

# Annual Report

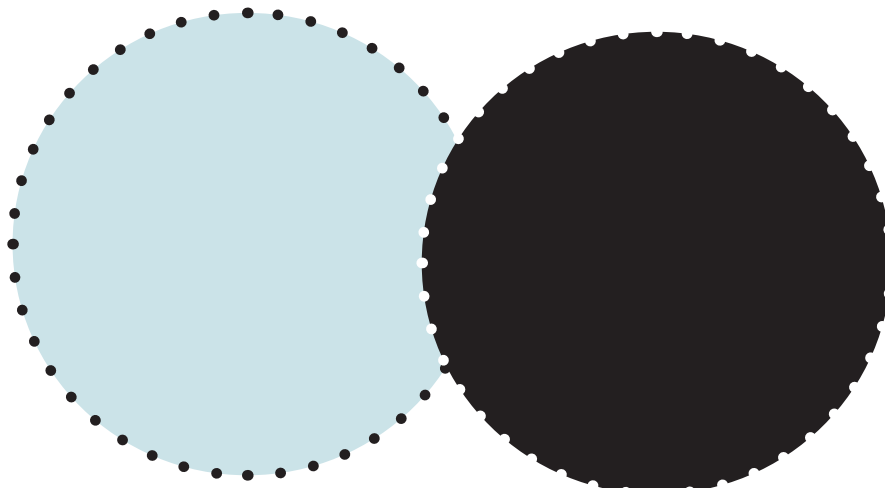
2022-23





# Acknowledgement of Country

Northern Grampians Shire Council acknowledges the traditional owners of the land on which we meet, and we pay our respects to their elders, past, present, and emerging.





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# Message from the Mayor

It has undoubtedly been a tumultuous but ultimately positive year in Northern Grampians Shire. There has been so much going on from the Northeast to the Southwest that I am not entirely sure that I can condense all the shire's shared tragedy, hard work, significant wins, small gains, occasional steps back and the challenges we, and the broader community, have faced over the past twelve months into a few brief paragraphs.

The council has carried out significant groundwork to ensure that we are able to increase the available housing in the area and we should be seeing the results of this fairly soon. In turn, we hope this will enable us to support residents, migrant workers, and local businesses and industry to secure sufficient housing moving forward. Sherridon Homes have almost sold their Stage One release and council groundwork is well underway.

Emergency preparedness, community resilience, and recovery work this past twelve months has been outstanding, with Emergency Management teams dedicating their reserves to ensure that each stage of planning, preparation, co-ordination and recovery are second nature within all our core teams. The team is also working on a community app prototype that will be a gamechanger in this area, we hope!

We have worked hard to ensure that assets are placed in the right hands and officially returned Sister's Rocks, a landmark that represents so much more than wayward teens and the artistic expression of travellers, into the hands of those to whom it belongs. We've raised flags and celebrated the collective threads that bind us all to the shire.

Early in the year, we farewelled our dear friend and colleague, Tony Driscoll and have continued to mourn Tony, a willing and kind leader whose commitment to community has, and will continue to have, a great impact on our shire and residents.

We said goodbye to Liana Thompson, a clear-sighted and fair leader, whose energy and dedication to Local Government facilitated an uplifting and positive work – life balance. We searched far and wide to replace her, welcoming Brent McAlister, a proud Kiwi with a penchant for networking driven by his keen interest in people and have found that his passion for stable upward economic growth is having a positive impact already.

Australia-wide attention focused in on our shire as we celebrated the life and achievements of a much-loved daughter of the shire, Stella Young, through the Remembering Stella Young project and have subsequently watched on with joy as children and adults alike immerse themselves in Stella's outlook. We too have learnt from Stella and hope to ensure that accessibility is at the forefront of future plans.

Infrastructure has been equally productive – everything, everywhere, all at once is the catch phrase for this incredible team of hard-working folk. From government engagement to grants, drawing board design to getting the job done, Superman would be pretty jealous of what this crew can do.

The Heath Street Bridge in Halls Gap is inching ever closer to reality, with the detailed design for Health Street representing a significant win for us. This will, of course, be dependent on future funding opportunities but we are very proud of the work achieved to date and continue to advocate for significant structural works to be funded throughout the shire.

Our waste programs are in full swing, with the background work for our FOGO rollout in St Arnaud hidden behind town hall walls. Sometimes the best work is done behind closed doors; this team has achieved leaps and bounds.

Really important work is not always given the spotlight it deserves, so here’s to Northern Grampians Shire Council and the people that ensure that the jobs get done.

This year has been a year of consultation and community building. I think sometimes it isn’t always known quite how much we care about our community – no matter where you are in the shire. No matter your age, we try our best to reach out and grab available funding to bring your various wishes to fruition. From Youth Surveys to new skate parks – we are working for everyone, using the skills and experiences available to us.

Our St Arnaud and Stawell Tourism Branding is a great example of what we can achieve when we work with our communities to develop a common vision.

We’ve turned on bright lights across the shire in support of our sporting communities and get out there on the field to score when we can. And fought the good fight, alongside our friends and family on a variety of pertinent issues. We’ve celebrated our natural resources and invested what we have managed to secure in accordance with the wishes of the majority as democracy so plainly prescribes.

I am sure that I have left out a vast array of good work, and in closing I would like to offer my sincere thanks to each and every one of you – from residents and business owners, to staff and councillors. Thank you for working together to make Northern Grampians Shire the place we choose to live, work, invest, and visit.



Cr Kevin Eriwn  
Mayor of Northern Grampians Shire



# Our Core Values

Northern Grampians Shire Council is committed to providing a seamless citizen engagement experience


**Responsive:** we will engage with all stakeholders and listen and respond appropriately to your needs.

**Innovative:** we will be positive and endeavour to find solutions and choice in our service delivery.

**Continuous Improvement:** we will continually strive, within our means, for best possible practice and improvement in service delivery.

**Prompt:** we will respond promptly, within agreed timeframes, to all of your requests.

**Respectful:** we will be respectful and conscious of diversity and make available information and services in an accessible and inclusive manner.



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# Our Motto

LIVE. WORK. INVEST. VISIT.



# Our Affirmation

“We recognise the traditional owners of the land. We are inspired by the early pioneers and by those who gave their lives for our country. We now ask God’s blessing on our deliberations and on our committment to build a better lifestyle and environment.”

# Our Goals

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- Enhance Lifestyes and Community
- Boost Economic Growth
- Provide Sustainable Infrastructure
- Improve Organisational Effectiveness



# Our Councillors





L- R

Cr Trevor Gready (South West) - Cr Murray Emerson (Stawell) -

Cr Rob Haswell (Stawell) - Cr Lauren Dempsey (Stawell) -

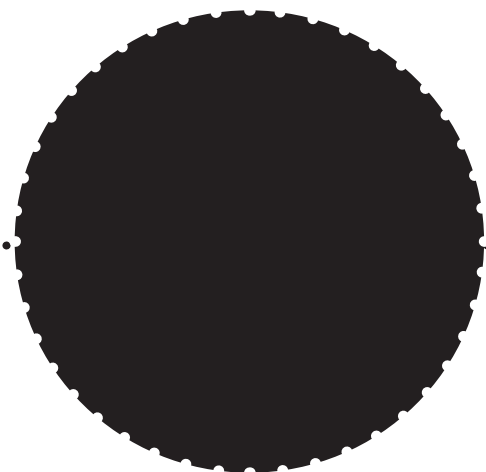
Cr Karen Hyslop - (Kara Kara) - Cr Eddy Ostarcevic PhD (Kara Kara) -

Mayor 2022 - 23 Cr Kevin Erwin (Central)



## Highlights 2022-23

Lord Nelson Park  
Great Western Lighting



North Park Netball Courts  
Sloane Street Corridor Infrastructure

Stawell and Halls Gap Pop Up Parks  
St Arnaud Caravan Park Upgrade



# Our Shire at a Glance



## Major Towns and Villages

Stawell, St Arnaud, Great Western, Halls Gap, Glenorchy, Navarre, Marnoo, Stuart Mill.

## Economic Profile

Diverse and dynamic, the Northern Grampians Shire Council boasts an exciting array of industries and business enterprises. There are over 1,000 businesses operating within the shire with major activities encompassing tourism, mining, food production, and the processing and agriculture industries. These centres service regional need for shopping, business and commercial services and host other activities including brick making, meat processing, steel fabrication, feed production, supply and service of farm machinery and small service nature.

## Workforce

The Northern Grampians Shire Council is driven by a highly skilled and multidisciplinary workforce. Amongst the front runners of the region, it is responsible for environmentally sound and innovative growth and development, particularly in grain, sheep and viticulture. A range of professional opportunities exist in health, food processing, hospitality and trade.

## Location

Stawell is located in Central West Victoria on the Western Highway between Adelaide (500kms) and Melbourne (230kms).

St Arnaud is located on an important transport link at the junction of the Sunraysia and Wimmera Highways between Melbourne and Mildura, providing excellent access to the west, north-west and south-east. St Arnaud has railway links to Melbourne and Mildura. Other key links include Horsham, Ballarat and Bendigo.

5,918 Square Kilometres

11,948 Population (Census 2021)

3,371 Kilometres of Local Road

9,494 Rateable Properties

\$20.135M Rates/Charges Revenue

\$40.1M Total Revenue

1,000+ Businesses

1M Tourists and Visitors



## Transport

Airports are located at Stawell (24-hour sealed airport with instrument panel) and St Arnaud. National gauge railway connects Stawell to Adelaide, Melbourne, Geelong and Portland.

## Climate

Average daily temperatures sit at a minimum of 8.6 degrees celcius and a maximum of 19.7 de-grees celcius. Average annual rainfall is 576mm.

## Telecommunications

Telecommunications and e-commerce service delivery have provided for exciting opportunities in business expansion and diversification and a new realm of opportunity for new business investment. Effective communication infrastructure allows for the combination of an attractive lifestyle setting with the capacity to service target markets wherever they may be located.

# Local Government Indicators



## Performance Reporting

Effective performance reporting is essential for letting our residents and ratepayers know how public money is being spent, the quality of services delivered, the outcomes being achieved and how the outcomes relate to our strategic objectives.

The Local Government Performance Reporting Framework and the Know Your Council website enable local communities to compare how their council has performed during the year against others.

## The Local Government Performance Reporting Framework


The State Government established a suite of performance measures that are compulsory for every Victorian council to report against. Called the 'Local Government Performance Reporting Framework' (LGPRF), the indicators are part of the *Local Government Act 2020*. There are three comparatives in the report. Comments have been included for indicators that have moved significantly and other indicators where we believe they may provide clarity or context to the result.

## Know Your Council Website

Residents and ratepayers can compare results for the Northern Grampians Shire Council with other councils across key service areas and financial performance for the last financial year and the year ended 30 June 2023 via the Know Your Council website [www.knowyourcouncil.vic.gov.au](http://www.knowyourcouncil.vic.gov.au)

## Occupational Health and Safety

The Northern Grampians Shire Council is committed to providing and maintaining a working environment for employees, councillors, contractors, volunteers, clients and members of the public that is safe and without risks to health, so far as is reasonably practicable. Northern Grampians Shire Council is insured for Workcover through GallagherBassett and through this relationship aims to provide the following benefits:

- Continuous improvement in health and safety and return to work performance,
  - Improvements in injury prevention, and
  - Better human and financial outcomes
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# Core Service Initiatives

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## Customer Service

Northern Grampians Shire Council has customer support centres located in Stawell and St Arnaud. These centres provide an important resource for the community and serve as the principal point of contact from which staff provide information and services. Our friendly customer support staff endeavour to answer all enquiries, and can respond to requests for a wide range of services, including receipting, VicRoads procedures and animal registrations.

## Media and Communications

In 2022-23, media and communications continued its focus on improving council's communication and engagement with its communities. Council's Executive Leadership Team endorsed a new Media Policy and Guidelines in June 2022. The policy sets out the general principles to ensure media and communication activities are timely, accurate, well-planned, compliant with applicable laws, responsive to the needs of the community and delivered within budget. The supporting guidelines explain how the Media and Communications Team will actually do that and set out the who, what, where, when and how the policy purpose will be met. They provide the information about Council branding and corporate messaging, legislative requirements, governance arrangements and protocols for the use of media and communication tools. It is a focus of the policy and guidelines to ensure we reach all stakeholders with Council communications and tell the community what it wants and needs to know. A key focus for media and communications has been consistent messaging to the community about council activities, and visually promoting the benefits of the shire through photos and video footage which is being shown on our external and internal televisions located in our main administration centres, the Stawell Sports and Aquatic Centre and on social media platforms.

Facebook: [www.facebook.com/ngshire](https://www.facebook.com/ngshire)

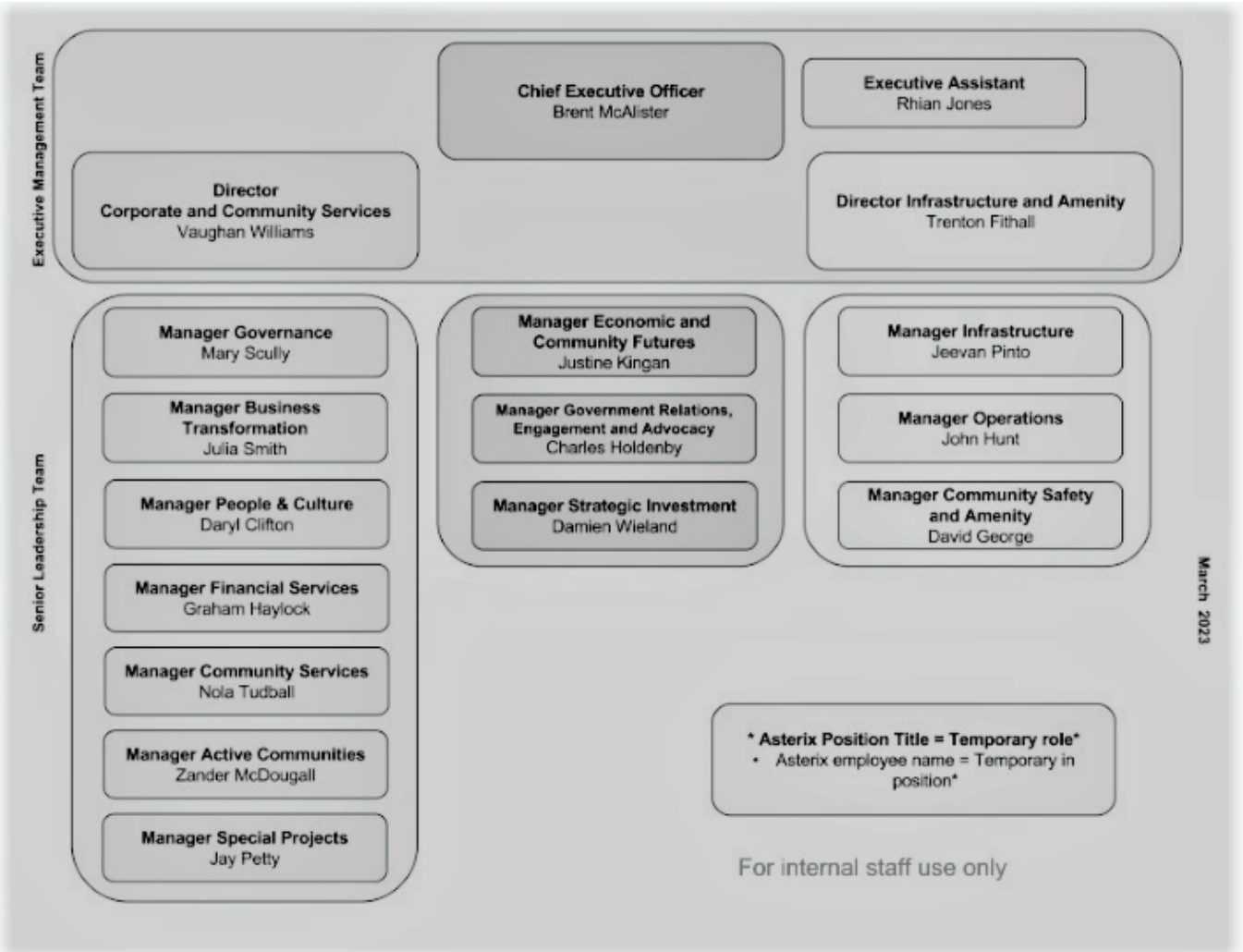
Youtube: [@northerngrampiansshirecoun6063](https://www.youtube.com/channel/UC6063)

Instagram: [www.instagram.com/northerngrampiansshire](https://www.instagram.com/northerngrampiansshire)

Northern Grampians Shire Council Website: [www.ngshire.vic.gov.au](https://www.ngshire.vic.gov.au)



# Organisation Structure



## Council Staff

Employment Type and Gender	
Employment Type/Gender	Total
Permanent FT - Female	53
Permanent FT - Male	100
Permanent PT - Female	63
Permanent PT - Male	7
Temporary PT - Female	3
Temporary PT - Male	0
Temporary FT - Female	1
Casual - Female	32
Casual - Male	5
All Employee Total	264

# Human Rights

The Victorian Charter of Human Rights & Responsibilities is a legal document requiring all public authorities to act in compliance with its standards and provides legal protection over the basic freedoms and rights of all Victorians. Council is legally obliged to take into account the following human rights in all decision-making processes and day-to-day operations: Recognition and equality before the law; Right to life; Protection from torture and cruel, inhuman or degrading treatment; Freedom from forced work; Freedom of movement; Privacy and reputation; Freedom of thought, conscience, religion and belief; Freedom of expression; Peaceful assembly and freedom of association; Protection of families and children; Taking part in public life; Cultural rights; Property rights; Right to liberty and security; Humane treatment when deprived of liberty; Children in the criminal process; Fair hearing; Rights in criminal proceeding; Right not to be tried or punished more than once; Retrospective criminal laws.

## Equal Opportunity

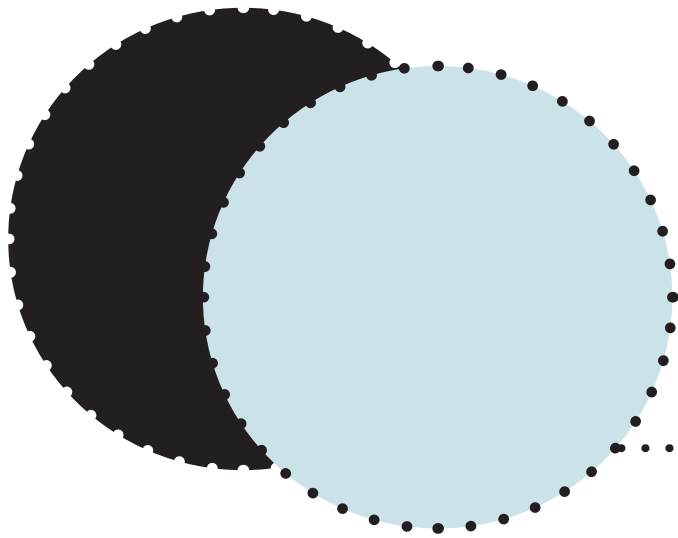
The Northern Grampians Shire Council continues to be committed to the principles of Equal Opportunity. Any allegations of harassment or discrimination by an employee, independent contractor, volunteer or councillors will be immediately acted upon in accordance with Council's Equal Opportunity, Harassment & Bullying Policy and Procedure. Council is also committed to ensuring that equity and equal opportunity are built into all of our recruitment policies and procedures.

The Northern Grampians Shire Council seeks to promote and provide an environment that supports all of our external and internal customers. Council is committed to combating discrimination, harassment, bullying and vilification by: Conducting Gender Impact Assessments on all revised or new policies and procedures that impact shire residents; Developing and implementing a four-year Gender Equity Action Plan; Encouraging employee awareness through induction and training and; Ensuring there is prompt and adequate attention to any issues raised.

## Child Safety Standards

The Northern Grampians Shire Council is committed to being a child-safe organisation, with zero tolerance for child abuse. Along with a range of organisations, we are working towards compliance with the latest Victorian Child Safe Standards (2022).

Council aims to create a culture of child safety that reduces the opportunity for harm and gives staff a clear process to follow when someone raises concerns about child safety or reports abuse. Council has developed and implemented a "Child Safe Statement of Commitment" and a Child Safe Policy and actively endorses all of its organisational responsibilities through all employees, volunteers, work experience students, contractors, contract employees and Councillors.

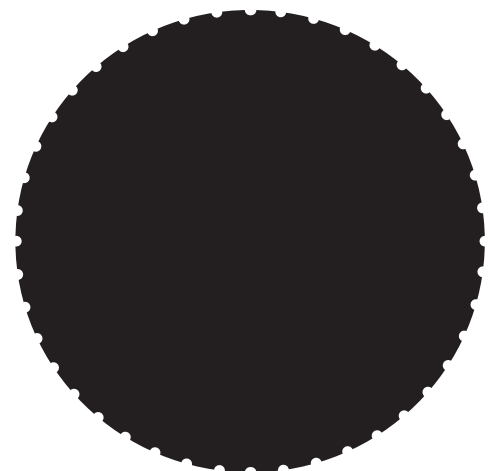


# Operational Report

The Northern Grampians Shire Council is required under the *Local Government Act 2020* to prepare a Council Plan containing the strategic objectives of the council, strategies for achieving those objectives and indicators to monitor the achievement of those objectives. In order to achieve the goals set out in the Council Plan 2021-25, a Council Action Plan 2022-23 was adopted by the council at its 27 June 2022 Council Meeting.

The Council Action Plan 2022-23 supports the Council Plan by providing key actions that Northern Grampians Shire Council is to deliver within the second year to accomplish the strategic objectives outlined in the Council Plan. Quarterly progress updates are provided to the council and the community to give a clear indication as to whether the council's goals and objectives are on track to meet delivery targets.

The action plan outlines the major initiatives that are to be carried out in the second year of the Council Plan. The report provides a summary on the progress towards achieving the objectives set out in the Council Action Plan 2022-23.





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### Actions completed from the Council Action Plan 2022-23:

Renew the St Arnaud Tennis Clubrooms; Deliver the North Park Precinct Soccer Lighting; Deliver a St Arnaud Market Square Performance Space; Design and deliver the Lord Nelson Park Sports Oval Lighting Upgrade; Investigate additional Big Hill precinct lookout (including arboretum) upgrades; Support the Great Western Future Committee to deliver the Great Western Future Plan; Advocate for Central Park Netball Changerooms; Advocate for Central Park Netball Courts; Supply and install a Community Notice Board in Navarre; Supply and install a Community Notice Board in Marnoo; Create and publish a new Historical Assets register; Deliver Arts and Culture Action Plan 2022-25; Advocate for funding and delivery of Great Western PPP Football and Netball Clubrooms; Deliver a Visitor Servicing and Halls Gap Hub Management Review; Support Visitor Information volunteers at St Arnaud and Stawell; Deliver Tourism Events Strategy; Oversight the Stawell Underground Physics Laboratory (SUPL); Deliver 'Live the Grampians Way' campaign; Deliver North Park Master Plan; Investigate retail options in Marnoo; Advocate for new and existing spaces for arts and culture activities; Review and update Enterprise Resource Planning (ERP) software; Develop an Agency Partnership Framework; Finalise the Stawell Sports & Aquatic Centre (SSAC) Feasibility Study and Master plan; Develop the Municipal Public Health and Wellbeing Plan 2021-25.



