the previous financial year

| Type of Property                   | 2019/20      | 2020/21      | Change      |
|------------------------------------|--------------|--------------|-------------|
| Residential                        | 6,487        | 6,521        | 0.5%        |
| Commercial                         | 418          | 417          | (0.2%)      |
| Industrial                         | 210          | 207          | (1.4%)      |
| Farm                               | 2,219        | 2,222        | 0.1%        |
| Cultural and Recreational          | 8            | 8            | 0.0%        |
| <b>Total number of assessments</b> | <b>9,342</b> | <b>9,375</b> | <b>0.4%</b> |

### 1.5 The basis of valuation to be used is the Capital Improved Value (CIV)

### 1.6 The estimated total value of each type of property and the estimated total value compared with the previous financial year

| Type of Property           | 2019/20<br>\$000's | 2020/21<br>\$000's | Change       |
|----------------------------|--------------------|--------------------|--------------|
| Residential                | 1,189,183          | 1,282,043          | 7.8%         |
| Commercial                 | 137,845            | 138,294            | 0.3%         |
| Industrial                 | 46,614             | 47,525             | 2.0%         |
| Farm                       | 1,425,868          | 1,744,032          | 22.3%        |
| Cultural and Recreational  | 3,346              | 3,229              | (3.5%)       |
| <b>Total value of land</b> | <b>2,802,856</b>   | <b>3,215,123</b>   | <b>14.7%</b> |

### 1.7 The municipal charge under section 159 of the Act compared with the previous financial year

| Type of Charge   | Per Rateable Property |         |        |
|------------------|-----------------------|---------|--------|
|                  | 2019/20               | 2020/21 | Change |
|                  | \$                    | \$      |        |
| Municipal Charge | 159                   | 162     | 1.9%   |

### 1.8 The estimated total amount to be raised by municipal charges compared with the previous financial year

| Type of Charge   | 2019/20*<br>\$000's | 2020/21<br>\$000's | Change |
|------------------|---------------------|--------------------|--------|
| Municipal Charge | 1,283               | 1,308              | 1.9%   |

\*2019/20 based on latest rating system information available at the time of budget preparation.

### 1.9 The rate or unit amount to be levied for each type of service rate or charge under section 162 of the Act compared with the previous financial year

| Type of Charge                 | Per Serviced Property |            |             |
|--------------------------------|-----------------------|------------|-------------|
|                                | 2019/20               | 2020/21    | Change      |
|                                | \$                    | \$         |             |
| Kerbside Collection            | 277                   | 277        | 0.0%        |
| Additional Kerbside Collection | 159                   | 159        | 0.0%        |
| Recycling                      | 190                   | 190        | 0.0%        |
| <b>Total</b>                   | <b>626</b>            | <b>626</b> | <b>0.0%</b> |

## 1. Rates and Charges (continued)

**1.10 The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year**

| Type of Charge                 | 2019/20*<br>\$000's | 2020/21<br>\$000's | Change      |
|--------------------------------|---------------------|--------------------|-------------|
| Kerbside Collection            | 1,610               | <b>1,616</b>       | <b>0.3%</b> |
| Additional Kerbside Collection | 48                  | <b>50</b>          | <b>4.0%</b> |
| Recycling                      | 1,140               | <b>1,144</b>       | <b>0.4%</b> |
| <b>Total</b>                   | <b>2,799</b>        | <b>2,810</b>       | <b>0.4%</b> |

\*2019/20 based on latest rating system information available at the time of budget preparation.

**1.11 The estimated total amount to be raised by all rates and charges compared with the previous financial year**

| Type of Charge                    | 2019/20*<br>\$000's | 2020/21<br>\$000's | Change        |
|-----------------------------------|---------------------|--------------------|---------------|
| General rates                     | 13,755              | <b>14,033</b>      | <b>2.0%</b>   |
| Municipal charge                  | 1,283               | <b>1,308</b>       | <b>1.9%</b>   |
| In lieu of rates (wind farm)      | 24                  | <b>112</b>         | <b>374.9%</b> |
| Kerbside collection and recycling | 2,799               | <b>2,810</b>       | <b>0.4%</b>   |
| <b>Rates and charges</b>          | <b>17,860</b>       | <b>18,262</b>      | <b>2.3%</b>   |

\*2019/20 based on latest rating system information available at the time of budget preparation.