# Economic Development

## Economic Growth Program

Launched in 2021, the Business Growth Program has become a cornerstone of the council's commitment to support local business. Throughout 2022-23 the council continued to deliver programs and services to support growth focused business. The program is used by council to help grow jobs, exports, build economic and environmental sustainability, embrace innovation and best practice. Key sectors are agriculture, manufacturing, renewable energy, tourism and retail.

### Key Achievements

#### Business connection and development

The council has worked to enhance communication and business networking and supported access to business development opportunities by: Providing 222 businesses with one-on-one consultations, offering tailored guidance to address specific challenges faced by businesses; Listing 583 businesses on the Council Business Directory. Supporting 80 businesses to attend business events and networking; Distributing 34 Business E-news to 484 subscribers with a 49% conversion rate; Providing a concierge service to over 19 business through permit and approval processes; Supporting three businesses to access small business mentoring services.

#### Funding Accelerator

The council has been supporting businesses to access more external funding opportunities, attracting 108 registrations to the Northern Grampians Shire Council 'Grant Funding Funder' and providing grant writing support. To date, this service has secured over \$50,000 in funding. The council's redevelopment program will enable the Economic Development Team to continue to undertake business visits and promote services to existing and new businesses through monthly newsletters and social media campaigns.

# Regional Economic Growth Projects

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In addition to the Business Growth Program, the council worked with the community and across municipal borders on projects of regional significance.

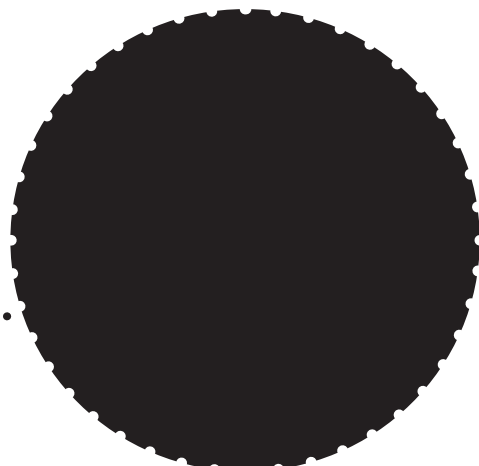
## Northeast Pyrenees Pipeline

In 2022 NGSC partnered with Pyrenees Shire Council to secure funding to prepare a feasibility study for the Northeast Pyrenees Pipeline. The proposed study area encompasses two significant geographic areas within Northern Grampians Shire including: To the north of Stawell between Deep Lead and Glenorchy to the West, across in a north-easterly direction to Beazley's Bridge, then south to Landsborough; From the council boundary at Natte Yallock in the south through to just south-east of St Arnaud.

The project will determine whether there is a technically feasible option to service rural landholders that are impacted by continual lower rainfall seasons. If technically feasible and there is sufficient landholder interest, the feasibility study will provide evidence to other levels of government whether the project can proceed to a full Business Case.

The project aligns strongly with the Northern Grampians Shire Council Plan 2021-25 and Northern Grampians Shire Council Economic Development Strategy and Action Plan 2021-35. The strategy recognises that one of Northern Grampians biggest challenges is its vulnerability to natural disasters, undermining consistent economic growth. Achieving sustained economic growth is one of three overarching objectives set out in the strategy.

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## Live The Grampians Way

In addition, the council partners with Grampians Tourism and its other Local Government Partners to continue the 'Live the Grampians Way' campaign. The campaign continued for eight months, and key activity included:

Registering 15 businesses on the Shift Regional Portal.

28,439 people visiting the Live the Grampians site and 794 people visiting the Grampians Jobs site.

5,358 people showing interest in living and working in the Grampians region.

Nine candidates were offered positions and moved to the Grampians through the campaign, one candidate moving to Stawell.

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## Main Streets Activation Program

Mainstreets of Australia campaign was a nationwide event held over a week in May to help support and promote local shopping precincts. This year we supported the businesses on Napier Street, St Arnaud through events that celebrate what was and what is the heart of the community. The week was celebrated by bringing the community and businesses together:

>**Spend and Sip** the community received a coffee voucher to spend at any cafe after spending over \$20 in any business on Napier Street or the surrounding side streets. 20 vouchers with a total spend receipt of \$1680 were handed out to the community. This means that for every \$5 voucher handed out today, an average of \$84 is spent on Napier Street.

>Students from the local primary schools supported the week by creating art masterpieces showing what Napier Street meant to them. The art work was displayed in shop fronts across Napier Street for the week.

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## Stawell Easter Festival

The Stawell Gift remains an important driver of the local economy and a terrific showcase for the region with Finals Day on Easter Monday broadcast nationally on the Seven Network.

At the 2023 Stawell Gift, attendees were provided with a postcard showcasing the highlights of Stawell and surrounding areas in Northern Grampians shire. The postcard encouraged attendees to make the most of their visit to Northern Grampians with things to do on the Easter weekend and inspire them to return to continue to exploring the region.

Businesses along Main Street are a vital part of the Easter weekend and were supported with bright footpath decals and feather flags displayed outside Central Park and leading to Main Street. This was to increase the visitation to the Main Street traders from the attendees of the Stawell Gift. Main Street traders hold a Main Street Extravaganza on Saturday morning which is a large drawcard for the community and visitors. The event attracts a large number of attendees with all businesses reporting a very successful morning. The street is closed and many community groups are in attendance to fundraise and showcase their talents.

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## Stawell and St Arnaud Tourism Action Plans

The visitor economy is a critical sector in driving the municipality's economic development and job creation. Council takes a regional approach to tourism destination marketing and investment, partnering with Grampians Tourism. One in six jobs in Northern Grampians Shire is directly or indirectly reliant on tourism spending.

With this in mind, council developed and adopted two Tourism Action Plans for Stawell and St Arnaud to support economic growth and resilience. These Action Plans focused on priority themes to build a foundation to develop the shire's tourism offering based off the unique experiences, places and people that the shire has to offer. Council developed a new region tourism brand – Discover Northern Grampians, which also includes individual brand identities for Stawell and St Arnaud. Discover Northern Grampians will help us tell the stories of our region and individual towns in an engaging and inspiring way, drawing in new visitors, residents and investors. The brand project deliverables include new visitor guides, town flags, social media creation and website updates on [visitgrampians.com.au](http://visitgrampians.com.au). Our towns have their own unique story to tell and this new brand will allow council to do this.



## Stawell Window Revitalisation Initiative

Council ran a new initiative to reactivate and revitalise the main street of Stawell. This included window decals on vacant shopfronts telling engaging and interesting stories about Stawell.

## Northern Grampians Visitor Servicing

Visitor Information Centres serve as crucial hubs for tourists to access up-to-date, accurate information and expert advice, enriching their overall experience. These centres not only facilitate the dispersal of visitors throughout the region but also encourage extended stays.

Northern Grampians Shire Council operates three distinct Visitor Information Centres, comprising the accredited Halls Gap and Grampians Visitor Centre, alongside the unaccredited Stawell and St Arnaud Visitor Centres.

The Stawell and St Arnaud Visitor Information Centres run seven days a week with approximately 20 volunteers assisting at each location. Since January 2023, the centres collectively welcomed 3,363 visitors, underscoring the vital role these centres play in catering to the needs of tourists in the region.

Notably, the Stawell Visitor Information Centre received an interior revamp and has been very well received by volunteers and visitors. In addition to the Stawell and St Arnaud centres, the Halls Gap and Grampians Visitor Centre welcomed a staggering 72,697 visitors last year. Most of this visitation was from Melbourne, followed closely by interstate and international visitors. To enhance the visitor experience, a new town map has been prominently displayed at the entrance, complemented by an array of additional marketing materials, including an informative town map and an enticing Eat & Drink flyer.



## Strong Economic Activity

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From 2021 to 2022, NGSC saw growth across 6 of 7 key economic indicators: GRP went up by \$50M. Since 2016, real GRP increased by \$30 Billion, reflecting a compounding annual growth rate (CAGR) of 0.6%; Output (gross revenue) also went up \$50M; Since 2016, real output increased by \$0.12 Billion, reflecting a compounding annual growth rate (CAGR) of 1.1%; Regional Exports (the value of goods and services exported out of NGSC) is currently up by \$2M; Since 2016, real regional exports increased by \$0.11 Billion, reflecting a compounding annual growth rate (CAGR) of 2.38%.

The number of businesses in Northern Grampians Shire rose by 45; Wages and salaries earned by employees from their employers in NGSC was up by \$10M; Since 2016, real wages and salaries have had an annual growth rate (CAGR) of 0.15%.

The median house price increased by \$105K; Since 2016 the median house price has increased by \$171,000, reflecting a compounding annual growth rate (CAGR) of 11.82%; Building approvals fell by \$1.61M; Since 2016, residential building approvals have increased by \$8.31 Million, reflecting a compounding annual growth rate (CAGR) of 10.61%; Land use development is one key factor that influences the economic growth of the shire.

Planning permit data provides an important economic indicator of future building and land use activity within the shire and is used to monitor economic activity, employment and investment. Council's Planning Department issued a total of 112 planning permits worth over \$43 million in the 2022-23 financial year compared to 126 planning permits worth \$33 million in 2021-22 and 104 planning permits worth \$32 million in 2020-21. This equates to a 30% increase in permits issued which is a substantial investment in the municipality; The number of permits issued this year are slightly lower compared to 2021-22 but the value (cost of works) have consistently increased year on year. This could mean that council is attracting more (complex) applications of significant investment value to the area.

# Halls Gap Action Plan



The council has continued to progress the Halls Gap Action Plan with funding secured for the design of the Heath Street Bridge and Street Upgrade. This funding will provide council with a set of drawings, reports and costings that can then be used to advocate for funds to construct the bridge and surrounding road works. This bridge and street works are aimed to commercially activate the Heath Street area. The design is anticipated to be completed by the end of 2023. The Grampians Peaks Trailhead project at Halls Gap to connect the new street front on Grampians Road and the Stoney Creek Bridge Boardwalk to the Grampians Peaks Trail is in the design phase. Parks Victoria is undertaking the design with construction aimed for the 2023-24 financial year.

## Stawell Underground Physics Laboratory (SUPL)

The Stawell Underground Physics Laboratory (SUPL) concept came into being as a result of a requirement for an underground physics laboratory in the southern hemisphere as part of an ongoing worldwide search for Dark Matter. The design was completed but the project was suspended when the Stawell Gold Mine commenced a transition to closure back in 2013-14. At that time, after more than 30 years of operation, Stawell Gold Mine believed that closure due to economic, operational and other business factors was imminent and the mine was then placed in caretaker mode. After the sale and with the support of the new owners, the project was established in the mine as an underground laboratory.

At its peak in 2011, Stawell Gold Mine was the largest employer in the Stawell area and contributed over \$58.3 million to the local community in wages, purchased goods and services per year. As an industry sector within Northern Grampians Shire, mining represents 19.1% of gross regional product. With the development funded by both state and federal governments, and supported by a number of university, government and community partners, a team of scientists and engineers built the underground laboratory to facilitate further exploration into dark matter, one kilometre underground in the Stawell gold mine. This laboratory is known as the Stawell Underground Physics Laboratory (SUPL), and it was finally unveiled in August 2022 after years of planning and construction. The opening event of SUPL marked the completion of Stage 1 of the project, and years of planning and construction. The next stages, baselining and the construction and operation of the SABRE experiment, will progress the state-of-the-art dark matter direct detection experiment in Australia. Baselining the environment will be progressed in 2023 with the construction and operation of the SABRE experiment expected to commence in 2024. The staged operation of SUPL represents the dawn of a new era for Stawell and the next, significant, step in the ground-breaking international collaboration amongst leading physicists working on the SABRE project.





### Sloane Street Housing Development

Housing supply remains a critical issue for Northern Grampians Shire Council. Council forecasts a shortfall of 220 houses in Stawell over the next five years. Businesses continue to raise housing as a key barrier to meeting their workforce needs. Known business expansion in Stawell in the next two years, will see a need for approximately 1,000 additional workers.

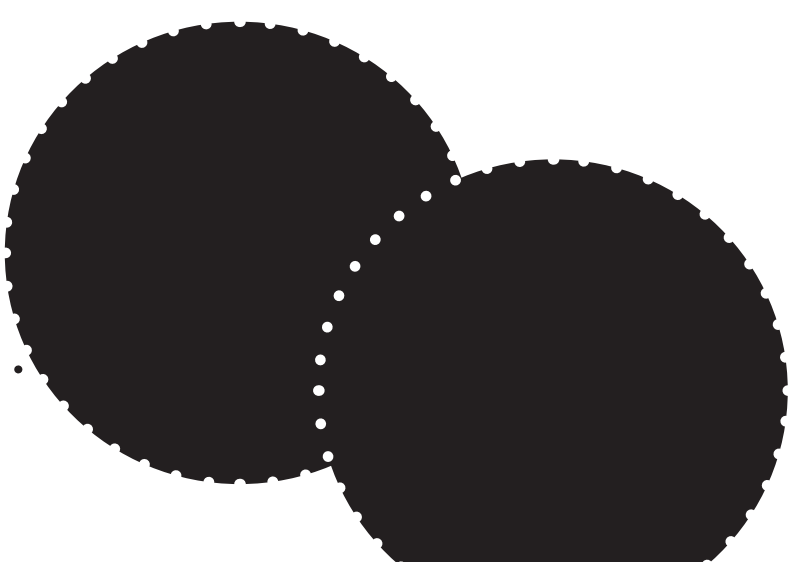
In addition to land use planning including the Stawell Growth Area Masterplan, 2022-23 saw the council work with several private sector developers to help facilitate new housing. This included working on a joint Planning Scheme and Planning Permit on Sloane Street. Council received authorisation by the Minister for Planning to prepare a Planning Scheme Amendment that proposes rezoning land from Rural Living to Neighbourhood Residential. If approved, the amendment will unlock an additional 120 new house lots into Stawell. The amendment will be taken to the September 2023 Council Meeting for a decision.

Council have continued to work with Passive Place on another housing development in Sloane Street. The development has had a slower than expected start with the first stage offering to local employers receiving little interest or investment required to initiate movement into build stage. Consequently, the new stage of the development will be targeting a mixed demographic comprising predominantly key worker housing, with commencement on site now expected in April 2024. Council has worked closely with Passive Place to ensure obligations of the s173 continue to be met.

### B-Double Upgrades

B-Double upgrades are a part of the annual Capital Works Program which is designed to deliver a number of critical infrastructure upgrades which will enable a quick and efficient movement of freight on local roads. With the local economy being underpinned by agriculture, there is an increasing demand for heavy vehicle access to our road network, enabling primary producers to take their produce to the market.

As part of the Heavy Vehicle Safety and Productivity Program grant, the council was able to complete Stage 2 of the Queens Avenue Project in St Arnaud. This project is aimed at renewing the road pavement on Queens Avenue around the Barastoc Mill site to ensure one of St Arnaud's largest employers had ongoing heavy vehicle access. This section of road had a very high heavy vehicle use and the condition of the road and kerb was in a very poor condition. Further footpath was constructed to the railway station to remove need for pedestrians to walk on the road. Drainage improvement works were also undertaken as a part of this project.



# Emergency and Risk Initiatives

Council has continued to maintain a high level of involvement with Emergency Management (EM) partners and stakeholders at local, regional, and state level in planning for multi-agency activities which help all involved in EM to be prepared for a number of contingencies.

Emergency management exercises and programs run or attended by council staff in 2022-23

Date	Event	Location
	<b>FIRE PREVENTION ACTIVITIES</b>	
7 July 2022	Strategic Fire Breaks Review	Shire-wide
25 August 2022	Victorian Fire Risk Register Review	Shire-wide
August 2022	Neighbourhood Safer Places – Bushfire Places of Last Resort (NSP-BPLRs)- Annual Inspection	Stawell, St Arnaud, Halls Gap
November 2022 – January 2023	Annual Fire Hazard Inspections (issuing of Fire Prevention Notices)	Shire-wide
27 January 2023	Safer Together Community Engagement Day	Halls Gap
	<b>TRAINING</b>	
29 September 2022	Introduction to Emergency Management for Council Staff	Online
18-22 October 2022	Municipal Fire Prevention Officer Training	Woodend
14 November 2022	Emergency Relief Centre Audits	Marnoo/ St Arnaud
December 2022 – January 2023	Municipal Emergency Coordination Centre Set-up	Stawell PCHP
11 May 2023	Regional Multi-Agency (Aerodrome) Emergency Exercise	Horsham
18 May 2023	Crisisworks System Admin Training	Online
20-29 June 2023	Various Crisisworks Training	Online
	<b>LIAISON ACTIVITIES</b>	
September / December 2022 / March / June 2023	Municipal Emergency Management Planning Committee Meetings	Stawell/Online
September 2021 / March 2022	Municipal Fire Management Planning Committee Meetings	Online
October 2022 – June 2023	NGS Flood Recovery Committee Meetings	Stawell/Online
November 2022 – January 2023	Grampians Recovery Committee	Online
Weekly throughout whole year	Regional Emergency Management Team Meetings	Online
February – March 2022	Recruitment of council staff to EM Roles	Online
Weekly throughout whole year	Municipal Emergency Management Enhancement Group (Grampians councils) Meetings	Online / Ararat
July 2022 – June 2023	Halls Gap Community Preparedness & Resilience Project	Various



# Emergency Management Planning

Council, in partnership with emergency service agencies, undertook a review of the Northern Grampians Shire Municipal Emergency Management Plan (MEMP) in accordance with the *Emergency Management Act 2013* and submitted the plan to the Grampians Regional Emergency Management Planning Committee on 23 June 2023 for approval.

The Northern Grampians Shire Municipal Emergency Management Planning Committee (NGS MEMPC) meets four times annually with very good participation and coordination being achieved with the relevant agencies and organisations that constitute the committee. Due to increased staffing in the Community Safety and EM team there are now also additional MEMO's who are on the on-call roster and who can attend if necessary to an incident.

Council keeps abreast of strategic and regional planning through participation on the Regional Emergency Management Planning Committee and the Local Government Emergency Management (LG-EM) group. This involvement assists council to understand the changes being introduced throughout the state as a result of changes to EM processes being driven by Emergency Management Victoria and changes to EM legislation.

Council is involved in the Grampians Municipal Emergency Management Enhancement Group (MEMEG). Being on the Grampians MEMEG has allowed for the cooperation and networking with other regional municipalities and Local Government Victoria to discuss and resolve issues relating to EM. Some of the items discussed and planned include undertaking EM exercising and training together.

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## Grants and Funding Opportunities

Municipal Emergency Resourcing Program (MERP) supplies grant funding for the council's emergency management activities.

### Halls Gap Community Preparedness & Resilience Project – Funded by Safer

Together, the 2022-23 phase of this project focused on:

The design and development of a digital application to provide localised fire (and other emergency) preparedness information for the broader Halls Gap community (i.e. including absentee landholders, residents, businesses, visitors etc.). The app will also assist in creating a more prepared and resilient community

Halls Gap Community Resilience Workshops were held in January and February:

Workshop 1 – What's the Plan? What to do when your bushfire plan fails.

Workshop 2 – Connecting Better, Working Together

These two community workshops were extremely successful with many community members attending. After completing these workshops, the community opted to run a third workshop on their own and continue to build on the work completed during the first two workshops. As a result, the community has formed a group called the Snappy Gappians which aims to improve social connectedness in the Halls Gap community.

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## Vulnerable People in Emergencies

Council works in partnership with the Department of Families, Fairness and Housing and other service providers to identify vulnerable persons in the municipality now receiving services. It is important to note the strong working relationships that are maintained with the various health service providers and other organisations to ensure the Vulnerable Persons Register and the Vulnerable Facilities Register is maintained and kept up to date. The systems utilised mean that the information is readily available to authorised organisations and to Victoria Police when planning for or responding to emergency events or incidents.

The MEMP contains information pointing to systems that indicate locations where vulnerable people might be located (e.g., schools, childcare facilities, hospitals, intellectually disabled, disabled, and aged care facilities). It also recognises the need for these people to be encouraged to be prepared to relocate early if an emergency situation threatens and the need to work with the various service providers to ensure plans are in place for any assisted evacuations.

## Additional collaborative work includes:

The review of Neighbourhood Safer Places - Bushfire Places of Last Resort and the Victorian Fire Risk Register-Bushfire with the assistance of the Country Fire Authority (CFA) and other Municipal Fire Management Planning Committee members and stakeholders. Council is also represented on the Committee for Community Safety along with Councillors, VicPol, Neighbourhood House and other community stakeholders and monthly meetings are held to discuss areas of local concern and those vulnerable persons in the community and this continues throughout 2023 and beyond.

In partnership with the Department of Environment Land Water and Planning (DELWP), CFA, and Municipal Fire Prevention Officers we meet to discuss fire management issues such as setting restrictions for permits to burn and working with CFA and DELWP staff on fire management activities and fuel reduction and risk reduction strategies) has occurred throughout the year. We also liaise with Regional Roads Victoria to discuss issues relating to Emergency Road Diversions. Collaboration with the CFA, Parks Victoria, DELWP, Grampians Tourism, and Melbourne University to investigate ways to address the lack of visitor understanding of the Halls Gap emergency risk landscape. Council continues to be involved in flood management discussions regarding the possible sharing of resources between councils for possible risk mitigation projects coming out of the Victorian Floodplain Management Strategy 2016.

Council has undertaken extensive work on the new Halls Gap App (Halls Gap resilience project) and this is due to be rolled out and live at the end of September hopefully. Extensive consultation has been undertaken with a high level of community engagement and this is hoped to benefit not only Halls Gap but anticipated other areas within the shire in future years.

### Committees represented on:

MEMPC (Municipal Emergency Management Planning Committee); MFMPC (Municipal Fire Management Planning Committee); Grampians REMPC (Grampians Regional Emergency Management Planning Committee); GREMTEC (Grampians Regional Emergency Management Training & Exercising Committee); MEMEG (Municipal Emergency Management Enhancement Group); REMT (Regional Emergency Management Team).

## Emergency Response and Recovery Activities

### October 2022 Floods

A significant rain band passed through the Grampians Region overnight on 13 October 2022, bringing heavy rainfall that continued into 14 October 2022. This event resulted in flash flooding across several areas, including the Grampians and southern tributaries with significant flooding impacting several towns across the Grampians Region.

### In response to this event, NGSC undertook the following recovery activities:

Initiated the Northern Grampians Shire Flood Recovery Committee; Developed the October 2022 Floods Municipal Flood Recovery Plan; Utilised Emergency Recovery funding to employ a full-time temporary Community Recovery Officer for 12 months;

### Created communication channels to respond to the event:

Initiated a dedicated flood recovery phone line for community members to contact to receive and provide information; Developed a recovery survey offered online for residents to report concerns, observations, ideas and needs.

### Reduced risks to public health following the disaster by:

Conducting Environmental Health assessments; providing septic pump outs to six households; provided free mosquito repellent donated by GIVIT to communities with water inundation such as Glenorchy, Navarre and Stuart Mill; Facilitated the clean-up of homes and properties in Glenorchy by providing skip bin facilities;

### Provided information around assistance and key supports for Primary Producers and landowners by:

Partnering with Blaze Aid to provide fence restoration and repair; Sending letters of support to Primary Producers affected by the flooding; Distributing flyers to rural communities outlining available support.

### Assisted those affected by the disaster to link in with appropriate support services by:

Making referrals to personal support, case management and counselling services; Partnering with The Salvos to provide impacted residents with Christmas Hampers.; Providing on-going case coordination; Used funding from the Department of Families, Fairness and Housing to hold psychosocial recovery sessions in Glenorchy and St Arnaud to assess the longer-term impacts, identify the persisting challenges, and assess what will best support long term recovery; Worked with St Arnaud businesses to identify emerging economic issues resulting in the formation of a partnership with Resilient Ready to develop a project to support St Arnaud businesses to build social capital and business resilience to effectively respond to future events.

### Assisted those affected by the disaster with opportunities to reconnect with their communities:

Two meetings were held in Glenorchy following the event; Community Event Grants were provided to Slaty Creek Memorial Hall and Stuart Mill Progress Association to provide opportunities for community connection after the floods; Worked with key representatives in Glenorchy, Marnoo, Navarre, Stuart Mill, and St Arnaud to identify emerging issues for incorporation into medium and long-term plans; Obtained pro bono support from Ernst and Young to provide strategic advice, coaching support, and planning for emergency response and recovery; Applied for Recovery Hub funding through Emergency Recovery Victoria to continue to build resilience and preparedness after the October event. Funding is being provided until June 2025.

### Community Engagement in Emergency Management

Council's commitment to community engagement remains strong. Council led the Northern Grampians Shire MEMPC in recruiting and appointing two new Community Representatives. The new Community Representatives will be highly valued in upcoming major reviews of the Municipal Emergency Management Plan and sub plans.

### Meeting Local Priorities

Fire hazard reduction activities for the year were conducted, including roadside fuel reduction operations and fire hazard inspections. This involved liaison between council infrastructure staff, DELWP, and the CFA. Updated procedure completed for Fire Inspections for the 2023 fire season with additions to improved actions for FPN issue and re-inspection practices.

# Asset Initiatives

## On The Road Again

Council's Infrastructure Department have again completed an effective **Roads and Bridges Capital Program**, including a number of major road renewal and upgrade works.

In a bid to try and reduce ongoing road maintenance costs on gravel roads or improve road functionality and safety, the council undertook several road upgrade projects. These projects included upgrading: Glenvale Road; Saleyards Road; Sumner Street; Seal widening on Concongella Road at the narrow sections of seal; Seal widening on over 6km of Wallaloo East Road; Stage 2 of the Queens Avenue Project in St Arnaud; Madden Street kerb and road renewal.

Drainage improvement works were completed at Campbell and Ligar Streets in Stawell to reduce flood impacts to private properties. A set of box culverts in Canterbury Street, St Arnaud were replaced and were in poor condition. New kerb and channel works were completed at Edwards Street – St Arnaud, Montague Street – St Arnaud, Gertrude Street – Stawell and Crowlands Road - Stawell

Footpath installation was carried out at Wheeler St – St Arnaud to improve access to the school. High-use pedestrian areas at Wills Street, St Arnaud and Grant Street in Stawell were upgraded with concrete footpaths to improve pedestrian safety. A granite sand path was installed in Great Western from Seppelts Winery to Bests Road as a part of the Great Western Trail Project. The final stage of the path along Bests Road will be completed by the end of 2024. Further works on the Halls Gap Bike Path were undertaken. This stage involved constructing an asphalt overlay over the School Road section of the path. The council resheeting program renewed 40km of gravel roads while the resealing program renewed over 35km of sealed roads.



# Bridge and Major Culvert Upgrades

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## The council completed four major culvert and bridge projects

Some of the completed works on the assets include deck strengthening to cater for heavy vehicle loads, upgrading guardrails to increase safety, and replacement of culverts which were at their end of useful life. Major strengthening works were undertaken on a bridge at Wallaloo East Road and Landsborough Road. Culvert replacement works were completed at Illawarra Road. A major culvert upgrade was undertaken on Willaring Road at Dogtrap Creek. These works involved replacing the low-level crossing with large culverts to improve road safety and access after large rain events. Culvert and road work at Granard Park Road were completed to improve access during large rain events and provide a safer road network.

## Airports Taking Off

Grant funding was sourced in 2019 - 20 and 2020 -21 to deliver stages 5B and 5C of the Stawell Airport development project.

## Works completed under the Regional Airport Funding Program for the 2022-23:

Realignment of taxiway Bravo including strengthening and widening to Code 'B' requirements and improving access to runways 11/29 and 18/36, apron, hangers, and refueling area; Alignment of taxiway Charlie to align into the adjusted taxiway Bravo and widening of the graded strip to meet the new regulations; Installation of cable-type aircraft tie-downs in the apron parking area; Resealing 6,000m<sup>2</sup> of general aviation area to ensure the strength and function of the apron is maintained; Line marking of all runways, taxiways, and general aviation areas to be compliant with the current civil aviation safety authority standards.



# Buildings

The built assets and their surrounding grounds make up the Northern Grampians Shire Council property portfolio and comprise 137 buildings located across sites in nine townships and districts. The range of buildings and facilities owned by Northern Grampians Shire Council is infrastructure that is provided to the community for a range of uses and services. These built assets are assessed and maintained to ensure they meet council, OHS and legislative requirements. This type of infrastructure represents a significant investment by the community and is vital to its lifestyle, health and wellbeing.

The following is a list of buildings where substantial works were carried out during the 2022-23 financial year:

## Stawell Caravan Park

Full renovation of the front toilet block; Removal of old brick shower and toilet cubicles, fittings, fittings, tiles and flooring; Removal of laundry area and creation of accessible toilet and baby change; Widen door, install lintel, and complete new brickwork; Install new plumbing; New shower and toilet cubicles, including ambulant toilet cubicles; New tiles, flooring, and paint throughout; full renovation of laundry and family playroom; Removal of the interior of both areas; Install new cabinetry and walls; Fit out of both rooms. [Stawell Library](#) painting of toilets after renovation; [St Arnaud Tennis Club](#) renovation was completed; Removal of [Old Lord Nelson Park Clubrooms and toilet block](#) were completed; Painting of the inside of the old [St Arnaud Early Learning Centre](#); Installation of [Stella Young Statue and Interactive Information panel](#) and feature stone; Removal of [Old North Park Clubrooms](#); Install of new banner system in Main Street Stawell; Painting of park furniture and grandstands at Central Park for Stawell Gift.



## Parks and Gardens



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Council's main role in the provision of open space assets is to provide suitable outdoor spaces that are accessible for the community to use for a range of leisure, recreation, sports, cultural and entertainment activities and pursuits. The parks and gardens of Northern Grampians Shire are an important contributor to our quality of life. We need to ensure we have the right tools in place to plan, develop and manage our open spaces for residents and visitors to the region. We also need to plan for our growing community.

Works undertaken in the 2022-23 financial year are in line with achieving the Council Plan 2021-25 to enhance lifestyle and community through wellness and welfare:

Landscaping works including new paths and feature concrete slab for Stella Young Statue; Continuation of our nature strip management, with the installation of street trees throughout Stawell and St Arnaud; Planting of 45 vines to go in the newly installed vine guards in St Arnaud; Installation of new irrigation through a section of Queen Mary Gardens; Installation of new garden beds and turf around the new shelter in Market Square; Installation of a new ramp and seating area at the front of the North Park Clubrooms; Installation of new lights on the athletic oval in Stawell; Lawn cemetery extensions, install of turf and gardens; Stawell Gift preparations and oval work.

# Waste Initiatives

As per Recycling Victoria's reforms for the introduction of new mandated Food Organic/Green Organic (FOGO) and glass waste collection services, the council's Waste Action Plan 2020-30, details the actions to be implemented, as noted below.

## Initiatives 2022-23

**FOGO** (Food Organics/Garden Organics) Kerbside trial commencing in September 2023 across an initial 1158 residential properties in the St Arnaud Township area. FOGO to be processed on site at the old Hard Hills Landfill site.

## Projects/Funding

### TSUF (Transfer Station Upgrade Fund)

Focusing on management of glass across our shire. Six box trailers have been manufactured to have located for designated time periods in rural townships. 13 cubic metre skips and additional bins to be placed at Transfer Stations to enable residents to easily dispose of glass. This will complement the Container Deposit Scheme and catch all residual glass not captured through the scheme.

New Public Place Recycling Bins project. Additional Public Place recycling bins being placed in major traffic areas in St Arnaud and Stawell Townships.

A Behaviour Change grant application was successful and will be run in conjunction with the new kerbside waste contracts commencing on 1 July 2024. This will assist in educating residents on any changes to what can be placed in recycling bins, to prepare for what can be put in a FOGO bin and how to manage glass.

# Social Community and Environment Initiatives Regional Assessment Service

Council provides a specialist Regional Assessment Service. Our trained and skilled staff work with residents who require support to remain living independently in the community, to determine their care needs and eligibility for services. Together, they develop support plans which outline individual's goals and preferences. Our staff provide the information they need about the costs and types of services and residents are able to choose the services they believe best suit their needs.

## Direct Care Services

In 2022-23, the council's Direct Care workers delivered a total of 19,176 hours of services to 493 residents who require assistance to remain living independently in the community. Most of the services were domestic assistance and personal care (80% of services), with most services provided to people over the age of 70 years (80%).

A mix of staff and dedicated volunteers spent 12.5 hours per day delivering 11,993 meals to residents living in Stawell and St Arnaud, prepared by East Wimmera Health Service and Grampians Regional Health (Stawell Hospital).

## Municipal Public Health and Wellbeing Plan 2020-24

The council has a legislative responsibility to develop a Municipal Public Health and Wellbeing Plan over the life of a council. This is a critical strategic document which addresses the priority health and wellbeing concerns of the community and is aligned with the Victorian State-wide Public Health Plan. Council has partnered with health, community service and education providers across the municipality to work with the community to improve the health and wellbeing of residents across the shire. Our vision, developed in partnership with the community is **Northern Grampians – where communities are thriving, healthy and welcoming.**

During 2022-23, we have continued to work together with the community and key service providers to deliver on the five goals of the plan. These are:

Improve mental health and wellbeing; Increase access to health services; Reduce family violence; Increase healthy eating and active living; Act on climate change. Some of our key achievements include working with young people to develop special and different fitness and activities, working towards developing a whole-of-shire strategy to engaging young people and addressing their concerns for the future and working with the Stephanie Alexander Kitchen Garden to promote healthy food options at the Stawell Sports and Aquatic Centre (SSAC).

## Summer Outdoor Pools

We had more than 9,200 visitors through the gates of the St Arnaud Swimming Pool to seek respite from the summer sun. The 'no fee' access to the pool, the fun water aerobics sessions and school group swimming saw a range of ages enjoy the beautiful pools for the summer. New pool covers were installed to improve the overall experience for the community by maintaining the pool temperature and keeping the water cleaner. For the second time we ran a Swim and Survive program in St Arnaud with 75 students enrolled with great community feedback.

Once again the water slides of the Stawell Outdoor Pool were a draw card for many patrons travelling from near and far. School swimming lessons and carnivals saw usage of the outdoor pool during the school terms while kids and families enjoyed the pool and surroundings for summer picnics, birthday parties and everyday summer fun.

## Stawell Sports & Aquatic Centre (SSAC)

SSAC had 12 months of growth through all our service units with a record amount of 426 students enrolled in our swim and survive program. SSAC finished the year with 376 active members and had nearly 70,000 visits for the financial year. SSAC has seen a large demographic of patrons, however notably the 50+ age group has been a consistently committed group participating in our Active Aging classes and we have had 40 over 75 years of age members join our platinum membership. Our school program continues to grow with 11 different schools accessing our programming both in aquatics and sports. During the year we ran our mixed netball competition with eight teams competing at the North Park Netball Courts.

## NGSC Libraries

Stawell library redevelopment was completed with some considerable improvements to the building including: new shelving, front reception desk, carpet, lighting, new kitchenette, improved entry and brand new multi-purpose room for improved programming. The improvements also gave the external facade a facelift. During this financial year the libraries added over 2,971 more stock to its total collection of 22,212 items. There were over 1,656 active library members across the shire. The community library cupboard in Marnoo is stocked with stock from the Stawell library and has continued with great success. This is an honesty system and largely managed by the community.

## St Arnaud Early Learning Centre

St Arnaud Early Learning Centre is continuing to offer three long day care age group programs and two funded kindergarten programs for three and four years olds. Both the three and four year old Kindergarten children have extended 7.5yrs sessions with a total of 15hrs of Kindergarten each week. This allows them to have more focused learning experiences, relaxation time, self-help morning tea, group incursions and excursions including Bush Kinder, Library sessions and visiting performances. There are currently a total of 132 children enrolled at the service across long day care and kindergarten. Unfortunately, we are also experiencing high demand for our services which has resulted in waiting lists across the whole of the centre. We are working with the Department of Education to develop and implement strategies to best manage this. The Early Learning Centre is involved in multiple events on the Early Childhood Education calendar. We celebrated Harmony Week, World Autism Day and NAIDOC week, just to highlight a few. We also involve the St Arnaud community and families as much as possible in weekly activities including special persons days, school visits for story-telling and program of both incursions and excursions.

## Maternal and Child Health

Our Maternal and Child Health Service (M&CH) continues to provide critical health, wellbeing and parenting support for all families with children aged 0 - 6 years across the shire. The service is jointly funded by the Victorian Government and council and is free for all families. Births across the shire were slightly higher than the previous year, with 123 birth notifications in 2022-23. The main service provided is the Key Ages and Stages (KAS) appointments for children aged 0 - 6 years, at 10 important developmental stages. In 2022-23, our nurses attended a total of 1,154 KAS appointments including home visits. The service also provides a range of programs and supports for children and families which are offered on a regular basis. These include parenting groups, Sleep and Settling programs, Healthy Eating information, first-time parent groups and specialist support for families who require additional assistance to support their children to get the best start in life.

## Supported Playgroups

Supported Playgroups (SPGs) provide opportunities for local families with children aged 0 - 5 to come together to make social connections and learn simple, educational ways to play with their children. Many parents require additional support to help their children achieve their potential health and development. And for some, getting to a community playgroup just isn't possible. Our SPGs focus on sharing healthy food, linking playgroup to other events happening in the community and the wider world, as well as creating play ideas with simple items found at home – making play accessible no matter the economic situation of the family. During 2022-23, we operated a group in Stawell at the Neighbourhood House. This playgroup was very well attended, between 10 to 15 families attending this group on a weekly basis. Our Marnoo playgroup continued to run at the Marnoo Primary School and our at home service continued to support multiple families providing advice about parenting strategies and support services. We recently recruited another supported playgroup facilitator which will enable us to expand the service further across our shire and support even more families. Supported Playgroups are fully funded by the Victorian Government.

## Immunisation service

Immunisation is one of the most significant public health interventions, globally and within Australia. Australia's approach is underpinned by the National Immunisation Program (NIP) which is a collaborative initiative involving all levels of government – national, state and territory, and local, as well as healthcare providers, administrators and researchers. In Victoria, immunisation services, except for Covid vaccinations, are a function of Local Government Authorities (LGAs) outlined in the *Public Health and Wellbeing Act 2008*. There are two components of the immunisation program. These are the infant and child program for 0 - 5-year-olds and the adolescent program, conducted in secondary schools for Years 7 and 10 students. During 2022-23, approximately 300 children were vaccinated. This year for the first time the service provided immunisation pop up sessions in January throughout the shire. The sessions were a success and will continue in 2024. The council also delivers influenza vaccinations for children and staff. In 2022-23, 93 influenza vaccines were administered. Throughout March and April, the Japanese Encephalitis (JE) vaccine was also offered to the community.

# Strategic Planning Land Use Planning



## Strategic Growth Area Master Plan

During 2021-22 the council commenced work on the Stawell Growth Area Master Plan. The need to confirm the area for Stawell's long term residential growth was identified in the Stawell Structure Plan 2021.

The Growth Area Master Plan will confirm the location of Stawell's long-term plan, by: Confirming suitability for long term growth (over 50 years of greenfield land supply); Confirming what we know where housing should (and should not) be built; Signaling opportunities and stimulating developer interest.; Creating a consolidated plan and clear staging of development, as opposed to piecemeal development.

Council completed Phase 1 and 2 of the project including:

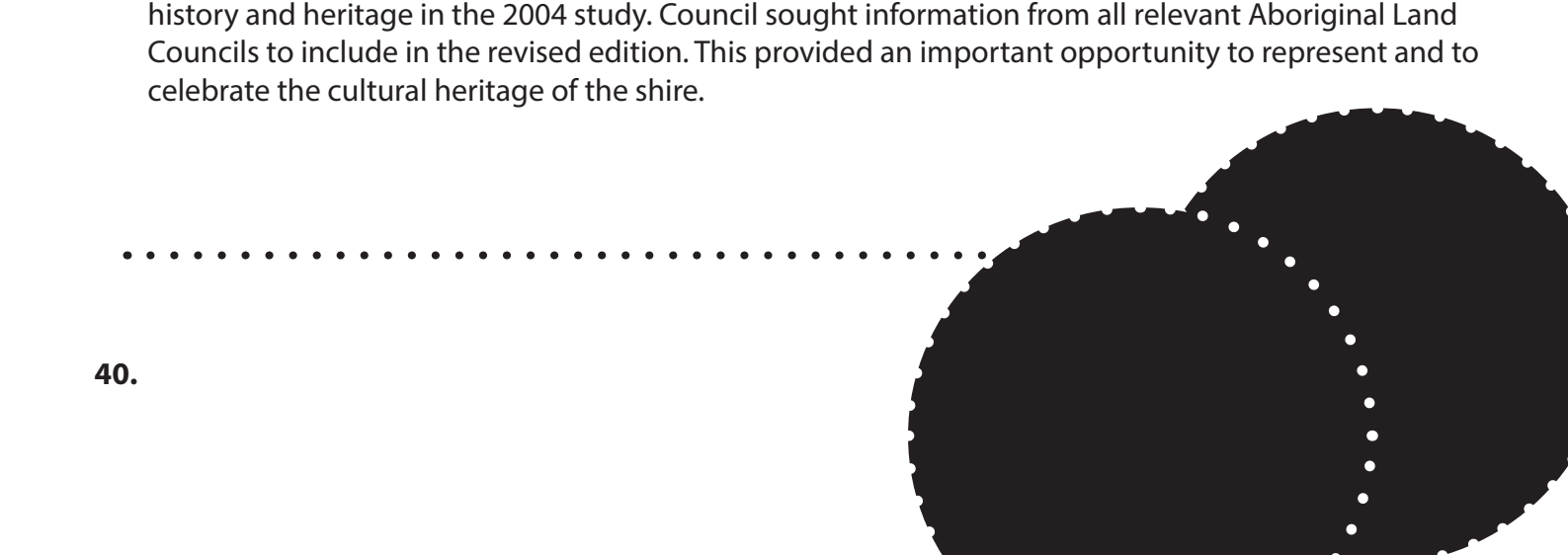
Site analysis; Updated land supply and demand study; Information Gap assessment.

In 2023-24 the council will complete this work and seek to have it incorporated into the Planning Scheme.

## Heritage Planning

Northern Grampians Shire Council is committed to protecting key heritage assets. Significant historical assets help drive tourism and are key to the stories of our towns and communities. The multi-phase process of protecting heritage assets involves several rounds of evidence gathering and engagement.

The focus in the 2022-23 financial year was to deliver Phase 1, which involved reviewing the Environmental Thematic History chapters. Council worked with a heritage expert and engaged with local historical societies to identify any new and updated evidence, which may have arisen from 2004 onwards. Council acknowledges that there was a lack of information regarding Indigenous cultural history and heritage in the 2004 study. Council sought information from all relevant Aboriginal Land Councils to include in the revised edition. This provided an important opportunity to represent and to celebrate the cultural heritage of the shire.



## St Arnaud Framework Plan

In 2022-23 the council continued to work with the community to prepare the St Arnaud Township Framework Plan. This will be a key document used to guide the future growth and development for the township of St Arnaud for the next 20 - 30 years. The St Arnaud Township Framework Plan will be a strategic planning document that sits within the context of a range of other council plans, state government policy, and regional strategies.

Following a comprehensive community engagement process regarding barriers and opportunities (involving 220 responses), the council commissioned specialist reports to better inform what, if any, action is currently needed to address the challenge and opportunities identified by the community including: Bushfire Risk Assessment; Industrial Land Supply and Demand Study; Agricultural Land Quality Assessment; Community Facilities and Open Space Gap Analysis.

Informed by stakeholder engagement and technical inputs, a Draft St Arnaud Township Framework Plan was delivered and the community were invited to comment. Council received 64 responses and amendments were made. The directions and actions contained in the Draft St Arnaud Township Framework Plan considers the unique rural character, the industrial significance, and the key role St Arnaud plays in the broader district. Council will decide on the final St Arnaud Township Framework Plan at the October 2023 Council Meeting.

## Sport, Recreation and Open Space

### Sport and Active Recreation Strategy

In 2022-23 the council commenced work on the municipal Sport and Active Recreation Strategy 2023-33. This work is needed to assess who and how different spaces are used for sport and active recreation and what is needed over the next ten years to support their use. The strategy will help inform future council investment in sport and recreation infrastructure over the next ten years to meet the community's needs for sport and active recreation.

In 2022-23 the council undertook an audit of Northern Grampians Shire Council facilities, critical background research and stakeholder engagement, attracting 42 submissions from the community. In 2023-24, the council will release the draft strategy for comment prior to deciding on the final strategy.

### Open Space and Active Transport Strategy

In 2022-23 the council commenced work on the municipal wide Open Space and Active Transport Strategy 2023-33. The strategy will be a ten-year municipal strategic plan and is needed to enable a strategic and outcomes-based approach to investment in the development of open space and active transport infrastructure within the shire. The project will ultimately facilitate positive health and well-being outcomes through better participation in open spaces and active modes of transport. In 2022-23 the council undertook an audit of Northern Grampians facilities, critical background research and stakeholder engagement, attracting 158 submissions. In 2023-24 the council will release the draft strategy for comment prior to deciding on the final strategy.

Walkers Lake

Recreational water continues to be a significant contributor to the social and economic wellbeing of rural communities. Walkers Lake continues to host many visitors for skiing, fishing, recreation and enjoyment of the natural environment.

The Walkers Lake Advisory Group has supported the delivery of the Walkers Lake Management Action Plan which continues to be delivered. The process also has involved engaging key stakeholders such as the Traditional Owners - Dja Dja Wurrung, VRFish, local Landcare groups and local community members to ensure that the lake continues to provide Recreational, Ecological and Cultural value to visitors and community.

Stawell Skate Park

Council has worked closely with a Stawell Skate Park working group including many young people and skate park enthusiasts to finalise the design of the skate park facilities. This project was a priority in the council Youth Strategy 2014 - 17 and provided substantial support as well as the Federal Government with funding through the Local Roads and Community Infrastructure Fund. Following the completion of the design in July 2022 and progressing to tender in September-October 2022, the council awarded the contract to Precision Skate Parks in December 2022 for construction expected to commence in July 2023.