## 1.12 Fair Go Rates System Compliance

Northern Grampians Shire Council is fully compliant with the State Governments Fair Go Rates System. The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

| Fair Go Rates System Compliance                      | 2019/20      | 2020/21             |
|------------------------------------------------------|--------------|---------------------|
| Total Rates                                          | \$13,741,272 | <b>\$14,021,101</b> |
| Number of rateable properties                        | 9,334        | <b>9,367</b>        |
| Base Average Rate                                    | \$1,567      | <b>\$1,605</b>      |
| Maximum Rate Increase (set by the State Government)  | 2.50%        | <b>2.00%</b>        |
| Capped Average Rate                                  | \$1,605      | <b>\$1,636</b>      |
| Maximum General Rates and Municipal Charges Revenue  | \$14,978,000 | <b>\$15,329,000</b> |
| Budgeted General Rates and Municipal Charges Revenue | \$14,977,000 | <b>\$15,328,000</b> |

## 1.13 Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals) and
- Changes of use of land such that rateable land becomes non-rateable land and vice versa and
- Changes of use of land such that residential land becomes business land and vice versa.



### 2.1 Rates to be Levied

Council has a general rate for all rateable properties, a farm land differential rate for eligible farm properties, and a concession rate for eligible rateable recreational properties. The eligibility criteria for each category is detailed

- a general rate of 0.6129% (0.6129 cents in the dollar of CIV) for all rateable properties and
- a farm rate of 0.2881% (0.2881 cents in the dollar of CIV) for all rateable farm properties and

The differential rate for eligible rateable farm properties is set at 47% of the general rate for all other rateable properties.

The concession rate for eligible rateable cultural and recreational properties is set at 58% of the general rate for all other rateable properties.

Each rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant amounts indicated above.

In accordance with the *Local Government Legislation Amendment (Miscellaneous) Act 2012*, Council has considered the Ministerial Guidelines with regards to the setting of differential rates and believes its farm land differential rate to be consistent with the guidelines. Council considers that the differential rate will contribute to the equitable and efficient carrying out of council functions. Details of the objectives of the differential rate and the types of classes of land which are subject to the differential rate and the uses of the differential rate, are set out below.

### 2.2 General Rate Land

General Rate Land means any rateable land which is not farm land or recreational and cultural land.

The purpose of the General Rate is to ensure that Council has adequate funding to undertake its strategic and statutory service provision and community services obligations.

### 2.3 Farm Rate Land

Farm Rate Land is any rateable land, which is all of the following:

- is two or more hectares in area;
- qualifies as a farm under the definition of Farm Land as prescribed in the *Valuation of Land Act 1960*;
- qualifies as a farm land in accordance with Council's *Farm Rate Differential Policy*.

Farm land under the Act, means land that it is not less than 2 hectares in area and is used primarily for grazing (including agistment), dairying, pig farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities.

In addition the Act clearly states that the property must be used by a business that has a significant and commercial purpose or character and seeks to make a profit on a continuous or repetitive basis from its activities on the land, and that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land.

Council's *Farm Rate Differential Policy* further states that some farm land could not be used as a substantial commercial purpose on small holdings and specifies property sizes for some types of farm activities.

The purpose of the Farm Rate is to assist farmers who, unlike other businesses, require a large amount of land to generate their income. Farm profitability is affected by the vagaries of weather and international markets and agricultural producers are unable to pass on increases in costs like other businesses. In this sense farms are seen to be more susceptible or fragile than other commercial and industrial operations.

### 2.4 Recreation & Cultural Rate Land

Recreational and Cultural Rate Land is any rateable land which is within the Shire and eligible in accordance with the Cultural and Recreational Lands Act 1963.

Provision is made to levy the rate for recreational lands at an amount that Council believes is reasonable having regard to the services provided by Council in relation to such lands and having regard to the benefit to the community derived by such recreational lands. Eligible properties are to receive a 42% rebate of the general rate that would otherwise be payable.

Each CRLA property will be levied an amount in lieu of rates calculated by 0.3548% (0.3548 cents in the dollar of the CIV).