Lord Nelson Park Sports Lighting Upgrade

The Lord Nelson Park Sports Lighting forms part of the council’s ten-year plan for the Lord Nelson Park St Arnaud Precinct. The now completed upgrade has substantially improved the lux levels to provide a safe and enjoyable environment for Hockey, AFL with new potential for other users. This project has regional significance and the facility was completed in May 2023. It could not have been completed without the support from St Arnaud Harness Racing Club, Harness Racing Victoria and the main beneficiary clubs St Arnaud Football Club and St Arnaud Hockey Club. An official opening ceremony was held on Wednesday 5 July 2023 and was attended by Member for Ripon, Ms Martha Haylett MP.

Navarre Recreation Reserve Facility Upgrade

A funding agreement was signed on 31 October 2022 with the State Government for \$600,000 investment towards the project. With a total budget of \$2.1M the design will progress in late 2023 in anticipation of construction to start in the 2024/25 financial year.

Great Western Recreation Reserve Pavillion Upgrade

A funding agreement was signed on 31 October 2022 with the State Government for \$1.5M grant funding for this project. With a total budget of \$2.4M the council awarded the contract for design on 3 April 2023 and anticipates that the project will progress to construction in the later part of 2023. The design process is to commence in July 2023.



Central Park Female Friendly Changerooms Project

This project has been a priority for the council as a part of the Northern Grampians Shire Council 10 Year Capital Program and gained support from the State and Federal Governments. The State Government is providing \$800,000 and Federal Government \$655,000 with council and the community contributions towards this \$2M project. Following tenders closing in April 2023, Council awarded the contract in June 2023 for the construction. This project will be completed by Easter 2024 and will deliver upgraded female friendly changerooms and a lift to the first floor to improve access for all.

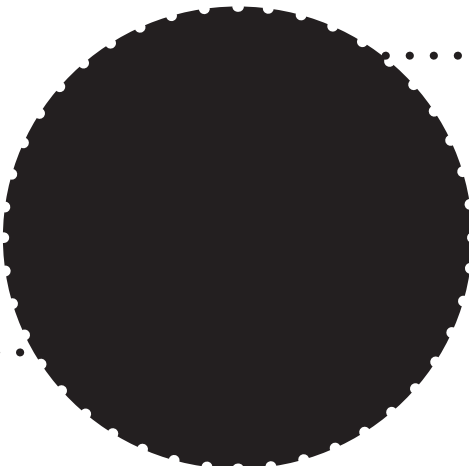
North Park Football Pitch Lighting Project

This project was supported by \$146,000 funding from the State Government, \$257,000 from the Federal Government and the balance from Council and the local soccer club. Following extensive design, development and cost challenges the project commenced construction in July 2023 following council awarding the Contract in June 2023. The now completed upgrade has achieved substantial improvements in the lux levels to provide a safe enjoyable environment for Football (Soccer) and Athletics with new potential for other users. This project has regional significance and the facility was completed in March 2023 and an official opening attended by Ms Jacinta Ermacora MLC Member for Western Victoria held on 30 March 2023.

Community Projects and Events

IDAHOBIT Day 2023 - 17 May

Northern Grampians Shire Council supported schools in the shire to deliver IDAHOBIT day activities in Stawell and St Arnaud. IDAHOBIT is internationally observed as a day to stand against homophobia, biphobia, interphobia and transphobia. Both towns observed a ceremonial rainbow flag raising observed by Councillors and staff.



## Arts and Culture Action Plan 2022 - 25

The Arts and Culture Action Plan 2022 - 25 is based off the Arts and Culture Strategy which identified the three key themes of Participation, Profile and Place.

Under the Actions identified in the plan the council has:

Engaged with neighboring councils to investigate collaboration opportunities; Funded Arts and Culture projects through our grants programs; Partnered with under represented groups in the community, including the assisting in delivery of Stawell Community Carols; Advocated for and successfully received funding for larger projects such as Gatherings 2023, due for delivery in late 2023; Preparation and planning of Grampians Gatherings 2023 is well underway; Successfully worked with Wimmera Mallee Tourism to have the St Arnaud Silo Art project included on the Silo Trail; Established a new tourism focused media and communications channel where arts and culture related activities and events can also be promoted; Completed delivery of the Remembering Stella Young project.

### Remembering Stella Young

"I am not a snowflake. I am not a sweet, infantilising symbol of fragility and life. I am a strong, fierce, flawed adult woman. I plan to remain that way, in life and in death." Stella Young

The Remembering Stella Young project delivered a statue of Stella Young in her hometown of Stawell to celebrate, commemorate and remember her. The statue was officially unveiled by The Hon. Natalie Hutchins MP. on 30 March 2023. The project was funded by the Victorian Women's Public Art Program through the Office of Women. The artwork commemorates Stella as a contemporary woman who made a significant contribution to Victoria and aims to continue her legacy, to challenge and educate society and its perception of disability, and to strive for "a world where disability is not the exception, but the norm". The project team consisted of a Project Control Group, Project Support Team, Project Advisory Group, Creative Collective and Access Collective. The collectives, who were made up of women with the lived experience of disability, collaborated in the development of the design, site and all interactive elements to make sure it was created in line with Stella's legacy. The project was funded by the Victorian Women's Public Art Program through the Office of Women. The Victorian Women's Public Art Program seeks to address the gender inequity that exists in the arts and acknowledge that "women have played a critical role in the economic, social and cultural development of Victoria". An audit of public figure statues in Victoria found that only 9 out of 580 statues were female.

### Stawell Pop Up Park Stella Young Mural

The Stawell Pop Up Park Stella Young Mural was undertaken as a part of the Remembering Stella Young Project. The mural was created in collaboration with three senior female students from Skene Street Specialist School.





## Supporting Our Community Groups

Council is proud to provide financial contribution and support to the local community and not for profit groups, to enable ideas, initiatives, events and projects to flourish in our shire. Information sessions were provided throughout the year to support groups and organisations to develop their projects, learn about the grants and receive grant writing tips.

Projects that have benefited from council's funding in 2022-23 include:

Community Grants (total of \$47,253.73 allocated); Stawell Riding for the Disabled to build safety fencing; Stawell and District U3A to purchase a laptop; Grampians Field and Game to purchase a Clay Target Trap; Stawell RSL to replace tables; Pebble Church Association Incorporated to develop a website; Stuart Mill Racecourse Reserve Riding Club to purchase a shipping container for storage; Stawell Railway Station Gallery Inc to purchase security cameras to prevent graffiti damage; St Arnaud Country Club to develop a Strategic Plan; Stawell Pioneers Soccer Club to purchase sporting equipment; Stawell Warriors Football and Netball Club to develop a Strategic Plan; St Arnaud St Patrick's Primary School to participate in the Energy Breakthrough Challenge 2023.

### Arts and Culture Grants: (total amount allocated \$22,126.00)

Great Western Futures Committee is undertaking the project "Recognising Great Western wine history through sculpture" and will create an accessible art installation of wooden sculptures of prominent historical wine individuals displayed in Memorial Park in Great Western; Stawell West Primary School is creating a culturally respectful artwork; Stawell Primary School is delivering a high-quality Music education program to 280 students; Pebble Church Association Incorporated are preparing to host events through their 'Readiness for Arts & Culture Events' project which involves the supply of power and lighting for events; The Stawell Gospel Music Celebration Committee held the Multicultural Gospel Music Show at the Stawell Entertainment Centre.

### Minor Grants: (total amount allocated \$5,551.00)

Stawell CWA held the Stawell Christmas Tree Festival at the Stawell Entertainment Centre; St Arnaud Community Kitchen will pay their insurance; Grampians Field and Game purchased uniforms; Stuart Mill Recreation Committee hosted a breakfast at Teddington Reservoir; Kooreh Memorial Hall hosted a Centenary event and purchased a plaque to commemorate its 100 years; Glenorchy Improvement Group purchased tennis court nets for the Glenorchy Tennis Courts; Joel Joel Public Hall purchased new blinds.

### Community Events: (total amount allocated \$22,195.00)

St Arnaud ArtSpace held two art exhibitions, one at the St Arnaud Town Hall and the Raillery Hub; Concongella Primary School hosted the Concongella Primary School 150th Celebration Event at the school, the Concongella Community Hall and neighboring properties; St Arnaud Lions held their annual Christmas Parade in Napier Street, St Arnaud; Grampians Community Health held the event "Relive The Glory Days - Over 40's Football and Netball Match"; Stuart Mill Progress Association hosted a Community Christmas Party; The Stawell Community Carols committee held the Stawell Community Carols at Cato Park; The Slaty Creek Community hosted a Christmas BBQ; The St Arnaud Young Farmers hosted the St Arnaud Harvest Festival; Glenorchy Memorial Hall Committee Inc hosted the Festival of Small Halls Tour at the Glenorchy Hall.

### Sponsorships and Contributions (Total of \$ 18,920.00 allocated)

Funds from the Sponsorship and Contributions program contributed to:

Stawell Little Athletics for equipment and uniforms; Stawell Racing Club for Race Day sponsorship; Stawell West Primary School Grade 6 Graduation Academic Award; St Arnaud Tennis Club for sponsorship of the National Ranking Tournament; Stawell Primary School for Grade 6 Graduation Sponsorship; Stawell Harness Racing Club for sponsorship/naming rights to a race on Cup Day; St Arnaud Secondary College for Presentation Night Award Ceremony; The Fit to Drive Foundation sponsorship of the F2D Road Safety Workshops in St Arnaud and Stawell for Year 11; Eastern Grampians Tourism Association contribution to the printing of an A2 Tourist Map.



# Community Plans

The 2021–25 Marnoo Community Action Plan and Navarre Community Planning Strategy continue to be delivered in partnership by council and the community. The plans were developed in consultation with the community and are reviewed annually for relevant actions for the coming financial year.

## Marnoo

Key initiatives and projects that were actioned included:  
A qualified landscape architect was engaged to develop a streetscape design plan for Marnoo. The plans for each of the key areas identified by the community are complete and have been developed collaboratively with the community. The extent of the plan is from the Marnoo Hall to the wetland area in the Main Street.

## Navarre

Key initiatives and projects that were actioned include:  
Installation of a shade sail at Navarre Park was completed in November 2022.

## Stuart Mill

The draft Stuart Mill Community Plan has been completed. Council worked with the Stuart Mill Progress Association on the initial consultation and then a broader community engagement session was held at the Stuart Mill Hall.

# Carers Recognition Act 2012

Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of the Act to people in care relationships who receive council services, people in care relationships and the wider community by:

Undertaking Home Support and home care assessments, including assessing the care and support which carers may need; Holding annual Seniors Day celebration events across the municipality, recognising the important role of carers and providing opportunities for carers to participate; Networking with, and providing information to, organisations that provide services and support to older people and their carers; Advocating for carers’ rights according to the Act in Community Care client newsletters; Council induction and training programs for staff, contractors and volunteers include information about the principles and obligations of the Act.



# Data and Information Management

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In line with both the council plan goal of 'improving organisational effectiveness' and the Business Transformation Strategy 2022-26, this year saw two major transformation projects, partially funded by the Rural Councils Transformation Program, undertaken in collaboration with the Southern Grampians Shire Council and the Borough of Queenscliffe, dominating business transformation services.

These two projects, branded the CORE project, to review and either renew or replace council's enterprise resource planning (ERP) system, and the Better Records – Together project, to replace the classic 'lift and shift' records system with a modern 'in-place' records management system leveraging off council's investment in the Microsoft platform, have seen considerable change across the whole organisation.

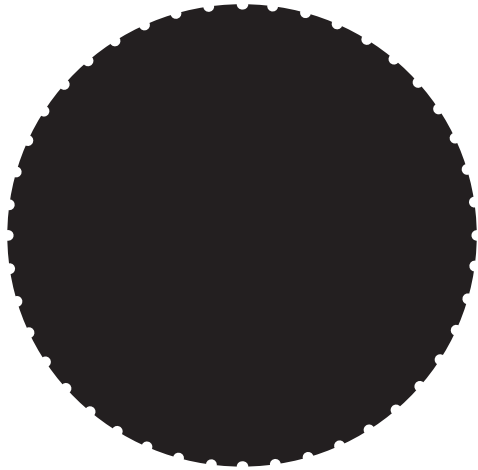
An extensive procurement process undertaken over the first half of the year resulted in the retirement of council's enterprise resource planning (ERP) system of the last 14 years, being replaced with a suite of modern, integrated technologies.

This project has seen the migration of all of council's core corporate systems to modern, web-based technologies, supporting improvement in the area of all three of the strategic priorities identified in the Business Transformation Strategy 2022-26, being accessibility, usability, and security. A significant change management and implementation program throughout the second half of the year has seen successful implementation of all new systems by the scheduled go-live date of 1 July, 2023.

Greenlight, the new planning and building software system, is anticipated to significantly improve the experience for customers applying for planning and building permits, with an online portal allowing customers to track the progress of their application in real time. A program of community engagement planned for the coming year will support customers to utilise the new system and benefit from the newly implemented functionality.

Going into the new financial year, phase two of both of these collaborative projects will be to continue to review and improve processes, and develop communities of practice to standardise and align processes further across the partnering councils, allowing for opportunities to share resources and services in the future. Work has been undertaken to develop a strategy to provide a robust framework to ensure that this goal can be achieved.

This year also saw work undertaken to develop an ICT specific business continuity and disaster recovery plan, and work has continued in the development and delivery of council's Privacy Data Security Plan, in line with the Office of the Victorian Information Commissioner's Victorian Protective Data Security Standards.



# Governance Management and Other Information



## Governance

The Northern Grampians Shire Council is constituted under the *Local Government Act 2020* to provide good governance of its municipal district for the benefit and wellbeing of the municipal community. Council must in the performance of its role give effect to the overarching governance principles:

Council decisions are to be made and actions taken in accordance with the relevant law; Priority is to be given to achieving the best outcomes for the municipal community, including future generations; The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted; The municipal community is to be engaged in strategic planning and strategic decision making; Innovation and continuous improvement is to be pursued; Collaboration with other councils and governments and statutory bodies is to be sought; The ongoing financial viability of the council is to be ensured; Regional, state and national plans and policies are to be taken into account in strategic planning and decision making; The transparency of council decisions, actions and information is to be ensured.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that council and its administration meet the community's priorities. The community has many opportunities to provide input into council's decision-making processes including community consultation, public forums and the ability to make submissions.

Council's formal decision-making processes are conducted through council meetings. Council delegates the majority of its decision-making to council staff; these delegations are exercised in accordance with adopted council policies.

## Council Meetings

Council meetings are held on the first Monday of each month at 12.30pm and venues for meetings alternate between Stawell and St Arnaud. Any additional unscheduled meetings or changes to the council meeting timetable are publicised through local media avenues. Meetings are livestreamed, open to members of the community and Public Question Time is a regular feature at council meetings, giving residents the opportunity to ask questions on any council related matter. During 2022-23 there were 15 council meetings and 6 unscheduled council meeting.

### Councillor Briefings

Councillors and administration meet weekly, informally, for the purpose of discussing the business of council. In 2022-23 36 councillor briefings were held.

The following table provides a summary of councillor attendance at these meetings for 2022-23.

	Council	Unscheduled Council	Briefings
No. of Meetings	15	6	36
Cr Lauren Dempsey	15	6	35
Cr Kevin Erwin	15	6	36
Cr Murray Emerson	15	6	35
Cr Trevor Gready	15	6	36
Cr Rob Haswell	15	6	35
Cr Eddy Ostarcevic	14	4	35
Cr Karen Hyslop (elected 11 November 2022)	6	4	22
Cr Tony Driscoll (vacated 31 July 2022)	1	0	1

	Audit and Risk Committee
No. of Meetings	4
Cr Kevin Erwin	4
Cr Murray Emerson	3

## Conflict of Interest

By its very nature, local government is close to the community and it must be clear that personal or private interests do not affect the way duties for council are performed or compromise the ability to act in the public interest. Councillors are elected by the residents and ratepayers to act in the best interests of the community and that is a position of trust that requires councillors to act in the public interest. When a council delegates its powers to a council officer or a committee, the committee or officer also needs to act in the public interest. The *Local Government Act 2020* defines the circumstances when there may be a conflict of interest and describes the actions that must be taken when a conflict exists. Council's Governance Rules set out the procedures by which conflicts of interest must be declared.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflicts of interests. During 2022-23 four conflicts of interest were declared at council meetings and 13 conflicts of interest at informal meetings of councillors.

## Councillor Allowances

Mayors and councillors are entitled to receive an allowance while performing their duty as an elected official. On 7 March 2022, in accordance with section 23A of the Victorian Independent Remuneration Tribunal and *Improving Parliamentary Standards Act 2019 (Vic)*, the Tribunal made the Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No. 01/2022. The Determination applies to all Mayors, Deputy Mayors and Councillors in all Victorian Councils and takes effect from 18 December 2021. The Determination sets a base allowance for each Council member and Northern Grampians Shire Council remains a Category 1 council.

Base allowance (\$ per annum)

	Category 1	Category 2	Category 3	Category 4
Mayors	\$74,706	\$96,470	\$119,316	\$238,634
Deputy Mayors	\$37,353	\$48,235	\$59,659	\$119,317
Councillors	\$24,080	\$30,024	\$35,972	\$53,957

As at 30 June 2023.

The Determination provides for further scheduled annual increases to allowance values until 18 December 2025. The next increase will take effect 1 July 2023, with another scheduled on 18 December 2023. Councillors are also entitled to a Remote Area Travel Allowance.

The Tribunal determined to:

Set a remote area travel allowance for a council member who normally resides more than 50km by the shortest practicable road distance from the location or locations specified for the conduct of ordinary, special or committee meetings of the council, or any municipal or community functions which have been authorised by council resolution for the council member to attend; Set the remote area travel allowance at \$45 for each day on which one or more meetings or authorised functions were attended by the council member up to a maximum of \$5,625 per annum.

## Councillor Expenses

Councillors and delegated committee members are to be supported in undertaking their duties by assuring that reimbursement of expenses and access to resources and support are provided in an equitable manner to cater for their full participation in council business, while also recognising individual needs and circumstances. In accordance with the *Local Government Act 2020*. Council's Council Expenses Policy provides guidance on the reimbursement of out of pocket expenses and provision of support for councillors and members of delegated committees of council to enable them to perform their duties and to ensure that they are not financially or otherwise disadvantaged in undertaking their official council duties. Guidance is also included on entitlements, the process for reimbursement and reporting requirements.

The following table contains a summary of the allowances and expenses paid to each councillor during the year:

Councillors	Allowance \$	Remote Area Travel Allowance \$	Travel Reimbursement	Council paid expenses directly \$	Total \$
Cr Lauren Dempsey	25,185.55	177.00	333.44	11,386.49	37,082.48
Cr Kevin Erwin	63,175.91	221.00	0.00	20,240.71	83,637.62
Cr Murray Emerson	36,649.16	266.00	0.00	3,554.69	40,469.85
Cr Trevor Gready	25,168.70	177.00	0.00	1,815.30	27,161.00
Cr Rob Haswell	25,168.70	221.00	0.00	181.92	25,571.62
Cr Eddy Ostarcevic PhD	25,168.70	177.00	0.00	2,065.85	28,341.55
Cr Karen Hyslop (elected 11 November 2022)	18,269.91	89.00	0.00	8,670.81	27,029.72
Cr Tony Driscoll (vacated 31 July 2022)	6,533.50	44.00	0.00	13.40	6,590.90
<b>Total</b>	<b>225,320.13</b>	<b>2,302.00</b>	<b>333.44</b>	<b>47,929.17</b>	<b>275,884.75</b>

The *Local Government (Planning and Reporting) Regulations 2020* require councils to detail councillor expenses in their Annual Reports in five distinct categories and the above summary of Council paid expenses amounting to \$47,929.17 is detailed below into these categories:

Councillors	Travel Expenses	Expenses to support the performance of the role		Professional development expenses
	Travel Expenses	Car Mileage	Information & Communication Technology	Conference & Training Expenses
Cr Kevin Erwin (Mayor November 2022 - )	0.00	19,305.29	178.16	757.26
Cr Murray Emerson (Mayor August 2022 – November 2022)	0.00	1,337.20	1,033.18	1,184.31
Cr Lauren Dempsey	0.00	630.61	0.00	10,755.88
Cr Trevor Gready	0.00	553.09	0.00	1,262.21
Cr Rob Haswell	0.00	0.00	178.16	3.76
Cr Eddy Ostarcevic PhD	0.00	0.00	0.00	2,065.85
Cr Karen Hyslop (elected 11 November 2022)	0.00	328.05	0.00	8,342.76
Cr Tony Driscoll (vacated 31 July 2022)	0.00	0.00	13.40	0.00
<b>Total</b>	<b>0.00</b>	<b>22,154.24</b>	<b>1,402.90</b>	<b>24,372.03</b>



## Management

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by council. Council’s Governance and Management Checklist results are set out in the section below.

## Audit and Risk Committee

Council must establish an Audit and Risk Committee, an independent advisory committee to council, established to:

Monitor the compliance of council policies and procedures with overarching governance principles and relevant legislation; Monitor council financial and performance reporting; Monitor and provide advice on risk management and fraud prevention systems and controls. A Committee Charter sets out the appropriate authority, composition, meeting requirements and responsibilities of the committee to ensure good practice and compliance with the requirements of the *Local Government Act 2020*, and is supported by council’s Audit Committee Guidelines. The Audit and Risk Committee consists of three independent members and two councillors. Sitting independent members are Mr Peter Knights (Chair), Mr Tony Roberts and Mrs Lynn Jensz. Independent members are appointed for a three year term with the appointment of each staggered to ensure that only one new appointment is made in any one year. The Audit and Risk Committee meets at least four times a year and has authority to convene additional meetings, as circumstances require.

The Chair is paid an annual allowance of \$2,544 and the independent members a remuneration of \$255 per meeting attended.

Audit and Risk Committee Independent Members	Remuneration
Mr Peter Knights	\$2,544.00
Mr Tony Roberts	\$0.00 (Donates time)
Mrs Lynn Jensz	\$765.00
<b>Total</b>	<b>\$3,309.00</b>

Records Management

Council has particular responsibilities under the *Public Records Act 1973* and has a current Records Management Policy which establishes a council wide consistency in the management of records and a framework for the creation, capture, access, management, storage and disposal of records of all agency functions, irrespective of format, within the council. Council also has a current Records Digitisation Policy which establishes a framework for the conversion of hard copy documents (source records) to digital format and the subsequent disposal of the source records. It is mandatory for all Victorian government agencies that are digitising physical records with the view to disposing of the physical source records to comply with Public Records Office of Victoria (PROV) Digitisation Specifications. In 2023 work commenced work to implement a new records management system that will see council replace its Electronic Document Records Management System with management of records ‘in place’ directly in Microsoft M365 Teams. This project is being undertaken in partnership with Southern Grampians, West Wimmera and the Borough of Queenscliffe Councils providing procurement savings and group purchasing power and the opportunity to create a platform of similar systems and process that can enable shared services into the future. Each council was successful in obtaining Regional Council Transformation Program (RCTP) Round 2 grant funding towards this project.