## 3. Grants

|                                                   | Forecast<br>Actual<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Change<br>\$'000 % |        |
|---------------------------------------------------|-----------------------------------------|-----------------------------|--------------------|--------|
| Grants were received in respect of the following: |                                         |                             |                    |        |
| Summary of grants                                 |                                         |                             |                    |        |
| Commonwealth funded grants                        | 12,985                                  | 5,848                       | (7,137)            | (55%)  |
| State funded grants                               | 6,240                                   | 6,591                       | 351                | 6%     |
| Total grants received                             | 19,225                                  | 12,439                      | (6,786)            | (35%)  |
| (a) Operating Grants                              |                                         |                             |                    |        |
| Recurrent - Commonwealth Government               |                                         |                             |                    |        |
| Financial Assistance Grants                       | 7,848                                   | 3,903                       | (3,945)            | (50%)  |
| Family day care                                   | 8                                       | 17                          | 9                  | 113%   |
| Aged Care                                         | 585                                     | 620                         | 35                 | 6%     |
| Other                                             | 3                                       | 3                           | -                  | 0%     |
| Recurrent - State Government                      |                                         |                             |                    |        |
| Aged care                                         | 111                                     | 92                          | (19)               | (17%)  |
| Early Years Care                                  | 238                                     | 311                         | 73                 | 31%    |
| Maternal and child health                         | 249                                     | 258                         | 9                  | 4%     |
| Libraries                                         | -                                       | 135                         | 135                | 0%     |
| Youth Development                                 | 67                                      | 65                          | (2)                | (3%)   |
| Community safety                                  | 120                                     | 120                         | -                  | 0%     |
| Tourism                                           | 1,220                                   | -                           | (1,220)            | (100%) |
| Environment                                       | 75                                      | 75                          | -                  | 0%     |
| Total recurrent grants                            | 10,524                                  | 5,599                       | (4,925)            | (47%)  |
| Non-recurrent - Commonwealth Government           |                                         |                             |                    |        |
| Projects                                          | 184                                     | -                           | (184)              | (100%) |
| Non-recurrent - State Government                  |                                         |                             |                    |        |
| Family and children                               | 63                                      | 74                          | 11                 | 17%    |
| Projects                                          | 541                                     | -                           | (541)              | (100%) |
| Economic Development                              | -                                       | 1,149                       | 1,149              | 0%     |
| Other                                             | 113                                     | -                           | (113)              | (100%) |
| Total non-recurrent grants                        | 901                                     | 1,223                       | 322                | 36%    |
| Total operating grants                            | 11,425                                  | 6,822                       | (4,603)            | (40%)  |
| (b) Capital Grants                                |                                         |                             |                    |        |
| Non-recurrent - Commonwealth Government           |                                         |                             |                    |        |
| Roads and Bridges                                 | 2,163                                   | 305                         | (1,858)            | (86%)  |
| Buildings                                         | -                                       | 500                         | 500                | 0%     |
| Streetscapes and open spaces                      | 800                                     | 500                         | (300)              | (38%)  |
| Non-recurrent - State Government                  |                                         |                             |                    |        |
| Road and Bridges                                  | 2,257                                   | 3,179                       | 922                | 41%    |
| Buildings                                         | 176                                     | 200                         | 24                 | 14%    |
| Streetscapes and open spaces                      | 1,010                                   | 733                         | (277)              | (27%)  |
| Total non-recurrent grants                        | 6,406                                   | 5,417                       | (989)              | (15%)  |
| Total capital grants                              | 6,406                                   | 5,417                       | (989)              | (15%)  |
| (c) Natural Disaster Grants                       |                                         |                             |                    |        |
| Non-recurrent - Commonwealth Government           |                                         |                             |                    |        |
| Natural Disaster                                  | 1,394                                   | -                           | (1,394)            | (100%) |
| Non-recurrent - State Government                  |                                         |                             |                    |        |
| Natural Disaster                                  | -                                       | 200                         | 200                | 0%     |
| Total Natural Disaster Grants                     | 1,394                                   | 200                         | (1,194)            | (86%)  |
| Total Grants                                      | 19,225                                  | 12,439                      | (6,786)            | (35%)  |

# Appendix C

# CAPITAL WORKS

This appendix presents a listing of the capital works projects that will be undertaken for the 2020/21 year grouped by class.

## Summary

|                     | Forecast                    |                             |                  |                |
|---------------------|-----------------------------|-----------------------------|------------------|----------------|
|                     | Actual<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Change<br>\$'000 | %              |
| Property            | 2,896                       | 1,750                       | (1,146)          | (39.6%)        |
| Plant and Equipment | 1,089                       | 685                         | (404)            | (37.1%)        |
| Infrastructure      | 12,038                      | 10,957                      | (1,081)          | (9.0%)         |
| <b>TOTAL</b>        | <b>16,023</b>               | <b>13,392</b>               | <b>(2,631)</b>   | <b>(16.4%)</b> |

## Capital Works Program

For the year ending 30 June 2021

| Capital Works Area                          | Project<br>Cost<br>\$'000 | Asset Expenditure Type |                   |                   |                     | Summary of Funding Sources |                         |                           |                         |
|---------------------------------------------|---------------------------|------------------------|-------------------|-------------------|---------------------|----------------------------|-------------------------|---------------------------|-------------------------|
|                                             |                           | New<br>\$'000          | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contributions<br>\$'000 | Council<br>Cash<br>\$'000 | Loan<br>Funds<br>\$'000 |
| <b>Property</b>                             |                           |                        |                   |                   |                     |                            |                         |                           |                         |
| <b>Buildings</b>                            |                           |                        |                   |                   |                     |                            |                         |                           |                         |
| Lord Nelson Sporting Facility Redevelop     | 1,600                     | -                      | -                 | 1,600             | -                   | 700                        | -                       | 900                       | -                       |
| Stawell Sports & Aquatic Redevelopment      | 150                       | -                      | -                 | 150               | -                   | -                          | -                       | 150                       | -                       |
| <b>Total Buildings</b>                      | <b>1,750</b>              | -                      | -                 | 1,750             | -                   | 700                        | -                       | 1,050                     | -                       |
| <b>Total Property</b>                       | <b>1,750</b>              | -                      | -                 | 1,750             | -                   | 700                        | -                       | 1,050                     | -                       |
| <b>Plant and Equipment</b>                  |                           |                        |                   |                   |                     |                            |                         |                           |                         |
| <b>Plant, Machinery and Equipment</b>       |                           |                        |                   |                   |                     |                            |                         |                           |                         |
| Heavy Plant                                 | 635                       | -                      | 635               | -                 | -                   | -                          | -                       | 635                       | -                       |
| Minor Plant                                 | 50                        | -                      | 50                | -                 | -                   | -                          | -                       | 50                        | -                       |
| <b>Total Plant, Machinery and Equipment</b> | <b>685</b>                | -                      | 685               | -                 | -                   | -                          | -                       | 685                       | -                       |
| <b>Total Plant and Equipment</b>            | <b>685</b>                | -                      | 685               | -                 | -                   | -                          | -                       | 685                       | -                       |
| <b>Infrastructure</b>                       |                           |                        |                   |                   |                     |                            |                         |                           |                         |
| <b>Roads</b>                                |                           |                        |                   |                   |                     |                            |                         |                           |                         |
| Final Seal Program                          | 321                       | -                      | 321               | -                 | -                   | 256                        | -                       | 65                        | -                       |
| Kerb & Channel Program                      | 325                       | -                      | 325               | -                 | -                   | -                          | -                       | 325                       | -                       |
| Major Rural Roads Program                   | 390                       | -                      | -                 | 390               | -                   | 300                        | -                       | 90                        | -                       |
| Resealing Program                           | 1,330                     | -                      | 1,330             | -                 | -                   | 880                        | -                       | 450                       | -                       |
| Resheeting Program                          | 1,120                     | -                      | 1,120             | -                 | -                   | 506                        | -                       | 614                       | -                       |
| Rural & Residential Program                 | 285                       | -                      | -                 | 285               | -                   | 63                         | -                       | 222                       | -                       |
| Urban Road Improvement Program              | 70                        | -                      | -                 | 70                | -                   | -                          | -                       | 70                        | -                       |
| Road Rehabilitation Program                 | 250                       | -                      | 250               | -                 | -                   | 140                        | -                       | 110                       | -                       |
| B Double Route Upgrade                      | 460                       | -                      | -                 | 460               | -                   | 305                        | 30                      | 125                       | -                       |
| Town Street Sealing Program                 | 85                        | -                      | -                 | 85                | -                   | -                          | -                       | 85                        | -                       |
| <b>Total Roads</b>                          | <b>4,636</b>              | -                      | 3,346             | 1,290             | -                   | 2,450                      | 30                      | 2,156                     | -                       |
| <b>Bridges</b>                              |                           |                        |                   |                   |                     |                            |                         |                           |                         |
| Bridge Renewal Program                      | 730                       | -                      | 730               | -                 | -                   | 705                        | -                       | 25                        | -                       |
| Major Culvert Renewal Program               | 360                       | -                      | 360               | -                 | -                   | 304                        | -                       | 56                        | -                       |
| Drop Structure & Floodway Renewal Program   | 35                        | -                      | 35                | -                 | -                   | 25                         | -                       | 10                        | -                       |
| <b>Total Bridges</b>                        | <b>1,125</b>              | -                      | 1,125             | -                 | -                   | 1,034                      | -                       | 91                        | -                       |