Organisational Risk Management

Council has focused on risk assurance and mitigating high risk areas throughout the year. An audit plan has been developed to capture these assurance activities and ensure recommendations on risk mitigation improvements are monitored to completion. Some areas of identified high risk include:

Procurement and contract management (gap analysis audit undertaken); Climate Change Adaption Planning (inclusion in Municipal Health and Wellbeing Plan and Asset Management Plan); Cemetery Trust legislative compliance (resource allocated to undertake review); *Native Title and Aboriginal Heritage Act* compliance (training undertaken for relevant staff); *Environmental Protection and Biodiversity Conservation Act* compliance (training undertaken for relevant staff); Cyber security (maturity assessment undertaken); Occupational Health and Safety (arrangements made to undertake system compliance audit in 2023-24); *Environmental Protection Act* – general environmental duty (arrangements made to undertake gap analysis audit in 2023-24).

These initiatives were conducted alongside the council’s regular annual audit program which includes areas such as financial reporting, pool safety assessments and aged care quality standards.



## Information publicly available under the *Local Government Act 2020* or any other Act

Council is required to provide in its Annual Report a summary of the information which is publicly available for the purposes of the council's Public Transparency Policy and the ways in which that information can be accessed by members of the municipal community.

The following documents are made available for public inspection in a number of formats including the council's website. On the website there is a list of all documents council makes available including public registers; alternatively by contacting the council's Governance Team on 03 5358 8700. All documents for which council has a legislative requirement to make available to the public are also listed in the council's FOI Part II Statement on our website.

No	Act / Section	Description	Manner
<b>Building Act 1993</b>			
1.	s 11(2)	Notice of the fact that a regulation under Part has ceased to have effect in the municipal district or part of it	Newspaper circulating in municipal district
2.	s 31	Register of building permits	Available for inspection by any person during normal office hours
3.	s 74	Register of occupancy permits and temporary approvals/amendments	Available for inspection by any person during normal office hours
4.	s 126	Register of emergency orders, building notices or building orders	Available for inspection by any person during normal office hours
5.	s 192A(8)	Copy of the most recent map given to council under subsection (7)	Available for inspection at the council's office during office hours free of charge
6.	s 230	Register of exercise of powers of entry	Made available for inspection by the Authority on request
<b>Building Regulations 2018</b>			
7.	r 50	Copy of any documents submitted with an application for a building permit	On request of an owner/mortgagee of the building/land or person authorised in writing by such person
8.	rr 51 & 52	Certain information on request	On request and payment of a fee
9.	r 149(4)	Copy of each designated special area map applicable	Available for public inspection at the council office during office hours free of charge
<b>Catchment and Land Protection Act 1994</b>			
10.	s 22L(1)	Approved roadside weed and pest animal management plan	Copy made available for inspection at council's office during normal office hours at and published on website as soon as practicable after the plan is approved
11.	s 22M(1)	Consolidated version of approved roadside weed and pest animal management plan	Copy made available for inspection at council's office during normal office hours at and published on website as soon as practicable after the plan is approved
<b>Cemeteries and Crematoria Act 2003</b>			
12.	ss 60(1) and 70(2)	Council as a Cemetery Trustee has a duty to make information in records available to the public for historical or research purposes and plans of existing place of interment available to the public.	Available for public inspection
<b>Country Fire Authority Act 1958</b>			
13.	s 50E(4)	Municipal Council Neighbourhood Safer Places Plan	Make available at Council's office for public inspection and website

Development Victoria Act 2003			
14.	s 56E(3)	Register of Certificate	Made available for inspection by Development Australia or any other interested person
Domestic Animals Act 1994			
15.	s 10A(3)(a)	Resolution made by council under s 10A	Government Gazette and newspaper circulating in municipal district
16.	s 10C(5)	Resolution made by council under s 10C	Government Gazette and newspaper circulating in municipal district
17.	s 10D(6)	Resolution made by council under s 10D	Government Gazette and newspaper circulating in municipal district
18.	s 18	Register of all registered dogs and cats	Made available for inspection at the council's office
19.	s 25(3)	Orders made by council under s 25(3)	Government Gazette and newspaper circulating in municipal district
20.	s 26(3)	Orders made by council under s 26(3)	Government Gazette and newspaper circulating in municipal district
21.	s 68A(3)	Publish an evaluation of its implementation of the domestic animal management plan	Annual Report
Electricity Safety (Electric Line Clearance) Regulations 2020			
22.	r 10(6)	Electrical Line Clearance Management Plan	Available on website
Emergency Management Act 2013			
23	s 60A(ab)	(Municipal) Emergency Management Plan	Published on Council's internet site
Filming Approvals Act 2014			
24.	Sch 1 Principle 7	Film permits issued and any other relevant information	Made available on council's website
Food Act 1984			
25.	s 7E(6)	Direction by the Minister	Annual Report
26.	s 19	Order made relating to food premises	Made available by notice published in a newspaper or by any means
27.	s 19U(4)	The method of determining the reasonable costs of an audit payable under subsection (2) and the criteria fixed under subsection (3)	Available for public inspection
28.	s 19UA(5)	The method of determining a fee under subsection (3)(a) and the considerations that apply under subsection (4)	Available for public inspection
29.	s 43	Records of registrations, renewals and transfers in relation to a particular food premises, including details of any relevant orders	Available free of charge on request
Freedom of Information Act 1982			
30.	Part II	Information concerning functions etc and documents available for inspection and purchase	In the Annual Report (can be website)
Gender Equality Act 2020			
31.	s 12(3)(a)	Gender Equality Action Plan	Made available on council's website
32.	s 13(3)	A report or other document taken to be a Gender Equality Action Plan	Made available on council's website
33.	s 15(2)(B)	Amended Gender Equality Action Plan	Made available on council's website
34.	s 20	Progress Report	Made available on council's website

Infringements Act 2006			
35.	s 9	Enforcement Agency Guidelines and Policies	Council's discretion
Land Acquisition and Compensation Act 1986			
36.	ss 19 and 23	Notice declaring interest in land to be acquired	Government Gazette and newspaper circulating in municipal district (Copy published in newspaper as soon as practicable after publication in the Government Gazette)
Local Government Act 2020			
37.	s 11(8)	Public register of delegations	Unspecified
38.	s 18(1)(d)	Mayor must report on implementation of the Council Plan	Must report to the municipal community at least once a year
39.	s 41(1)	Expenses policy in relation to reimbursement of <u>out of pocket</u> expenses	Unspecified
40.	s 45 (4)	CEO Employment and Remuneration Policy	Unspecified
41.	s 47(7)	Register of CEO's delegations	Unspecified
42.	s 48	Recruitment policy for members of council staff	Unspecified
43.	s 49	Code of Conduct for members of council staff	Unspecified
44.	s 57	Public Transparency Policy	Unspecified
45.	s 60	Governance Rules	Unspecified
46.	s 63	Terms of Reference to Delegated Committee	Unspecified
47.	s 64	Terms of Reference to Joint Delegated Committee	Unspecified
48.	s 65	Terms of Reference to Community Asset Committee	Unspecified
49.	s 66(5)	Must record in the minutes reasons for closing a meeting	Minutes made available for public inspection
50.	s 73	Proposing a local law	Made available for inspection at council's office and website (Publish notice of proposed local law until made or altered)
51.	s 74(4)	Making a local law	Copy made available for inspection at council's offices and website
52.	s 74(5)	Notice of local law made	Published in the Government Gazette, website and in any other manner prescribed by the regulations
53.	s 75	Local law as made	Copy of local law as long as local law is in force made available for inspection at council's office and website
54.	s 76(3)	Notice of amendment of any document, code, standard, rule, specification or method which contains any matter incorporated in a local law	Published on council's website
55.	s 76(4)	Copy of any document, code, standard, rule, specification or method which contains any matter incorporated in a local law	Made available for inspection at council's office and website
56.	s 88	Community Vision	Unspecified
57.	s 90	Council Plan	Unspecified
58.	s 91	Financial Plan	Unspecified
59.	s 92	Asset Plan	Unspecified
60.	s 93	Revenue and Rating Plan	Unspecified
61.	ss 94 and 95	Budget	Unspecified
62.	s 98	Annual Report	Unspecified
63.	s 107	Complaints Policy	Unspecified
64.	s 108	Procurement Policy	Unspecified

65.	s 114(2)	Selling or exchanging land	Publish notice 4 weeks prior to leasing on website and in any other manner prescribed by the regulations
66.	s 115	Lease of land	Unspecified (If lease not included in budget, must engage community engagement process in accordance with community engagement policy)
67.	s 130(2)	Register of disclosure of conflicts of interest at meetings	Unspecified (In accordance with Governance Rules)
68.	s 135(3)	Summary of personal interest returns	Made available for inspection at council's office and website
69.	s 138	Councillor Gift Policy	Unspecified
70.	s 139	Councillor Code of Conduct	Unspecified
71.	ss 307 and 308	Summary of each election campaign donation return Copy of election campaign donation return	Summary made available on council's website until the close of the roll for the next election Copy made available for inspection at council's office for 4 years

#### Local Government Act 1989

72.	s 157(2)	Notice of change to valuation system	Publish public notice – can be via website as per definition
73.	s 161(3)	Differential rates	Made available for inspection at council's office and website
74.	s 163(1B)	Special rate and special charge – public notice	Available for public inspection at the council office for at least 28 days after the publication of the notice
75.	s 223(1) (a)	Right to make a submission	Publish public notice – can be via website as per definition
76.	s 224(1A)	Register of Authorised Officers	Unspecified
78.	Sch 10 Cl 2(3)	Deviation of roads – publish notice	Government Gazette
79.	Sch 10 Cl 8(3)	Narrow or widen roads – publish notice	Government Gazette

#### Planning and Environment Act 1987

For the purposes of the *Planning and Environment Act 1987* council makes a document available in accordance with the *public availability requirements* in s.197A if council makes the document or register available-

a. In person at council offices during office hours

b. Both electronically s.197E; and

c. On request to inspect at council offices during office hours. 197D

A document or register made available in accordance with the requirements set out in this section must be made available free of charge unless otherwise provided by this Act.

80.	s 4H(1) and (2)	Copy of approved amendment	Made available in accordance with the public availability requirements during the inspection period for 2 months after the amendment comes into operation (inspection period) Made available for in person inspection (s 197B) after the inspection period on payment of the prescribed fee
81.	s 4I	Copy of the Victoria Planning Provisions incorporating all amendments to them and of all documents lodged with those amendments	Made available in accordance with the public availability requirements
82.	s 18	Amendment, the explanatory report, any document applied, adopted or incorporated in the amendment and any accompanying agreement	Made available in accordance with the public availability requirements until the amendment is approved or lapses

83.	s 21	Copy of every submission	Made available in accordance with the public availability requirements until the end of two months after the amendment comes into operation or lapses Made available for in person inspection free of charge at council's office during office hours
84.	s 26	Panel hearing reports	Made available in accordance with the public availability requirements during the inspection period – until the end of two months after the amendment comes into operation or lapses Made available in person (s 197B) any time after receiving the panel's report
85.	s 41(1) and (2)	Copy of approved amendment lodged under s 40 and any documents lodged with it	Made available in accordance with the public availability requirements for 2 months after the amendment comes into operation and after that period on payment of the prescribed fee (inspection period) Made available for in person inspection (s 197B) after the inspection period on payment of the prescribed fee
86.	s 42	Copy of the planning scheme incorporating all amendments to it and of all documents lodged with those amendments	Made available in accordance with the public availability requirements
87.	s 49	Register of all applications for planning permits and decisions/determinations relating to permits	Made available in accordance with the public availability requirements
88.	s 51	Copy of every application and the prescribed information supplied in respect of it	Made available in accordance with the public availability requirements until: (a) The end of the latest period during which an application for review may be made under ss 77, 79, 80 or 82 in relation to the application or the permit; or (b) If an application for review is made to VCAT within that period, the application is determined by VCAT or withdrawn
89.	s 56A	Register of applications referred to council (as referral authority)	Made available in accordance with the public availability requirements
90.	s 57(5)	Copy of objection to planning permit	Made available in accordance with the public availability requirements until the end of the period during which an application may be made for review of a decision on the application
91.	s 70	Copy of every permit issued	Made available in accordance with the public availability requirements
92.	s 96C(8A)	Copy of proposed permit when amendment to a planning scheme requested	Made available in accordance with the public availability requirements
93.	s 97G(6)	Copy of every permit issued under s 97F	Made available in accordance with the public availability requirements
94.	s 179	Copy of agreement	Made available in accordance with the public availability requirements

<b>Public Health and Wellbeing Act 2008</b>			
95.	s 26(7)	Municipal Public Health and Wellbeing Plan (unless s 27 applies)	Made available for inspection at the places at which the current Council Plan is available
<b>Public Interest Disclosures Act 2012</b>			
96.	s 59(4)	Procedures	Unspecified
97.	s 91ZZE(3)	Criteria for eligibility for the provision of housing if relevant	By notice published in the Government Gazette
<b>Residential Tenancies (Caravan Parks and Movable Dwellings Registration and Standards) Regulations 2020</b>			
98.	r 17	Register of caravan parks	Unspecified <i>Suggestion publication</i>
<b>Road Management Act 2004</b>			
99.	s 19	Register of public roads	Available for inspection by any person during normal office hours at a place or premises determined by council
100.	s 22(4)	Copy of summary of Ministerial direction	Annual Report
101.	s 54	Procedure for making or amending a road management plan	By notice published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the road management plan applies are situated
102.	s 55	Availability of road management plan	By notice published in the Government Gazette and in a newspaper generally circulating in the area in which the road management plan is to apply are situated
103.	s 86	Register of exercise of powers of entry	Unspecified <i>Suggested publication</i>
104.	Sch 2 Cl 5(1)	Notice of the making, amending or revoking of a declaration made under s.42	Government Gazette
<b>Road Management (General) Regulations 2016</b>			
105.	r 9(2)	Written report of review of road management plan	Available for public inspection at council offices during office hours and on website
106.	r 9(4)	A notice under r 9(3) that review of road management plan completed and notice under r 10 is not required	Published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the road management plan applies are situated
107.	r 10(2)	A notice to amend a road management plan that relates to the determination of a standard of construction, inspection, maintenance or repair under s 41 of the Act	Published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the road management plan applies are situated
108.	r 13	Availability of amendments to road management plans	Published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the amended road management plan is to apply are situated
<b>Sex Work Act 1994</b>			
109.	s 81(1)(a)	Notice of the making of the declaration made under s 80	Published on two days in a newspaper generally circulating in the area in which the premises is situated
<b>Subdivision (Procedures) Regulations 2021</b>			
110	r 33(4)	Register of subdivision permits	Available during office hours for any person to inspect free of charge
<b>Water Act 1989</b>			
111.	s 32H	Copy of approved management plan	Available for public inspection at the Council office during office hours free of charge

## Contracts

In accordance with section 10(d)(i) of the *Local Government (Planning and Reporting) Regulations 2020*, the following table is a list of contracts entered into by council valued above the contract value at which the council must invite a tender or seek an expression of interest under its Procurement Policy (i.e. \$150,000 for goods and services, \$200,000 for works):

Contract description	Contractor
Stawell Skate Park	Precision Skate Parks Pty Ltd
Plant Replacement Program	Midland Pty Ltd
Asphalting Works Queen St St. Arnaud	Centre State Asphalting
LNP Sports Oval Lighting Upgrade	De'Araugo & Lea Electrical Contractors

In accordance with section 10(d)(ii) of the *Local Government (Planning and Reporting) Regulations 2020*, the council did not enter any contracts valued above the contract value at which the council must engage a competitive process under its Procurement Policy but for which the council did not invite a tender or seek an expression of interest and which did not meet the conditions for the council to purchase goods or services without inviting a public tender or seeking an expression of interest.

## Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982* the council is required to publish certain statements in its annual report.

The *Freedom of Information Act 1982* provides the opportunity for public access to council documents and establishes a legally enforceable right for the community to access information in document form held by council. The officer with authority to make a decision in relation to a request for access to documents under the Act is Mary Scully, Manager Governance. All requests for information must be in writing and require the payment of an application fee. Council received eight requests under the *Freedom of Information Act 1982* for the period 1 July 2022 to 30 June 2023. There were no applications for review of a decision made and no disciplinary action taken against any person in respect of the administration of the Act. \$244.80 fees were collected or waived by council. A report of the operation of the Act is prepared each year and a copy of each report is available for public inspection during ordinary business hours at council's Customer Support Centre at the Stawell Town Hall. Publications under Section 7 and 8 of the *Freedom of Information Act 1982* are available to the public and can be obtained by contacting the Freedom of Information Officer.

## Public interest disclosures

The *Public Interest Disclosures Act 2012* (the Act) aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures.

In accordance with section 69 of the Act a council must include in their Annual Report information about how to access the procedures established by the council under Part 9 of that Act.

Procedures on how to make a disclosure are publicly available on council's website. Council is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year. During 2022-23 no disclosures were notified to council officers appointed to receive disclosures, or to the Independent Broad-based Anti-corruption Commission (IBAC).

## Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004*, the council must publish a copy or summary of any ministerial direction in its Annual Report. No such ministerial directions were received by council during the financial year.

## Australia Day Awards 2023

In 2023, Northern Grampians Shire marked Australia Day with celebrations in Stawell, St Arnaud, Marnoo and Stuart Mill. All events were well attended and Stawell and St Arnaud had the pleasure of hosting Australia Day ambassadors Neil Soullier OAM and Professor Paul Komesaroff.

## Kara Kara Ward

Citizen of the Year – Kyle Torney; Senior Citizen of the Year – Joy Bryce; Young Citizen of the Year - Rogan Hando; Community Event of the Year – St Arnaud Community Kitchen

## Stawell, Central and South West Wards

Citizen of the Year – Jess Maffescioni; Local Hero - John Pye; Young Citizen of the Year – Tyler Winberg; Community Event of the Year – Concongella Primary School 150th Celebration

## Governance and Management Checklist

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


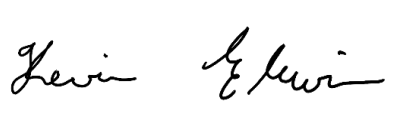
Governance and Management Items	Assessment	
1. <b>Community engagement policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act.  Date of adoption: 1 March 2021	✓
2. <b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Date of commencement of current guidelines: 1 March 2021	✓
3. <b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act.  Date of adoption: 25 October 2021	✓
4. <b>Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act.  Date of adoption: 5 September 2022	✓

<b>5. Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act.  Date of adoption: 23 May 2022	✓
<b>6. Annual Budget</b> (plan under s.94 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 94 of the Act.  Date of adoption: 26 June 2023	✓
<b>7. Risk Policy</b> (policy outlining council's commitment and approach to minimising the risks to Council's operations)	<i>Risk Management Policy</i> Date of commencement of current policy: 6 May 2019	✓
<b>8. Fraud Policy</b> (policy outlining council's commitment and approach to minimising the risk of fraud)	<i>Fraud Prevention Policy</i> Date of commencement of current policy: 6 March 2023	✓
<b>9. Municipal emergency management planning</b> (participation in meetings of the Municipal Emergency Management Planning Committee)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year  Dates of MEMPC meetings attended: 14 September 2022, 8 March 2023	✓
<b>10. Procurement Policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act.  Date of adoption: 15 August 2022	✓
<b>11. Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	<i>Business Continuity Management Plan</i> , currently being reviewed.  Date of commencement of current plan: 18 February 2014	✓
<b>12. Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Included in the <i>Business Continuity Management Plan</i> .  Date of approval: 18 February 2014	✓
<b>12A. Complaint policy</b> (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Developed in accordance with section 107 of the Act  Date of commencement of current policy: 5 December 2022	✓
<b>12B. Workforce plan</b> (plan under section 46 of the Act outlining Council's commitment and approach to planning for current and future workforce requirements)	<i>Strategic Workforce Plan 2021-25</i> Developed in accordance with section 46 of the Act  Date of commencement of current plan: 6 December 2021	✓
<b>12C. Payment of rates and charges hardship policy</b> (policy outlining Council's commitment and approach to assisting ratepayers who are experiencing financial hardship or difficulty paying their rates)	<i>Personal Financial Hardship Policy</i>  Date of commencement of current policy: 1 June 2017  <i>COVID – 19 Financial Support and Hardship Policy</i>  Date of commencement of current policy: 28 June 2021	✓   ✓

<b>13. Risk Management Framework</b> (framework outlining council's approach to managing risks to the council's operations)	<i>Risk Management Framework</i>  Date of commencement of current framework: 13 June 2023	✓
<b>14. Audit and Risk Committee</b> (see sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act.  Date of establishment: Scheduled for 15 August 2022	✓
<b>15. Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal audit projects are selected from items identified within the council's Risk Register and appropriately qualified persons/organisations engaged to undertake the audit. Accounting professionals are employed when the project is relevant to their skill set.	✓
<b>16. Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	<i>Performance Reporting Procedure</i>  Date of adoption by Senior Leadership Team: 25 August 2015	✓
<b>17. Council Plan report</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	<i>Council Action Plan Report</i> provides the key actions that Northern Grampians Shire Council will deliver over the next 12 months to accomplish the strategic objectives set out in the Council Plan. Revised Council Plan 2021-25 was adopted by Council on 27 June 2022. CAMMS software is populated to track the Council Plan objectives, strategies and actions for 2021-25.  Date of report: 27 June 2022	✓
<b>18. Quarterly budget reports</b> (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Reports presented to council in accordance with section 97(1) of the Act  Dates reports presented: 5 September 2022, 5 December 2022, 6 March 2023, 5 June 2023	✓
<b>19. Risk reports</b> (monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reporting is understood to be an important area for Local Government. The Audit & Risk Committee monitors strategic and operational risks and reports to the Executive Leadership Team monthly and to each Audit & Risk Committee meeting to provide the opportunity to comment on Council's direction and operational management of risk.  Dates of reports: 14 September 2022, 14 December 2022, 8 March 2022, 14 June 2023	✓
<b>20. Performance reports</b> (six month reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Performance reporting legislation progress report provided to council for the six months ended 31 December 2018.  Date of reports: 1 July 2018 to 31 December 2018 reported to council 9 April 2018	✓
<b>21. Annual Report</b> (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Presented at a meeting of the Council in accordance with section 100 of the Act.  Date statements scheduled to be presented: 25 September 2023 23 October 2023	✓

<b>22. Councillor Code of Conduct</b> (code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters).	Reviewed and adopted in accordance with section 139 of the Act.  Date reviewed and adopted: 1 February 2021	✓
<b>23. Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act.  Date of review under section 11(7): 6 March 2023	✓
<b>24. Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act  Date Governance Rules adopted: 15 August 2022	✓

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

 <b>Brent McAlister</b> <b>Chief Executive Officer</b> Dated: 30 June 2023	 <b>Cr Kevin Erwin</b> <b>Mayor</b> Dated: 30 June 2023
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# Environment and Community Safety Initiatives

## Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report. Council adopted the Domestic Animal Management Plan 2021-25 on 8 November 2021. The purpose of the DAMP is to:

Document current processes and practices under NGSC animal management responsibilities; Increase compliance with the *Domestic Animals Act 1994*; Increase pet owners' knowledge of the principles of responsible pet ownership; Enhance community safety and awareness; Assist the Bureau of Animal Welfare (AgVic) to achieve its stated objectives of reducing the numbers of dogs and cats being euthanised. This is an ongoing problem which the council is constantly trying to address; Maximise the numbers of dogs and cats that are registered in the NGSC municipality; Take community views on animal management matters into account; Comply with the relevant provisions of the *Domestic Animals Act 1994*.

## Areas of success from the 2021-25 DAMP

Officers attended a range of training including Annual Animal Management Officer training, dog and cat bite training, aggressive persons training and POCTA training; Over 90% of animal registrations renewed with all outstanding and known unregistered animals being followed up by way of a Notice to Comply; Increased number of feral cats trapped across the shire; Dogs off leash in recreational open spaces was targeted - planned patrols of "hot spots" provided an opportunity to educate the community on legislative requirements for dogs in public spaces; the council's *General Local Law* was reviewed with dog control laws being removed with the council resolving to make an order specifying where dogs can be walked off leash; Local social media pages monitored for awareness of current animal issues; Relationships developed and improved with St Arnaud Vet and Victoria Police to assist the community with animals after hours; St Arnaud pound reopened as a temporary holding facility to ensure dogs can be secured whilst officers are unavailable.



## Service Improvements

Council have commenced an upgrade of the Stawell Pound to meet compliance under the Code of Practice for Pounds and Shelters and to increase capacity in times of an emergency. Further improvements and additions will be implemented throughout 2022-23 in order to provide suitable isolation areas, cat housing and enrichment spaces in accordance with the Code of Practice requirements.

A targeted and proactive approach was implemented in the St Arnaud area to reduce the number of feral cats in that location, resulting in a large number of feral cats being trapped. St Arnaud Veterinary clinic was also engaged to assist the council with treatment, rehoming and euthanising animals from the St Arnaud area.

Council has also re-opened the old St Arnaud pound to be used as a temporary holding facility for dogs when officers are not able to attend St Arnaud in a reasonable time, including after hours. Council is also working with Victoria Police and the local vet to ensure assistance can be provided whilst officers are unavailable.

## Food Act Ministerial Directions

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



# Financial Sustainability Initiatives

## Keeping Financials In Check

Council continues to meet its reporting and accountability requirements. The Audit and Risk Committee, consisting of two councillors and three external representatives, meet four times each financial year as set out in the Audit and Risk Committee Charter. The committee's role is to focus on identified risks to the organisation, risk management, financial and governance responsibilities and to review processes to provide assurance regarding the council's performance. Work towards long term sustainability is ongoing. Council maintains a 10 year Financial Plan which provides the context for resource allocation decisions and is the base of each year's budget.

### Internal Audit

The internal audit function is designed to provide independent and objective assurance that the appropriate processes and controls are in place across council. Internal audit projects are selected from items deemed to be of inherently high risk and appropriately qualified persons/organisations are engaged to undertake the audit. Third party audits and inspections by WorkSafe are reviewed by the Audit and Risk Committee and progress on addressing any issues raised is monitored. Council completed a review of the internal audit function during the 2022-23 year and has a work plan in place for the 2023-24 year.

### External Audit

Council is externally audited by the Victorian Auditor-General. For the 2022-23 year the annual external audit of the council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative. The external auditors attend the September Audit and Risk Committee meeting to present the annual Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

## PERFORMANCE STATEMENT (ANNUAL REPORT INSERT)

### Sustainable Capacity Indicators

For the year ended 30 June 2023

Indicator / measure [formula]	Results				Comment
	2020	2021	2022	2023	
<b>Population</b>					
Expenses per head of municipal population	\$3,380.37	\$3,960.01	\$4,001.49	\$4,033.21	There has been a steady increase in operating expenditure over the past 4 years with minimal population growth which leads to these changes.
[Total expenses / Municipal population]					
Infrastructure per head of municipal population	\$37,149.27	\$36,859.60	\$39,285.74	\$37,452.21	
[Value of infrastructure / Municipal population]					
Population density per length of road	3.37	3.38	3.37	3.52	
[Municipal population / Kilometres of local roads]					
<b>Own-source revenue</b>					
Own-source revenue per head of municipal population	\$1,779.25	\$1,867.67	\$1,951.41	\$1,977.58	
[Own-source revenue / Municipal population]					
<b>Recurrent grants</b>					
Recurrent grants per head of municipal population	\$1,013.16	\$1,056.21	\$1,264.92	\$1,361.26	There has been an increase in the amount of recurrent funding that council has received, along with the minimal population growth, increases this indicator.
[Recurrent grants / Municipal population]					
<b>Disadvantage</b>					
Relative Socio-Economic Disadvantage	1.00	1.00	1.00	2.00	
[Index of Relative Socio-Economic Disadvantage by decile]					
<b>Workforce turnover</b>					
Percentage of staff turnover	15.0%	17.9%	25.8%	25.1%	This is slightly higher than expected but consistent with Rural Councils staff turnover.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100					

## Service Performance Indicators

For the year ended 30 June 2022

Service/indicator /measure [formula]	Results				Comment
	2020	2021	2022	2023	
<b>Aquatic Facilities</b>					
<b>Utilisation</b>					
Utilisation of aquatic facilities	4.43	3.25	5.22	6.55	Increase in usage for relates to the higher number in the learn to swim programs that are held at the centres.
[Number of visits to aquatic facilities / Municipal population]					
<b>Animal Management</b>					
<b>Health and safety</b>					
Animal management prosecutions	0%	0%	0%	0%	
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					
<b>Food Safety</b>					
<b>Health and safety</b>					
Critical and major non-compliance outcome notifications	100.00%	88.89%	90.91%	100.00%	Previous year a non-compliant business closed before the inspection could be carried out. This year with increased resources we are able to improve the service to the community.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non- compliance notifications about a food premises] x100					
<b>Governance</b>					
<b>Satisfaction</b>					
Satisfaction with council decisions	50	55	55	55	
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					
<b>Libraries</b>					
<b>Participation</b>					
Active library borrowers in municipality	12.92%	10.63%	8.61%	7.98%	
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100					
<b>Maternal and Child Health (MCH)</b>					
<b>Participation</b>					
Participation in the MCH service	84.02%	87.28%	84.28%	85.23%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
<b>Participation</b>					
Participation in the MCH service by Aboriginal children	89.47%	89.19%	84.21%	86.21%	
[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					
<b>Roads</b>					
<b>Satisfaction</b>					
Satisfaction with sealed local roads	50	54	53	53	The communities perception of the condition of the road network has decreased during this period. This could be related to flood damaged roads.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					
<b>Statutory Planning</b>					
<b>Decision making</b>					
Council planning decisions upheld at VCAT	0.00%	0.00%	0.00%	0.00%	
[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					
<b>Waste Collection</b>					
<b>Waste diversion</b>					
Kerbside collection waste diverted from landfill	31.69%	32.02%	30.41%	28.99%	
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

## Financial Performance Indicators

For the year ended 30 June 2023

Dimension/indicator/measure	Results				Forecasts				Material Variations and Comments
	2020	2021	2022	2023	2024	2025	2026	2027	
<b>Efficiency</b>									
<b>Expenditure level</b>									
Expenses per property assessment	\$4,125.78	\$4,799.23	\$4,554.10	\$4,785.00	\$4,498.60	\$4,617.40	\$4,681.50	\$4,771.00	There has been a steady increase in operating expenditure over the past 4 years with minimal population growth which leads to these changes.
[Total expenses / Number of property assessments]									
<b>Revenue level</b>									
Average rate per property assessment	\$1,607.79	\$1,637.26	\$1,595.20	\$1,627.00	\$1,686.70	\$1,737.30	\$1,784.12	\$1,826.84	
[Total rate revenue (general rates and municipal charges) / Number of property assessments]									
<b>Liquidity</b>									
<b>Working capital</b>									
Current assets compared to current liabilities	396.07%	254.45%	279.48%	283.46%	154.64%	112.94%	89.58%	76.69%	This relates to uncomplete works at the end of the year which are to be completed in future years. This also shows that council has a heavy reliance on funding from other agencies.
[Current assets / Current liabilities] x100									
<b>Unrestricted cash</b>									
Unrestricted cash compared to current liabilities	235.06%	131.73%	95.01%	159.37%	129.46%	90.10%	64.40%	51.51%	This relates to the timing of payment for project work at the end of the financial year, where invoices are not due until the new year.
[Unrestricted cash / Current liabilities] x100									
<b>Obligations</b>									
<b>Loans and borrowings</b>									
Loans and borrowings compared to rates	13.48%	11.99%	5.67%	5.12%	4.97%	6.78%	1.90%	1.85%	Compared to last year there was a larger payment for an interest only loan
[Interest bearing loans and borrowings / Rate revenue] x100									
Loans and borrowings repayments compared to rates	1.80%	1.70%	6.02%	0.72%	0.21%	0.19%	4.98%	0.07%	
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
<b>Indebtedness</b>									
Non-current liabilities compared to own source revenue	16.71%	9.75%	8.07%	7.90%	6.51%	5.01%	4.89%	4.79%	
[Non-current liabilities / Own source revenue] x100									
<b>Asset renewal and upgrade</b>									
Asset renewal and upgrade compared to depreciation	75.08%	53.82%	91.97%	87.29%	75.95%	151.82%	57.71%	52.00%	
[Asset renewal and asset upgrade expense / Asset depreciation] x100									
<b>Operating position</b>									
<b>Adjusted underlying result</b>									
Adjusted underlying surplus (or deficit)	-16.16%	-26.39%	-21.64%	-15.63%	-24.12%	-24.40%	-29.94%	-29.63%	This shows that council has a heavy reliance on non-own sourced funding to enable it to operate.
[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100									
<b>Stability</b>									
<b>Rates concentration</b>									
Rates compared to adjusted underlying revenue	53.82%	51.11%	51.65%	47.16%	55.56%	55.74%	58.86%	58.92%	The change here relates to the changes in property values in the current year.
[Rate revenue / Adjusted underlying revenue] x100									
<b>Rates effort</b>									
Rates compared to property values	0.64%	0.51%	0.54%	0.39%	0.39%	0.38%	0.37%	0.36%	
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

# Report of Operations

## REPORT OF OPERATIONS (ANNUAL REPORT INSERT)

### Service Performance Indicators

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

Service / indicator / measure	Results				Comments
	2020	2021	2022	2023	
<b>Aquatic Facilities</b> <b>Service standard</b> <i>Health inspections of aquatic facilities</i>  [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	0.50	0.50	0.50	0.50	
<b>Utilisation</b> <i>Utilisation of aquatic facilities</i>  [Number of visits to aquatic facilities / Municipal population]	4.43	3.25	5.22	6.55	Increase in usage for relates to the higher number in the learn to swim programs that are held at the centres.
<b>Service cost</b> <i>Cost of aquatic facilities</i>  [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$6.52	\$9.01	\$7.43	\$4.52	This is due to the increased patronage in the centres due to the increase in the Learn to Swim programs.
<b>Animal Management</b> <b>Timeliness</b> <i>Time taken to action animal management requests</i>  [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	4.52	3.64	4.87	2.75	Number of days is lower due to improved staff capacity and workflows being updated to reflect correct timeframes.
<b>Service standard</b> <i>Animals reclaimed</i>  [Number of animals reclaimed / Number of animals collected] x100	45.75%	51.49%	40.72%	24.14%	The majority of animals Council collect cannot be reclaimed as they are feral animals and not owned.
<i>Animals rehomed</i>  [Number of animals rehomed / Number of animals collected] x100	25.51%	29.10%	48.42%	54.02%	An increase in feral cats and trapping activities has seen an increase in the number of animals collected. Council utilises the services of pet rescues to rehome a large number of animals that are suitable for rehoming.
<b>Service cost</b> <i>Cost of animal management service per population</i>  [Direct cost of the animal management service / Population]	\$19.48	\$14.33	\$12.33	\$17.37	Council undertook a service review for Community Safety during the previous reporting period which resulted in an increase in the base salary of officers and resulted in an increase in the cost of service for the reporting period
<b>Health and safety</b> <i>Animal management prosecutions</i>  [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0.00%	0.00%	0.00%	0.00%	

## REPORT OF OPERATIONS (ANNUAL REPORT INSERT)

### Service Performance Indicators

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

Service / indicator / measure	Results				Comments
	2020	2021	2022	2023	
<b>Food Safety</b>					
<b>Timeliness</b>					
<i>Time taken to action food complaints</i>	0.40	2.00	1.00	1.00	
[Number of days between receipt and first response action for all food complaints / Number of food complaints]					
<b>Service standard</b>					
<i>Food safety assessments</i>	92.03%	105.52%	86.00%	86.00%	
[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100					
<b>Service cost</b>					
<i>Cost of food safety service</i>	\$235.25	\$183.80	\$356.18	\$481.20	This has increased due to a reduction in the number of registered food premises in the shire that are needing inspections.
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]					
<b>Health and safety</b>					
<i>Critical and major non-compliance outcome notifications</i>	100.00%	88.89%	90.91%	100.00%	Previous year a non-compliant business closed before the inspection could be carried out. This year with increased resources we are able to improve the service to the community.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100					
<b>Governance</b>					
<b>Transparency</b>					
<i>Council decisions made at meetings closed to the public</i>	26.92%	24.78%	26.36%	23.62%	
[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors ] x100					
<b>Consultation and engagement</b>					
<i>Satisfaction with community consultation and engagement</i>	50.00	50.00	54.00	51.00	
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]					
<b>Attendance</b>					
<i>Councillor attendance at council meetings</i>	90.82%	94.38%	96.64%	90.48%	
[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)] x100					
<b>Service cost</b>					
<i>Cost of elected representation</i>	\$34,729.00	\$37,159.86	\$35,680.65	\$40,346.57	This has increased due to an increase in councillor allowances through out the year.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
<b>Satisfaction</b>					
<i>Satisfaction with council decisions</i>	50.00	55.00	55.00	55.00	
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

## REPORT OF OPERATIONS (ANNUAL REPORT INSERT)

### Service Performance Indicators

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

Service / indicator / measure	Results				Comments
	2020	2021	2022	2023	
<b>Libraries</b>					
<b>Utilisation</b>					
<i>Physical library collection usage</i>	1.44	1.61	0.65	1.70	This has returned a normal level after covid and renovations of the Stawell Library.
[Number of physical library collection item loans / Number of physical library collection items]					
<b>Resource standard</b>					
<i>Recently purchased library collection</i>	42.36%	52.59%	44.15%	48.69%	Council continues to review stock to ensure it is relevant to the community needs and space is important in our libraries.
[Number of library collection items purchased in the last 5 years / Number of library collection items] x100					
<b>Participation</b>					
<i>Active library borrowers in municipality</i>	12.92%	10.63%	8.61%	7.98%	
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100					
<b>Service cost</b>					
<i>Cost of library service per population</i>	\$37.89	\$30.91	\$30.97	\$20.99	There was a large operating grant receive in this year which reduces the cost of the service substantially.
[Direct cost of the library service / Population]					
<b>Maternal and Child Health (MCH)</b>					
<b>Service standard</b>					
<i>Infant enrolments in the MCH service</i>	100.00%	106.03%	100.88%	100.82%	
[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100					
<b>Service cost</b>					
<i>Cost of the MCH service</i>	\$72.83	\$71.60	\$71.60	\$61.85	There has been an increase in the amount of hours worked in the MCH area this year which reduces the cost per hour.
[Cost of the MCH service / Hours worked by MCH nurses]					
<b>Participation</b>					
<i>Participation in the MCH service</i>	84.02%	87.28%	84.28%	85.23%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
<b>Participation</b>					
<i>Participation in the MCH service by Aboriginal children</i>	89.47%	89.19%	84.21%	86.21%	
[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					
<b>Satisfaction</b>					
<i>Participation in 4-week Key Age and Stage visit</i>	95.45%	106.03%	95.61%	91.80%	
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					
<b>Roads</b>					
<b>Satisfaction of use</b>					
<i>Sealed local road requests</i>	5.34	11.93	9.93	3.39	There is not much difference between last year's figure and this year's indicator; however, there is a slight drop compared to last year; this may be due to Council attending to most of the issues before receiving complaints.
[Number of sealed local road requests / Kilometres of sealed local roads] x100					
<b>Condition</b>					
<i>Sealed local roads maintained to condition standards</i>	90.31%	90.20%	95.33%	95.90%	
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100					
<b>Service cost</b>					
<i>Cost of sealed local road reconstruction</i>	\$22.41	\$30.29	\$75.38	\$18.21	This is due to only a small area of road being reconstructed in this year.
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
<b>Service Cost</b>					
<i>Cost of sealed local road resealing</i>	\$5.68	\$4.94	\$5.06	\$6.66	This increase is due to an increase in contractor rates for the resealing program.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					

# Northern Grampians Shire Council

## Financial Report

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# Northern Grampians Shire Council

## Financial Report

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## Certification of the Financial Statements

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



Graham Haylock CPA  
**Principal Accounting Officer**

**Dated : 25 October 2023**

Stawell

In our opinion the accompanying financial statements present fairly the financial transactions of Northern Grampians Shire Council for the year ended 30 June 2023 and the financial position of the Council as at that date.

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

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



Cr Kevin Erwin  
**Mayor**

**Dated : 25 October 2023**

Stawell



Cr Murray Emerson  
**Councillor**

**Dated : 25 October 2023**

Stawell



Mr Brent McAlister  
**Chief Executive Officer**

**Dated : 25 October 2023**

Stawell

# Independent Auditor's Report

## To the Councillors of Northern Grampians Shire Council

<b>Opinion</b>	<p>I have audited the financial report of Northern Grampians Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• balance sheet as at 30 June 2023</li> <li>• comprehensive income statement for the year then ended</li> <li>• statement of changes in equity for the year then ended</li> <li>• statement of cash flows for the year then ended</li> <li>• statement of capital works for the year then ended</li> <li>• notes to the financial statements, including significant accounting policies</li> <li>• certification of the financial statements.</li> </ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2023 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**Auditor's responsibilities for the audit of the financial report**

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

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

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

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



## Comprehensive Income Statement For the Year Ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	19,516	19,333
Statutory fees and fines	3.2	458	452
User fees	3.3	1,985	1,647
Grants - operating	3.4	15,982	13,373
Grants - capital	3.4	7,267	6,718
Contributions - monetary	3.5	116	582
Contributions - non monetary	3.5	19	3
Assets recognised for the first time	3.6	3	-
Share of net profit/(deficit) of associates	6.2	(121)	160
Other income	3.7	1,622	623
<b>Total income / revenue</b>		<b>46,846</b>	<b>42,890</b>
<b>Expenses</b>			
Employee costs	4.1	(18,499)	(17,458)
Materials and services	4.2	(12,482)	(9,445)
Depreciation	4.3	(14,463)	(14,089)
Amortisation - Right of use assets	4.4	(158)	(34)
Bad and doubtful debts - allowance for impairment losses	4.5	97	(86)
Borrowing costs	4.6	(43)	(72)
Finance Costs - Leases	4.7	-	(3)
Reversal of restoration provisions	5.5	(3)	(2)
Net loss on disposal of property, infrastructure, plant and equipment	4.8	(1,400)	(2,971)
Other expenses	4.9	(898)	(1,378)
<b>Total expenses</b>		<b>(47,850)</b>	<b>(45,538)</b>
<b>Deficit for the year</b>		<b>(1,004)</b>	<b>(2,648)</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation increment	6.1	-	29,778
<b>Total other comprehensive income</b>		<b>-</b>	<b>29,778</b>
<b>Total comprehensive result</b>		<b>(1,004)</b>	<b>27,130</b>

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

Balance Sheet As at 30 June 2023			
	Note	2023 \$'000	2022 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1 (a)	26,623	25,347
Trade and other receivables	5.1 (c)	2,824	1,843
Inventories	5.2 (a)	91	426
Prepayments	5.2 (b)	446	204
<b>Total current assets</b>		<b>29,984</b>	<b>27,820</b>
<b>Non-current assets</b>			
Investment in associates	6.2	455	576
Property, infrastructure, plant and equipment	6.1	457,532	460,309
Right-of-use assets	5.8	626	208
<b>Total non-current assets</b>		<b>458,612</b>	<b>461,093</b>
<b>Total assets</b>		<b>488,596</b>	<b>488,913</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3 (a)	1,783	1,995
Trust funds and deposits	5.3 (b)	7	6
Unearned income/revenue	5.3 (c)	5,483	4,440
Provisions	5.5	3,114	3,354
Interest-bearing loans and borrowings	5.4	-	97
Lease liabilities	5.8	191	63
<b>Total current liabilities</b>		<b>10,578</b>	<b>9,955</b>
<b>Non-current liabilities</b>			
Provisions	5.5	419	364
Interest-bearing loans and borrowings	5.4	1,000	1,000
Unearned income/revenue	5.3 (c)	-	282
Lease Liabilities	5.8	435	146
<b>Total non-current liabilities</b>		<b>1,855</b>	<b>1,792</b>
<b>Total liabilities</b>		<b>12,432</b>	<b>11,747</b>
<b>Net assets</b>		<b>476,164</b>	<b>477,166</b>
<b>Equity</b>			
Accumulated surplus		123,167	125,789
Reserves	9.1	352,997	351,377
<b>Total Equity</b>		<b>476,164</b>	<b>477,166</b>

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

## Statement of Changes in Equity For the Year Ended 30 June 2023

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023</b>					
Balance at beginning of the financial year		477,166	125,789	344,265	7,112
Surplus/(Deficit) for the year		(1,004)	(1,004)	-	-
Net asset revaluation increment	9.1	-	-	-	-
Transfers from other reserves	9.1	-	(1,619)	-	1,619
<b>Balance at end of the financial year</b>		<b>476,162</b>	<b>123,166</b>	<b>344,265</b>	<b>8,731</b>

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2022</b>					
Balance at beginning of the financial year		450,036	129,099	314,487	6,450
Surplus/(Deficit) for the year		(2,648)	(2,648)	-	-
Net asset revaluation increment	9.1	29,778	-	29,778	-
Transfers from other reserves	9.1	-	(662)	-	662
<b>Balance at end of the financial year</b>		<b>477,166</b>	<b>125,789</b>	<b>344,265</b>	<b>7,112</b>

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

## Statement of Cash Flows

### For the Year Ended 30 June 2023

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and charges		19,547	19,232
Statutory fees and fines		458	452
User fees		1,070	1,696
Grants - operating		16,863	9,137
Grants - capital		7,148	10,473
Contributions - monetary		116	582
Interest received		229	2
Trust funds and deposits taken/(paid)		1	-
Other receipts		1,393	621
Employee costs		(18,687)	(17,427)
Materials and services		(12,601)	(11,286)
Other payments		(898)	(1,548)
<b>Net cash provided by operating activities</b>	9.2	<b>14,641</b>	<b>11,934</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.1	(13,503)	(15,645)
Proceeds from sale of property, infrastructure, plant and equipment		438	17
<b>Net cash used in investing activities</b>		<b>(13,064)</b>	<b>(15,628)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(43)	(72)
Repayment of borrowings		(97)	(1,092)
Interest paid - lease liability		-	(3)
Repayment of lease liabilities		(160)	(24)
<b>Net cash used in financing activities</b>		<b>(300)</b>	<b>(1,191)</b>
Net increase (decrease) in cash and cash equivalents		1,276	(4,885)
Cash and cash equivalents at the beginning of the financial year		25,348	30,232
<b>Cash and cash equivalents at the end of the financial year</b>	5.1 (a)	<b>26,624</b>	<b>25,348</b>
Financing arrangements	5.6		
Restrictions on cash assets	5.1 (b)		

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

## Statement of Capital Works For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>Property</b>		
Land	710	-
Land improvements	-	383
<b>Total land</b>	710	383
Buildings	1,959	4,687
<b>Total buildings</b>	1,959	4,687
<b>Total property</b>	2,668	5,070
<b>Plant and equipment</b>		
Plant, machinery and equipment	885	660
Computers and telecommunications	42	31
<b>Total plant and equipment</b>	927	691
<b>Infrastructure</b>		
Roads	6,482	4,790
Bridges	574	1,088
Footpaths and cycleways	473	726
Drainage	221	504
Parks, open spaces and streetscapes	2,177	2,445
Aerodromes	-	334
<b>Total infrastructure</b>	9,926	9,887
<b>Total capital works expenditure</b>	13,521	15,648
<b>Represented by:</b>		
New asset expenditure	532	2,618
Asset renewal expenditure	7,763	6,879
Asset expansion expenditure	365	72
Asset upgrade expenditure	4,862	6,079
<b>Total capital works expenditure</b>	13,521	15,648

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

## **Note 1 OVERVIEW**

### **Introduction**

The Northern Grampians Shire Council was established by an Order of the Governor in Council on 20 January, 1995 and is a body corporate.