# Appendix C

## Capital Works Program (continued) For the year ending 30 June 2021

| Capital Works Area                          | Project Cost<br>\$'000 | Asset Expenditure Type |         |         |           | Summary of Funding Sources |               |              |            |
|---------------------------------------------|------------------------|------------------------|---------|---------|-----------|----------------------------|---------------|--------------|------------|
|                                             |                        | New                    | Renewal | Upgrade | Expansion | Grants                     | Contributions | Council Cash | Loan Funds |
|                                             |                        | \$'000                 | \$'000  | \$'000  | \$'000    | \$'000                     | \$'000        | \$'000       | \$'000     |
| Infrastructure (continued)                  |                        |                        |         |         |           |                            |               |              |            |
| Footpaths                                   | 130                    | -                      | 130     | -       | -         | -                          | 10            | 120          | -          |
| Drainage                                    | 65                     | -                      | -       | 65      | -         |                            |               | 65           |            |
| Parks, Open Space and Streetscapes          |                        |                        |         |         |           |                            |               |              |            |
| Stawell Airport Upgrades                    | 500                    | -                      | -       | 500     | -         | 300                        | -             | 200          | -          |
| Bike Path Development Halls Gap - Bellfield | 87                     | 87                     | -       | -       | -         | 33                         | 10            | 44           | -          |
| Stawell Parks Precinct                      | 545                    | 545                    | -       | -       | -         | 100                        | -             | 445          | -          |
| North Park Precinct Projects                | 2,600                  | -                      | 2,600   | -       | -         | 500                        | -             | 2,100        | -          |
| Great Western Future Plan                   | 350                    | 350                    | -       | -       | -         | -                          | -             | 350          | -          |
| SMART Waste Technology                      | 300                    | 300                    | -       | -       | -         | -                          | -             | 300          | -          |
| Stawell Housing Development                 | 600                    | 600                    | -       | -       | -         | 300                        | -             | 300          | -          |
| Taylors Gully Lighting                      | 19                     | -                      | -       | 19      | -         | -                          | -             | 19           | -          |
| Total Parks, Open Space and Streetscapes    | 5,001                  | 1,882                  | 2,600   | 519     | -         | 1,233                      | 10            | 3,758        | -          |
|                                             |                        |                        |         |         |           |                            |               |              |            |
| Total Infrastructure                        | 10,957                 | 1,882                  | 7,201   | 1,874   | -         | 4,717                      | 50            | 6,190        | -          |
| Total Capital Works 2020/21                 | 13,392                 | 1,882                  | 7,886   | 3,624   | -         | 5,417                      | 50            | 7,925        | -          |
| Summary                                     |                        |                        |         |         |           |                            |               |              |            |
| Property                                    | 1,750                  | -                      | -       | 1,750   | -         | 700                        | -             | 1,050        | -          |
| Plant and Equipment                         | 685                    | -                      | 685     | -       | -         | -                          | -             | 685          | -          |
| Infrastructure                              | 10,957                 | 1,882                  | 7,201   | 1,874   | -         | 4,717                      | 50            | 6,190        | -          |
| Total Capital Works                         | 13,392                 | 1,882                  | 7,886   | 3,624   | -         | 5,417                      | 50            | 7,925        | -          |



## Appendix D

# PERFORMANCE REPORTING

The service performance outcome indicators detailed below are prescribed indicators and measures of performance for services that are funded in the budget. Council's performance in relation to these measures will be reported in the *Performance Statement* contained with the *Annual Report* as required by the *Local Government Act 1989*.

The Performance Statement will also include reporting on prescribed indicators of financial performance as detailed below.

### Council Plan Strategies

#### Economic Growth

| Service            | Indicator       | Performance Measure                                                                                                                            | Computation                                                                                                                                                                     | Target |
|--------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Statutory Planning | Decision Making | Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were not set aside) | [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 | 0%     |

#### Lifestyles and Community

| Service           | Indicator         | Performance Measure                                                                  | Computation                                         | Target |
|-------------------|-------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------|--------|
| Animal Management | Health and Safety | Animal management prosecutions (Number of successful animal management prosecutions) | Number of successful animal management prosecutions | 0%     |

| Service     | Indicator         | Performance Measure                                                                                                                             | Computation                                                                                                                                                                                                                                  | Target |
|-------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Food safety | Health and Safety | Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council) | [Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100 | 100%   |

| Service                   | Indicator     | Performance Measure                                                                                   | Computation                                                                                                                       | Target |
|---------------------------|---------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|--------|
| Maternal and Child Health | Participation | Participation in the MCH service (Percentage of children enrolled who participate 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 | 85%    |

|  |  |                                                                                                                                     |                                                                                                                                                         |     |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
|  |  | Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service) | [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100 | 85% |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|

| Service         | Indicator     | Performance Measure                                                                                            | Computation                                                                                      | Target |
|-----------------|---------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------|
| Positive Ageing | Participation | Participation in Positive Ageing service (Percentage of the municipal target population who receive a service) | [Number of people that received a PA service / Municipal target population for PA services] x100 | 0%     |

|  |  |                                                                                                                                                |                                                                                                                                |    |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----|
|  |  | Participation in PA service by CALD people (Percentage of the municipal target population in relation to CALD people who receive a PA service) | [Number of CALD people who receive a PA service / Municipal target population in relation to CALD people for PA services] x100 | 0% |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----|

| Service   | Indicator     | Performance Measure                                                                             | Computation                                                    | Target |
|-----------|---------------|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--------|
| Libraries | Participation | Active library members (Percentage of the municipal population that are active library members) | [Number of active library members / municipal population] x100 | 15%    |

| Service            | Indicator   | Performance Measure                                                                                         | Computation                                                   | Target |
|--------------------|-------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------|
| Aquatic Facilities | Utilisation | Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population) | Number of visits to aquatic facilities / Municipal population | 4%     |

## Appendix D - Performance Reporting (continued)

### Sustainable Infrastructure

| Service          | Indicator       | Performance Measure                                                                                                                                                  | Computation                                                                                                                                                   | Target |
|------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Waste Collection | Waste Diversion | Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill) | [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 | 33%    |
| Service          | Indicator       | Performance Measure                                                                                                                                                  | Computation                                                                                                                                                   | Target |
| Roads            | Satisfaction    | Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)                | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.                                               | 52%    |

### Organisational Effectiveness

| Indicator          | Measure                    | Computation                                                                                                |
|--------------------|----------------------------|------------------------------------------------------------------------------------------------------------|
| Operating Position | Adjusted Underlying Result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue                                        |
| Liquidity          | Working Capital            | Current assets / current liabilities                                                                       |
| Liquidity          | Unrestricted Cash          | Unrestricted cash / current liabilities                                                                    |
| Obligations        | Loans and Borrowings       | Interest bearing loans and borrowings / rate revenue                                                       |
| Obligations        | Loans and Borrowings       | Interest and principal repayments on interest bearing loans and borrowings / rate revenue                  |
| Obligations        | Indebtedness               | Non-current liabilities / own source revenue                                                               |
| Obligations        | Asset renewal              | Asset renewal expenses / depreciation                                                                      |
| Stability          | Rates Concentration        | Rate revenue / adjusted underlying revenue                                                                 |
| Stability          | Rates Effort               | Rate revenue / CIV of rateable properties in the municipality                                              |
| Efficiency         | Expenditure Level          | Total expenditure / no. of property assessments                                                            |
| Efficiency         | Revenue Level              | Residential rate revenue / No. of residential property assessments                                         |
| Efficiency         | Workforce Turnover         | No. of permanent staff resignations & terminations / average no. of permanent staff for the financial year |

| Service    | Indicator    | Performance Measure                                                                                                                                                 | Computation                                                                                                                   |
|------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| Governance | 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) | Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community |