The Council's main office is located at 59-69 Main Street, Stawell.

### **Statement of compliance**

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

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

### **Significant accounting policies**

#### **(a) Basis of accounting**

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

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

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

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

**Note 1 OVERVIEW (cont)****(a) Basis of accounting (cont)**

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with AASB 16 *Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgments

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

**Goods and Services Tax (GST)**

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

Notes to the Financial Report  
For the Year Ended 30 June 2023

Note 2 ANALYSIS OF OUR RESULTS

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. *The Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of \$250,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 27 June 2022. The Budget was based on assumptions that were relevant at the time of adoption. Council sets guidelines and parameters for income and expense targets in the Budget in order to meet Council's planning and financial performance targets for both the short and long-term. The Budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

2.1.1 Income / Revenue and expenditure

	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	19,367	19,516	149	1%	
Statutory fees and fines	356	458	102	29%	
User fees	2,023	1,985	(38)	-2%	
Grants - operating	10,753	15,982	5,229	49%	1
Grants - capital	6,210	7,267	1,057	17%	2
Contributions - monetary	49	116	67	137%	
Contributions - non monetary	10	19	9	86%	
Share of net profit/(deficit) of associates	-	(121)	(121)	100%	
Other income	749	1,622	873	117%	3
<b>Total income / Revenue</b>	<b>39,517</b>	<b>46,846</b>	<b>7,329</b>	<b>19%</b>	
<b>Expenses</b>					
Employee costs	(18,427)	(18,499)	(72)	0%	
Materials and services	(10,843)	(12,482)	(1,639)	15%	4
Depreciation	(14,139)	(14,463)	(324)	2%	5
Amortisation - right of use assets	(86)	(158)	(72)	84%	
Bad and doubtful debts - allowance for impairment losses	-	97	97	-100%	
Borrowing costs	(73)	(43)	30	-41%	
Reversal of restoration provisions	-	(3)	(3)	100%	
Net loss on disposal of property, infrastructure, plant and equipment	-	(1,400)	(1,400)	-100%	6
Other expenses	(941)	(898)	43	-5%	
<b>Total expenses</b>	<b>(44,508)</b>	<b>(47,850)</b>	<b>(3,342)</b>	<b>8%</b>	
<b>Surplus for the year</b>	<b>(4,992)</b>	<b>(1,004)</b>	<b>3,988</b>	<b>-80%</b>	

**Note 2.1 Performance against budget (cont)**

**2.1.1 Income / Revenue and expenditure (cont)**

**(i) Explanation of material variations**

Variance Ref	Item	Explanation
1	Grants - Operating	Council received and recognised the full allocation of 2023/24 Financial Assistance Grants in the current year. Council was expecting less than the full amount.
2	Grants - capital	Council received unbudgeted grant funding from various state and federal governments including the Local Roads and Community Infrastructure program.
3	Other income	Council received an increase in child care benefit (\$50k), interest income (\$96k) and rental income (\$140k). A major component of the variance relates to reimbursement income received (\$240k).
4	Materials and services	Upon analysis of the capital expenditure, a portion of the variance, relates to expenses reallocated as they were not capital in nature.
5	Depreciation	Higher depreciation expenses is mainly due to the impact of the 2021-22 asset revaluations not known at the time of budget adoption.
6	Net loss on disposal of property, infrastructure, plant and equipment	Net loss is due to the need to write off the un-depreciated book value of assets that were replaced during the course of the financial year.

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 2.1 Performance against budget (cont'd)

#### 2.1.2 Capital Works

	Budget adopted 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	-	710	710	-100%	1
<b>Total Land</b>	-	710	710	0%	
Buildings	680	1,959	1,279	188%	2
<b>Total Buildings</b>	680	1,959	1,279	188%	
<b>Total Property</b>	680	2,668	1,988	292%	
<b>Plant and Equipment</b>					
Plant, machinery and equipment	790	885	95	12%	3
Computers and telecommunications	69	42	(27)	-39%	4
<b>Total Plant and Equipment</b>	859	927	68	8%	
<b>Infrastructure</b>					
Roads	4,473	6,482	2,009	45%	5
Bridges	1,066	574	(492)	-46%	6
Footpaths and cycleways	228	473	245	107%	7
Drainage	78	221	143	183%	8
Waste management	400	-	(400)	-100%	9
Parks, open spaces and streetscapes	2,960	2,177	(783)	-26%	10
Aerodromes	300	-	(300)	-100%	11
Other infrastructure	600	-	(600)	-100%	12
<b>Total Infrastructure</b>	10,105	9,926	(179)	-2%	
<b>Total Capital Works Expenditure</b>	11,644	13,521	1,877	16%	
<b>Represented by:</b>					
New asset expenditure	544	532	(12)	-2%	
Asset renewal expenditure	5,824	7,763	1,939	33%	
Asset expansion expenditure	228	365	137	60%	
Asset upgrade expenditure	5,048	4,862	(186)	-4%	
<b>Total Capital Works Expenditure</b>	11,644	13,521	1,877	16%	

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 2.1 Performance against budget (cont)

#### 2.1.2 Capital Works (cont)

##### (i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	The variance relates to two projects, one which is a continuation from previous years (Slone St) and a land related Waste Management project which was budgeted under Waste Management.
2	Buildings	This program had a large amount of carried forward works that were completed in this financial year but budgeted in previous financial years.
3	Plant, machinery and equipment	This program had a number of items that were ordered in the previous year but delivered to council in this current year.
4	Computers and telecommunications	This program is budgeted assuming that all assets will be capitalised. After the purchase of these items there a number of items that fall below the capitalisation threshold and therefore are not capitalised giving the variance.
5	Roads	The allocation of budget for roads includes bridges, footpaths and drainage. Along with the budgeting, there are a number of unbudgeted projects that were completed throughout the year, and previous works that were not completed.
6	Bridges	Due to contractor availability throughout the year this program was underspent. It is anticipated that these projects will be completed in the following financial year as contractors become available.
7	Footpaths	The allocation of budget for roads includes bridges, footpaths and drainage. Along with the budgeting, there are a number of unbudgeted projects that were completed throughout the year, and previous works that were not completed.
8	Drainage	The allocation of budget for roads includes bridges, footpaths and drainage. Along with the budgeting, there are a number of unbudgeted projects that were completed throughout the year, and previous works that were not completed.
9	Waste management	This has been expended in the Land area within the capital works statement. This offsets the variance in the land category.
10	Parks, open spaces and streetscapes	There are a number of projects that were budgeted to finish in the 2022-23 year with a number of projects having a delayed start date. These projects will be completed in the 2023-24 year. The projects include the Heath St Bridge, Halls Gap for example.
11	Aerodromes	This has been expended within the Roads budget as the works were to improve the runway surface.
12	Other infrastructure	This program was dependant on grant funding for a particular project where the grant application was not successful.

**Note 2.2 Analysis of Council results by program**

Council delivers its functions and activities through the following programs.

**2.2.1 Your Lifestyle**

Community life provides high quality community focused programs, service delivery and communication to residents. Community life is comprised of community care, connected communities, family services, health communities, leisure and recreational services which includes parks and sporting ovals together with social planning and investment.

**Growing Our Economy**

Growing our economy supports local festivals and events and advocates on behalf of the community for major events, tourism and cultural opportunities. Growing our economy is responsible for economic development and events and tourism. It further encompasses the planning services area that includes the assessment of town development, planning strategy and urban growth.

**Maintaining Assets**

Maintaining assets is responsible for constructing new infrastructure and maintaining existing infrastructure across a very diverse range of assets that underpin the wellbeing of the community. These assets include roads, bridges, footpaths and drainage together with community buildings.

**Community Safety**

Community safety provides efficient and effective services to meet the growing needs of the community. The service area is dedicated to the health, safety and amenity of the community. The service includes environment and waste, building safety, community protection, emergency management and municipal resources.

**Governance**

Governance provides effective governance oversight of the organisation. Human resource management provides support to the organisation and ensures councils customer focus includes communication and community engagement processes. Service areas include governance, enterprise risk and legal services.

Finance and strategy provides efficient, effective and proactive support services across council to enable the delivery of policy commitments, council vision and mission. The provision of these services includes finance services, digital information and technology, property and procurement.

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

**Note 2.2 Analysis of Council results by program**

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

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
<b>2023</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Your Lifestyle	13,286	7,675	5,611	7,954	9,560
Growing Our Economy	1,860	2,111	(251)	589	-
Maintaining Assets	25,160	29,964	(4,804)	12,098	447,979
Community Safety	1,744	1,321	423	893	-
Governance	4,796	6,778	(1,983)	1,715	31,057
	<b>46,846</b>	<b>47,850</b>	<b>(1,004)</b>	<b>23,248</b>	<b>488,596</b>

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
<b>2022</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Your Lifestyle	9,402	7,380	2,022	6,638	8,075
Growing Our Economy	2,206	2,233	(27)	964	-
Maintaining Assets	21,429	23,825	(2,396)	8,634	453,114
Community Safety	3,389	3,770	(382)	1,271	-
Governance	6,464	8,330	(1,866)	2,585	27,726
	<b>42,890</b>	<b>45,538</b>	<b>(2,648)</b>	<b>20,091</b>	<b>488,914</b>

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

#### 3.1 Rates and charges

Council uses capital improved value as the basis of valuation of all properties within the municipal district. The capital improved value of a property is its estimated realisable value if offered for sale at the time of the valuation.

The valuation base used to calculate general rates for 2022-23 was \$4,974 million (2021-22, \$3,763 million). The 2022-23 rate in the capital improved value dollar was 0.4738 cents (2021-22 0.5705 cents).

	2023 \$'000	2022 \$'000
<b>General rates</b>		
Residential rates	8,548	8,007
Commercial rates	793	754
Industrial rates	428	494
Farm rates	5,495	5,359
<b>Total general rates</b>	<b>15,264</b>	<b>14,615</b>
<b>Other rates and charges</b>		
Municipal charge	1,008	1,337
Waste management charge	2,876	2,849
Rates in lieu	357	525
Supplementary rates and rate adjustments	(2)	(5)
Cultural and recreational	12	11
<b>Total other rates and charges</b>	<b>4,251</b>	<b>4,718</b>
<b>Total rates and charges</b>	<b>19,516</b>	<b>19,333</b>

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

Annual rates and charges are recognised as revenues when Council issues annual rates notices.

Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

#### 3.2 Statutory fees and fines

Infringements and costs	11	14
Court recoveries	2	1
Land information certificates	32	44
Permits	318	350
Other statutory fees and fines	95	43
<b>Total statutory fees and fines</b>	<b>458</b>	<b>452</b>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

<b>3.3 User fees</b>	<b>2023 \$'000</b>	<b>2022 \$'000</b>
Aged and health services	667	514
Leisure centre and recreation	668	442
Child care/children's programs	231	263
Registration and other permits	139	98
Waste management services	79	75
Hire income	7	3
Rental fees	36	114
Infrastructure fees	133	111
Other fees and charges	26	27
<b>Total user fees</b>	<b>1,985</b>	<b>1,647</b>

**User fees by timing of revenue recognition**

User fees recognised over time	1,046	996
User fees recognised at a point in time	939	651
<b>Total user fees</b>	<b>1,985</b>	<b>1,647</b>

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

**3.4 Funding from other levels of government**

Grants were received in respect of the following

**Summary of grants**

Commonwealth funded grants	18,072	14,752
State funded grants	5,176	5,339
<b>Total grants received</b>	<b>23,248</b>	<b>20,091</b>

**(a) Operating grants**

*Recurrent - Commonwealth Government*

Financial Assistance Grants	11,651	10,799
Aged care	602	641
Other	19	7

*Recurrent - State Government*

Aged care	137	113
Libraries	173	157
Maternal and child health	328	331
Recreation	471	268
Community safety	240	26
Pre school	633	95
Youth	-	25
Other	75	75

<b>Total recurrent operating grants</b>	<b>14,329</b>	<b>12,538</b>
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Notes to the Financial Report  
For the Year Ended 30 June 2023

3.4 Funding from other levels of government (cont)

*Non-recurrent - Commonwealth Government*

Pre school

Other

*Non-recurrent - State Government*

Aged care

Family and children

Pre school

Infrastructure operations

Economic development

COVID business and hospitality support

Environmental planning

Recreation

Natural disaster recovery

Other

**Total non-recurrent operating grants**

**Total operating grants**

**(b) Capital grants**

*Recurrent - Commonwealth Government*

Roads to recovery

**Total recurrent capital grants**

*Non-recurrent - Commonwealth Government*

Aerodromes

Parks, open spaces & streetscapes

Infrastructure

Buildings

*Non-recurrent - State Government*

Buildings

Land & land improvements

Footpaths and cycleways

Recreational facilities

Infrastructure

Other

**Total non-recurrent capital grants**

**Total capital grants**

	2023 \$'000	2022 \$'000
	70	70
	37	-
	18	37
	63	169
	154	5
	920	-
	-	82
	161	189
	54	-
	25	27
	114	-
	38	256
<b>Total non-recurrent operating grants</b>	<b>1,653</b>	<b>835</b>
<b>Total operating grants</b>	<b>15,982</b>	<b>13,373</b>
	1,821	1,858
<b>Total recurrent capital grants</b>	<b>1,821</b>	<b>1,858</b>
	240	150
	2,800	612
	833	114
	-	500
	646	622
	100	300
	12	232
	363	1,679
	206	564
	246	86
<b>Total non-recurrent capital grants</b>	<b>5,446</b>	<b>4,860</b>
<b>Total capital grants</b>	<b>7,267</b>	<b>6,718</b>

**(c) Recognition of grant income**

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

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

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

### 3.4 Funding from other levels of government (cont.)

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

	2023 \$'000	2022 \$'000
<b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b>		
General purpose	14,595	13,056
Specific purpose grants to acquire non-financial assets	7,267	6,718
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	1,387	317
	<b>23,248</b>	<b>20,091</b>
 <b>(d) Unspent grants received on condition that they be spent in a specific manner</b>		
<b>Operating</b>		
Balance at start of year	1,156	1,063
Received during the financial year and remained unspent at balance date	1,740	623
Received in prior years and spent during the financial year	(968)	(531)
Balance at year end	<b>1,928</b>	<b>1,156</b>
 <b>Capital</b>		
Balance at start of year	3,836	5,541
Received during the financial year and remained unspent at balance date	2,782	2,677
Received in prior years and spent during the financial year	(2,887)	(4,382)
Balance at year end	<b>3,731</b>	<b>3,836</b>

Unspent grants are determined and disclosed on a cash basis

### 3.5 Contributions

Monetary	116	582
Non-monetary	19	3
<b>Total contributions</b>	<b>135</b>	<b>585</b>
 <i>Contributions of non monetary assets were received in relation to the following asset classes.</i>		
Roads	19	-
<b>Total non-monetary contributions</b>	<b>19</b>	<b>-</b>

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

### 3.6 Assets recognised for the first time

Net increment on revalued assets (found assets)	3	-
<b>Total net increment on revalued assets</b>	<b>3</b>	<b>-</b>

Assets recognised for the first time are recognised as revenue when Council obtains control over the asset. Likewise, lost assets are assets previously recognised, that could not be identified by the GIS and removed from the asset register.

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

**3.7 Other income**

Interest Income
Rental Income
Contributions
Reimbursements
Other Income
<b>Total other income</b>

2023 \$'000	2022 \$'000
229	2
140	-
478	-
240	191
535	430
<b>1,622</b>	<b>623</b>

Interest is recognised as it is earned.

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

**Note 4 The cost of delivering services**

**4.1 (a) Employee costs**

Salary & wages
less capitalised wages and salaries

16,950	15,872
(1,033)	(828)
<b>15,918</b>	<b>15,044</b>

Wages and salaries
Workcover
LSL provision movement
Superannuation
Fringe Benefit Tax
Other
<b>Total employee costs</b>

15,918	15,044
346	469
152	202
1,742	1,520
4	(16)
338	239
<b>18,499</b>	<b>17,458</b>

**(b) Superannuation**

Council made contributions to the following funds:

**Defined benefit fund**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)

52	57
<b>52</b>	<b>57</b>

Employer contributions payable at reporting date.

(11)	(0)
------	-----

**Accumulation funds**

Employer contributions to Local Authorities Superannuation Fund (Vision Super)

Aware Super
Australian Super
VicSuper Future Saver
Hesta Super Fund
Rest Superannuation
Hostplus Superannuation Fund
Cbus
Employer contributions - other funds

832	837
72	66
145	56
64	33
61	33
58	45
50	39
57	50
352	305
<b>1,690</b>	<b>1,463</b>
0	(68)

Employer contributions payable at reporting date.

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

Notes to the Financial Report  
For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>4.2 Materials &amp; Services</b>		
Contractors	3,231	2,897
Cleaning	306	306
Legal services	90	42
Debt collection	36	1
Agency and labour hire	389	544
Minor equipment	164	111
Medical services	7	4
Food and beverages	63	66
Other materials and services	2,578	1,550
Utilities	467	535
Rental/hire	10	5
Security	46	47
Administration	94	89
Advertising	139	104
Memberships, subscriptions, publications	219	182
Information Technology	1,368	766
Insurance	582	562
Consultants	1,712	1,055
General Maintenance	980	581
<b>Total materials and services</b>	<b>12,482</b>	<b>9,445</b>

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

	2023 \$'000	2022 \$'000
<b>4.3 Depreciation</b>		
Buildings	2,054	1,867
Plant and equipment	823	895
Infrastructure	11,586	11,327
<b>Total depreciation</b>	<b>14,463</b>	<b>14,089</b>

Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.

**4.4 Amortisation - Right of use assets**

Vehicles	158	34
<b>Total Amortisation - Right of use assets</b>	<b>158</b>	<b>34</b>

Refer to note 5.8 for a more detailed breakdown of amortisation charges and accounting policy.

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

**4.5 Bad & Doubtful Debts - allowance for impairment losses**

	<b>2023 \$'000</b>	<b>2022 \$'000</b>
Other debtors	(97)	86
<b>Total bad and doubtful debts - allowance for impairment losses</b>	<b>(97)</b>	<b>86</b>

**Movement in allowance for impairment losses in respect of debtors**

Balance at the beginning of the year	163	78
New provisions recognised during the year	-	84
Amounts provided for but recovered during the year	(97)	-
<b>Balance at the end of year</b>	<b>66</b>	<b>163</b>

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

**4.6 Borrowing costs**

Interest on loans	43	72
<b>Total borrowing costs</b>	<b>43</b>	<b>72</b>

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

**4.7 Finance Costs - Leases**

Interest - lease liabilities	-	3
<b>Total finance costs</b>	<b>-</b>	<b>3</b>

**4.8 Net loss on disposal of property, infrastructure, plant and equipment**

Proceeds from sale of assets	438	17
Written down value of assets disposed	(1,838)	(2,988)
<b>Total net loss on disposal of property, infrastructure, plant and equipment</b>	<b>(1,400)</b>	<b>(2,971)</b>

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

**4.9 Other expenses**

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	36	28
Auditors' remuneration - Internal Audit	11	15
Councillors' allowances	227	215
Community contributions	168	788
Operating lease rentals	247	292
Other	209	39
<b>Total other expenses</b>	<b>898</b>	<b>1,378</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

### Note 5 Our financial position

#### 5.1 Financial assets

##### (a) Cash and cash equivalents

	2023 \$'000	2022 \$'000
Cash on hand	2	2
Cash at bank	26,621	25,345
<b>Total cash and cash equivalents</b>	<b>26,623</b>	<b>25,347</b>

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

##### (c) Trade and other receivables

###### Current

###### *Statutory receivables*

Rates debtors	1,252	1,139
Net GST receivable	279	238

###### *Non statutory receivables*

Other debtors	1,358	630
Provision for doubtful debts - other debtors	(66)	(163)

<b>Total trade and other receivables</b>	<b>2,824</b>	<b>1,844</b>
--	--------------	--------------

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

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.1 Financial assets (cont)

#### (d) Ageing of Receivables \*

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

	2023 \$'000	2022 \$'000
Current (not yet due)	791	21
Past due by up to 30 days	191	325
Past due between 31 and 90 days	280	13
Past due between 91 and 365 days	29	105
Past due by more than 1 year	3	2
Total trade & other receivables	1,293	467

#### (e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$66,554 (2022: \$162,611) were impaired. The amount of the provision raised against these debtors was \$66,554 (2022: \$162,611). They individually have been impaired as a result of their doubtful collection.

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

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 90 days	-	-
Past due between 91 and 365 days	40	145
Past due by more than 1 year	25	17
Total trade & other receivables	66	163

### 5.2 Non-financial assets

#### (a) Inventories

Inventory held for distribution

	91	427
<b>Total inventories</b>	<b>91</b>	<b>427</b>

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential.