The Performance Statement will also include reporting on prescribed indicators of sustainable capacity, which are not included in this budget report. The full set of prescribed performance indicators are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed earlier in this document will be reported in the Annual Report in the form of a statement of progress in the report of operations.

## Appendix D - Performance Reporting (continued)

### Organisational Effectiveness

|                                 |                                                                                                               | Forecast<br>Actual<br>2019/20<br>\$'000 | Budget<br>2020/21<br>\$'000 | Strategic Resource Plan<br>Projections |                   |                   |           |
|---------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------|----------------------------------------|-------------------|-------------------|-----------|
| Indicator                       | Measure                                                                                                       |                                         |                             | 2021/22<br>\$'000                      | 2022/23<br>\$'000 | 2023/24<br>\$'000 | + / o / - |
| Operating Position              |                                                                                                               |                                         |                             |                                        |                   |                   |           |
| Adjusted underlying result      | Adjusted underlying surplus (deficit) / Adjusted underlying revenue                                           | (2.6%)                                  | (34.9%)                     | (15.9%)                                | (15.3%)           | (14.6%)           | o         |
| Liquidity                       |                                                                                                               |                                         |                             |                                        |                   |                   |           |
| Working Capital                 | Current assets / current liabilities                                                                          | 261.3%                                  | 167.2%                      | 143.3%                                 | 145.4%            | 143.1%            | o         |
| Unrestricted cash               | Unrestricted cash / current liabilities                                                                       | 153.0%                                  | 59.0%                       | 13.2%                                  | 7.9%              | (1.5%)            | -         |
| Obligations                     |                                                                                                               |                                         |                             |                                        |                   |                   |           |
| Loans and borrowings            | Interest bearing loans and borrowings / rates & charges revenue                                               | 13.5%                                   | 12.0%                       | 5.8%                                   | 5.2%              | 5.1%              | +         |
| Loans and borrowings            | Interest and principal repayments on interest bearing loans and borrowings / rates & charges revenue          | 1.8%                                    | 1.8%                        | 6.2%                                   | 0.7%              | 0.2%              | +         |
| Indebtedness                    | Non-current liabilities / own source revenue                                                                  | 13.0%                                   | 7.2%                        | 7.3%                                   | 6.7%              | 6.2%              | +         |
| Asset renewal                   | Asset renewal expenditure / depreciation                                                                      | 61.6%                                   | 69.3%                       | 57.8%                                  | 42.8%             | 47.0%             | -         |
| Stability                       |                                                                                                               |                                         |                             |                                        |                   |                   |           |
| Rates concentration             | Rates & charges revenue / adjusted underlying revenue                                                         | 52.9%                                   | 63.1%                       | 56.4%                                  | 56.6%             | 56.6%             | o         |
| Rates effort                    | Rates & charges revenue / CIV of rateable properties in the municipality                                      | 0.6%                                    | 0.6%                        | 0.6%                                   | 0.6%              | 0.6%              | o         |
| Efficiency                      |                                                                                                               |                                         |                             |                                        |                   |                   |           |
| Expenditure level               | Total expenditure / number of property assessments                                                            | \$3,858                                 | \$4,189                     | \$4,106                                | \$4,122           | \$4,158           | o         |
| Revenue level (rates & charges) | Residential rate revenue / number of residential property assessments                                         | \$1,595                                 | \$1,559                     | \$1,593                                | \$1,612           | \$1,631           | o         |
| Workforce turnover              | No. of permanent staff resignations & terminations / average number of permanent staff for the financial year | 11.7%                                   | 11.0%                       | 11.0%                                  | 11.0%             | 11.0%             | o         |