#### (b) Other assets

Prepayments

	446	205
<b>Total other assets</b>	<b>446</b>	<b>205</b>

## Notes to the Financial Report

### For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>5.3 Payables, trust funds and deposits and unearned income/revenue</b>		
<b>(a) Trade and other payables</b>		
<b>Current</b>		
<i>Non statutory payables</i>		
Trade payables	182	1,531
Accrued wages and salaries	384	170
Accrued expenses	1,217	295
<b>Total Current trade and other payables</b>	<b>1,783</b>	<b>1,995</b>
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Refundable deposits	7	6
<b>Total Current trust funds and deposits</b>	<b>7</b>	<b>6</b>
<b>(c) Unearned Income/Revenue</b>		
<b>Current</b>		
Grants received in advance - operating	1,847	965
Grants received in advance - capital	3,636	3,755
<b>Total current unearned income</b>	<b>5,483</b>	<b>4,720</b>

#### *Unearned Income*

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of capital works and operational projects. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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

#### *Purpose and nature of items*

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

## Notes to the Financial Report

### For the Year Ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>5.4 Interest-bearing liabilities and borrowings</b>		
<b>Current</b>		
Bank Borrowings - secured (1)	-	97
<b>Total current interest-bearing liabilities</b>	<b>-</b>	<b>97</b>
<b>Non-current</b>		
Bank Borrowings - secured (1)	1,000	1,000
<b>Total non-current interest-bearing liabilities</b>	<b>1,000</b>	<b>1,000</b>
<b>Total</b>	<b>1,000</b>	<b>1,097</b>
(1) Borrowings are secured by the general rates of the Council		
a) The maturity profile for Council's borrowings is:		
Not later than one year	-	97
Later than one year and not later than five years	1,000	1,000
Later than five years	-	-
	<b>1,000</b>	<b>1,097</b>

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition. At present all Council's borrowings are classified at amortised cost.

## Notes to the Financial Report

### For the Year Ended 30 June 2023

#### 5.5 Provisions

	Employee Provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Total \$ '000
<b>2023</b>				
Balance at beginning of the financial year	3,594	53	72	3,718
Additional provisions	1,380	-	8	1,388
Amounts used	(1,404)	(5)	-	(1,409)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	(164)	-	-	(164)
Balance at the end of the financial year	<b>3,406</b>	<b>48</b>	<b>80</b>	<b>3,533</b>
Provisions - current	3,114	-	-	3,114
Provisions - non-current	292	48	80	419
Balance at the end of the financial year	<b>3,406</b>	<b>48</b>	<b>80</b>	<b>3,533</b>
<b>2022</b>				
Balance at beginning of the financial year	3,563	58	65	3,686
Additional provisions	1,220	-	7	1,227
Amounts used	(1,174)	(5)	-	(1,179)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	(16)	-	-	(16)
Balance at the end of the financial year	<b>3,594</b>	<b>53</b>	<b>72</b>	<b>3,718</b>
Provisions - current	3,354	-	-	3,354
Provisions - non-current	240	53	72	364
Balance at the end of the financial year	<b>3,594</b>	<b>53</b>	<b>72</b>	<b>3,718</b>

# Notes to the Financial Report

## For the Year Ended 30 June 2023

### 5.5 Provisions (cont)

	2023 \$'000	2022 \$'000
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	1,008	919
Rostered days off	(2)	12
Long service leave	138	145
	<b>1,145</b>	<b>1,075</b>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	693	851
Long service leave	1,276	1,427
	<b>1,969</b>	<b>2,279</b>
<b>Total current provisions</b>	<b>3,114</b>	<b>3,354</b>
<b>Non-current</b>		
Long service leave	292	240
<b>Total non-current provisions</b>	<b>292</b>	<b>240</b>
Aggregate carrying amount of employee provisions:		
Current	3,114	3,354
Non-current	292	240
<b>Total aggregate carrying amount of employee provisions</b>	<b>3,406</b>	<b>3,594</b>
<b>Provisions</b>		
<b>Current</b>		
Employee provisions	3,114	3,354
	<b>3,114</b>	<b>3,354</b>
<b>Non-current</b>		
Employee provisions	292	240
Land fill & Gravel Pit restoration	128	125
	<b>419</b>	<b>364</b>

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.5 Provisions (cont)

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

#### *Annual leave*

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

Liabilities for annual leave are measured at:

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

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

#### *Long service leave*

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

Key assumptions:

	2023	2022
- discount rate	4.06%	3.26%
- inflation rate	2.00%	2.00%

Discount rates depend on the years of service and are based upon the rates released by the Department of Treasury and Finance.

#### **(b) Land fill restoration**

Non-current

2023 \$'000	2022 \$'000
48	53
<b>48</b>	<b>53</b>

Council is obligated to restore the St Arnaud landfill site to a particular standard. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on the EPA self assessment tool and the current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

## Notes to the Financial Report

### For the Year Ended 30 June 2023

5.5 Provisions (cont)	2023 \$'000	2022 \$'000
<b>c) Gravel pit restoration</b>		
Non-current	80	72
	<b>80</b>	<b>72</b>

Council is obligated to restore the Kara Kara gravel pit site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of gravel use. The provision for gravel pit restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on the required revegetation required and the infill of the site to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

5.6 Financing arrangements	2023 \$'000	2022 \$'000
The Council has the following funding arrangements in place as at 30 June 2023		
Interest bearing loans	1,000	1,097
Bank overdraft	200	200
Credit card facilities	250	250
<b>Total facilities</b>	<b>1,450</b>	<b>1,547</b>
Used facilities	1,000	1,097
Unused facilities	450	450

## Notes to the Financial Report For the Year Ended 30 June 2023

### 5.7 Commitments

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

#### (a) Commitments for expenditure

2023	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>Operating</b>					
Consultancies	197	-	-	-	197
Cleaning services	131	-	-	-	131
ICT Services	656	148	151	-	955
Total	984	148	151	-	1,283
<b>Capital</b>					
Buildings	88	-	-	-	88
Infrastructure	500	-	-	-	500
Drainage	4	-	-	-	4
Recreation facilities	631	-	-	-	631
Total	1,222	-	-	-	1,222

2022	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
<b>Operating</b>					
Consultancies	91	23	-	-	114
Cleaning services	131	-	-	-	131
Provision of transfer stations	54	32	-	-	86
ICT Services	218	218	-	-	436
Total	495	272	-	-	767
<b>Capital</b>					
Buildings	93	-	-	-	93
Drainage	899	-	-	-	899
Recreation facilities	541	-	-	-	541
Total	1,533	-	-	-	1,533

## 5.8 Leases

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

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

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

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

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

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

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

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

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

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

### Right-of-Use Assets

Balance at 1 July 2022  
Additions  
Amortisation charge  
Balance at 30 June 2023

2023 \$'000	2022 \$'000
Vehicles	Vehicles
208	95
577	147
(158)	(34)
<b>626</b>	<b>208</b>

### Lease Liabilities

Maturity analysis - contractual undiscounted cash flows  
Less than one year  
One to five years  
Total undiscounted lease liabilities as at 30 June:

191	69
435	152
<b>626</b>	<b>221</b>

Lease liabilities included in the Balance Sheet at 30 June:

Current  
Non current  
Total lease liabilities

191	63
435	146
<b>626</b>	<b>209</b>

### Short-term and low value leases

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

### Expenses relating to:

Short-term leases  
Total

2023 \$'000	2022 \$'000
247	291
<b>247</b>	<b>291</b>

Notes to the Financial Report  
For the Year Ended 30 June 2023

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2022	Acquisitions	Transfers	Found & Relinquished Assets	Revaluation	Depreciation	Disposal	Carrying amount 30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	13,199	-	-	-	-	-	-	13,199
Buildings	60,084	1,002	4,174	-	-	(2,054)	(505)	62,700
Plant and Equipment	4,972	927	196	-	-	(821)	(302)	4,972
Infrastructure	368,525	5,409	4,916	3	-	(11,588)	(1,031)	366,234
Work in progress	13,529	6,183	(9,286)	-	-	-	-	10,426
	<b>460,309</b>	<b>13,521</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>(14,463)</b>	<b>(1,838)</b>	<b>457,532</b>

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Write Offs \$'000	Closing WIP \$'000
Land & Buildings	5,900	1,667	(4,174)	-	3,392
Plant and Equipment	196	-	(196)	-	(0)
Infrastructure	7,433	4,517	(4,916)	-	7,034
Total	<b>13,529</b>	<b>6,183</b>	<b>(9,286)</b>	<b>-</b>	<b>10,426</b>

(a) Land and Buildings	Land - specialised \$'000	Land - non specialised \$'000	Land improvements \$'000	Total Land \$'000	Buildings - specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2022	12,839	360	132	<b>13,331</b>	85,884	<b>85,884</b>	5,900	<b>105,115</b>
Accumulated depreciation at 1 July 2022	-	-	(132)	<b>(132)</b>	(25,800)	<b>(25,800)</b>	-	<b>(25,932)</b>
	12,839	360	-	<b>13,199</b>	60,084	<b>60,084</b>	5,900	<b>79,183</b>
<b>Movements in fair value</b>								
Acquisition of assets at fair value	-	-	-	-	1,002	<b>1,002</b>	1,667	<b>2,668</b>
Fair value of assets disposed	-	-	-	-	(793)	<b>(793)</b>	-	<b>(793)</b>
Transfers	-	-	-	-	4,174	<b>4,174</b>	(4,174)	-
	-	-	-	-	4,383	<b>4,383</b>	(2,507)	<b>1,875</b>
<b>Movements in accumulated depreciation</b>								
Depreciation	-	-	-	-	(2,054)	<b>(2,054)</b>	-	<b>(2,054)</b>
Accumulated depreciation of disposals	-	-	-	-	288	<b>288</b>	-	<b>288</b>
	-	-	-	-	(1,767)	<b>(1,767)</b>	-	<b>(1,767)</b>
At fair value 30 June 2023	12,839	360	132	<b>13,331</b>	90,267	<b>90,267</b>	3,392	<b>106,991</b>
Accumulated depreciation at 30 June 2023	-	-	(132)	<b>(132)</b>	(27,567)	<b>(27,567)</b>	-	<b>(27,699)</b>
Carrying amount	12,839	360	-	<b>13,199</b>	62,700	<b>62,700</b>	3,392	<b>79,292</b>

Notes to the Financial Report  
For the Year Ended 30 June 2023

6.1 Property, infrastructure, plant and equipment (cont.)

(b) Plant and Equipment	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Library Resources \$'000	Computers and telecoms \$'000	Work In Progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2022	12,216	454	386	1,352	196	14,604
Accumulated depreciation at 1 July 2022	(7,632)	(412)	(77)	(1,315)	-	(9,436)
	4,584	42	309	37	196	5,168
<b>Movements in fair value</b>						
Acquisition of assets at fair value	885	-	-	42	-	927
Fair value of assets disposed	(801)	-	-	-	-	(801)
Transfers	170	-	-	26	(196)	-
	254	-	-	68	(196)	126
<b>Movements in accumulated depreciation</b>						
Depreciation	(742)	(23)	(39)	(16)	-	(821)
Accumulated depreciation of disposals	499	-	-	-	-	499
	(244)	(23)	(39)	(16)	-	(322)
At fair value 30 June 2023	12,470	454	386	1,420	-	14,730
Accumulated depreciation at 30 June 2023	(7,876)	(436)	(116)	(1,331)	-	(9,758)
Carrying amount	4,594	19	270	88	-	4,972

(c) Infrastructure	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Parks open spaces and streetscapes \$'000	Other Infrastructure \$'000	Work In Progress \$'000	Total Infrastructure \$'000
At fair value 1 July 2022	316,494	94,090	21,197	23,914	7,187	210	7,433	470,524
Accumulated depreciation at 1 July 2022	(64,748)	(11,781)	(4,695)	(10,574)	(2,720)	(47)	-	(94,566)
	251,745	82,309	16,501	13,340	4,467	162	7,433	375,958
<b>Movements in fair value</b>								
Acquisition of assets at fair value	3,721	361	467	137	723	-	4,517	9,926
Found & relinquished assets at fair value	-	-	-	3	-	-	-	3
Fair value of assets disposed	(1,077)	(83)	(2)	(123)	-	-	-	(1,285)
Transfers	1,774	343	420	290	2,089	-	(4,916)	-
	4,418	620	885	307	2,812	-	(400)	8,644
<b>Movements in accumulated depreciation</b>								
Depreciation	(9,621)	(923)	(494)	(262)	(286)	(2)	-	(11,588)
Accumulated depreciation of disposals	179	22	0	52	-	-	-	254
	(9,441)	(901)	(494)	(210)	(286)	(2)	-	(11,334)
At fair value 30 June 2023	320,912	94,710	22,082	24,221	9,999	210	7,034	479,168
Accumulated depreciation at 30 June 2023	(74,190)	(12,682)	(5,189)	(10,783)	(3,007)	(49)	-	(105,900)
Carrying amount	246,722	82,029	16,893	13,438	6,993	160	7,034	373,268

## Notes to the Financial Report For the Year Ended 30 June 2023

### 6.1 Property, infrastructure, plant and equipment (cont)

#### Acquisition

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

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

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

#### Land under roads

Land under roads acquired after 30 June 2008 is brought to account using fair value basis. Council does not recognise land under roads that it controlled prior to that period in its financial report.

#### Depreciation

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

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

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

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

#### Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$'000
Property		
land	- All assets	
land improvements	5 years	5
land under roads	- All assets	
Buildings		
buildings	15-100 years	5
Plant and Equipment		
plant, machinery and equipment	1-20 years	2
fixtures, fittings and furniture	2-10 years	2
computers and telecommunications	3-10 years	2
Infrastructure		
road pavements and seals	5-80 years	5
road formation and earthworks	-	5
road kerb and channel	15-100 years	5
bridges superstructure	120 years	15
bridges substructure	120 years	15
bridges rails	40 years	15
major culverts	20-80 years	15
footpaths and cycleways	15-80 years	5
drainage	20-120 years	5
parks, open spaces and streetscapes	15-100 years	5
heritage assets	15-100 years	10

#### Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

## 6.1 Property, infrastructure, plant and equipment (cont.)

### Valuation of land and buildings

Valuation of land was undertaken by qualified independent valuers Grant Kerambrun AAPI Certified Practising Valuer VRC Property Pty Ltd as at 30/06/2018. A revaluation and condition assessment of buildings was undertaken by Ashay Prabhu of Assetic Pty Ltd, MIE (Aust) CPEng, NPER: Membership 1102199 in the 2019/20 financial year. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

As a part of councils assessment of the fair value of its assets at 30 June 2022 there has been an indexation applied to the valuation of the Land and Buildings categories. The indexation is based on the Victorian Valuer General's office indices which for the past 3 years have increased by 13.1% for land and in the past 4 years for buildings by 10.1%. This index has been applied to Land - Specialised, Land - Non Specialised and Buildings - Specialised. The value of land under roads has been excluded.

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

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

The date of the current valuation (DoV) is detailed in the table below together with details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2023 which are as follows:

	\$'000 Level 1	\$'000 Level 2	\$'000 Level 3	DoV	Type of Valuation
Non-specialised land	-	360	-	06/22	Index
Specialised land	-	-	12,839	06/22	Index
Land improvements	-	-	-	06/22	Index
Buildings	-	-	62,700	06/22	Index
Total	-	360	75,539		

### Valuation of infrastructure

The valuation method used for Council Infrastructure assets depends on the asset class. Roads, bridges, footpaths and drainage are all valued using the Fair Value method. Parks & open spaces and other infrastructure are valued using the cost method. All assets are reviewed for fair value on an annual basis.

Valuation of road and footpath assets has been determined in accordance with an internal valuation undertaken by Mr Kande Balasingham B.Engineering (Civil) MIE Aust as at 31/12/2021. This valuation was reviewed at 30 June 2023 with no material changes to valuations.

Valuation of Bridge and Major Culvert assets has been determined in accordance with an external valuation undertaken by Driscoll Engineering Services Pty Ltd as at 01/07/2018. This valuation was reviewed at 30 June 2023 with no material changes to valuations.

Valuation of drainage assets has been determined in accordance with an external valuation undertaken by Malcolm Style Pty Ltd and a partial condition assessment was undertaken by Rapid Map Pty Ltd. as at 31/12/2021. This valuation was reviewed at 30 June 2023 with no material changes to valuations.

## Notes to the Financial Report For the Year Ended 30 June 2023

### 6.1 Property, infrastructure, plant and equipment (cont.)

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

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2023 are as follows:

	\$'000 Level 1	\$'000 Level 2	\$'000 Level 3	DoV	Type of Valuation
Roads	-	-	246,722	12/22	Full
Bridges	-	-	82,029	07/18	Full
Footpaths and cycleways	-	-	16,893	12/22	Full
Drainage	-	-	13,438	12/22	Full
Parks open spaces and streetscapes	-	-	6,993	N/A	N/A
Other infrastructure	-	-	160	N/A	N/A
Total	-	-	366,234		

#### Description of significant unobservable inputs into level 3 valuations

**Specialised land and land under roads** is valued using a market based direct comparison technique.

Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.05 and \$226.62 per square metre.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated by individual building components and the remaining useful lives are determined on the basis of the current condition of each of the various components. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

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

#### Reconciliation of specialised land

	2023 \$'000	2022 \$'000
Land under roads	2	2
Parks and reserves	5,705	5,705
Vacant land	810	810
Water management	274	274
Waste management	323	323
Gravel reserve	297	297
Aerodromes	304	304
Carpark	700	700
Recreation	578	578
Zoning restrictions	821	821
Council controlled (including land of Town Hall locations)	2,332	2,332
Other	693	693
<b>Total specialised land</b>	<b>12,839</b>	<b>12,839</b>

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

	2023 \$'000	2022 \$'000
<b>6.2 Investment in associates</b>		
<b>Investments in associates</b>		
Investments in associates accounted for by the equity method are:		
- Wimmera Development Association	455	576
	<b>455</b>	<b>576</b>
Share of (deficit)/surplus for year	<b>(121)</b>	<b>160</b>
<b>(a) Wimmera Development Association</b>		
<i>Background</i>		
Council's investment in the Wimmera Development Association is based on the equity method of accounting.		
<b>Fair value of Council's investment in Wimmera Development Association</b>	<b>455</b>	<b>576</b>
<b>Council's interest in equity</b>	<b>20.17%</b>	<b>20.17%</b>
<b>Council's share of accumulated surplus</b>		
Council's share of accumulated surplus at start of year	504	312
Reported surplus for year	(121)	160
Transfers (to)/from reserves	(17)	32
Council's share of accumulated surplus at end of year	<b>365</b>	<b>504</b>
<b>Council's share of reserves</b>		
Council's share of reserves at start of year	72	104
Transfers (to)/from reserves	17	(32)
Council's share of reserves at end of year	<b>90</b>	<b>72</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	576	416
Share of surplus for year	(121)	160
Carrying value of investment at end of year	<b>455</b>	<b>576</b>

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

**Note 7 People and relationships**

**7.1 Council and key management remuneration**

**(a) Related Parties**

*Parent entity*

Northern Grampians Shire Council is the parent entity.

*Associates*

Interests in associates are detailed in note 6.2.

**(b) Key Management Personnel**

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

Details of KMP at any time during the year are:

<b>Councillors</b>	Councillor Anthony Driscoll (1 July 2022 - 31 July 2022)
	Councillor Brian Emerson
	Councillor Kevin Erwin
	Councillor Rob Haswell
	Councillor Lauren Dempsey
	Councillor Trevor Gready
	Councillor Eddy Ostarcevic
	Councillor Karen Hyslop (11 November 2022 - current)
<b>Key Management</b>	Chief Executive Officer - Liana Thompson (1 July 2022 - 16 October 2022)
	Chief Executive Officer - Brent McAlister (13 February 2023 - current)
	Director Corporate Services and Community Services - Vaughan Williams
	Director Infrastructure and Amenity - Trenton Fithall (Acting Chief Executive Officer 17 October 2022 - 12 February 2023)

**Total Number of Councillors**

**Chief Executive Officer and other Key Management Personnel**

**Total Number of Key Management Personnel**

2023	2022
No.	No.
8	7
4	3
12	10

**(c) Remuneration of Key Management Personnel**

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

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

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

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

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

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

**7.1 Council and key management (cont)**

**(c) Remuneration of Key Management Personnel (cont.)**

Total remuneration of key management personnel was as follows:

Short-term employee benefits

Other long-term employee benefits

Post-employment benefits

Total

2023 \$'000	2022 \$'000
922	853
27	6
57	80
1,006	940

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

\$0,000 - \$9,999  
\$10,000 - \$19,999  
\$20,000 - \$29,999  
\$30,000 - \$39,999  
\$60,000 - \$69,999  
\$90,000 - \$99,999  
\$110,000 - \$119,999  
\$200,000 - \$209,999  
\$230,000 - \$239,999  
\$260,000 - \$269,999  
\$280,000 - \$289,999

2023 No.	2022 No.
1	-
1	-
4	5
1	1
1	1
1	-
1	-
-	1
-	1
-	1
2	-
12	10

## 7.1 Council and key management (cont)

### (d) Remuneration of other Senior Staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$160,000 and who report directly to a member of the KMP. \*

	2023 \$'000	2022 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	1,663	1,910
Long-term employee benefits	101	116
Post-employment benefits	145	162
Total	1,909	2,188

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

Income Range:	2023 No.	2022 No.
\$160,000 - \$169,999	-	1
\$170,000 - \$179,999	6	7
\$180,000 - \$189,999	1	1
\$190,000 - \$199,999	-	1
\$200,000 - \$209,999	-	1
\$210,000 - \$229,999	2	-
\$230,000 - \$239,999	1	1
	10	12
Total remuneration for the reporting year for other senior staff included above, amounted to:	1,909	2,188

\* Due to a definitional change the comparative figures in this note may not align with the previous year's annual report, which included disclosure of senior officers as defined in the Local Government Act 1989.

## 7.2 Related party disclosures

### (a) Transactions with related parties

Nil

### (b) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party on commercial terms as follows:

Nil

**Note 8 Managing uncertainties**

**8.1 Contingent assets and liabilities**

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

**(a) Contingent liabilities**

Contingent liabilities are:

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

**Superannuation**

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

**MAV WorkCare**

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

**(b) Contingent Assets**

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

There are no known contingent assets as at balance date.

## 8.1 Contingent assets and liabilities (cont)

### (c) Guarantees for loans to other entities

The Council has provided bank guarantees in favour of the Commonwealth Bank to secure debts or obligations. The liability is contingent upon the satisfactory completion of contracts involving the following organisations.

	<b>2023 \$'000</b>	<b>2022 \$'000</b>
Minister for Energy and Resources	93	93
Minister for Agriculture and Resources	6	6
Department of Sustainability and Environment	50	50
	<b>148</b>	<b>148</b>

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

## 8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council assesses the impact of these new standards. As at 30 June 2023 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2024 that are expected to impact Council.

### 8.3 Financial Instruments

#### (a) Objectives and policies

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

#### (b) Market risk

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

#### **Interest rate risk**

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

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

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

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

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

### 8.3 Financial Instruments (cont)

#### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

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

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

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

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

#### (d) Liquidity risk

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

To help reduce these risks Council:

- have a long term financial plan which forecasts the cash and cash equivalent requirements over a long term period to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have an investment policy that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

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

### **8.3 Financial Instruments (cont)**

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

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

#### **(e) Sensitivity disclosure analysis**

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

- A shift of + 3% in market interest rates (AUD) from year-end rates of 4.1%.

These movements will not have a material impact on the valuation of Council's financial

#### **8.4 Fair value measurement**

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

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

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

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

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

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

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

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

##### **Revaluation**

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

#### 8.4 Fair value measurement (cont)

In addition Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 5 to 10 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset Class	Revaluation Frequency
Land	3 to 5 years
Buildings	3 to 5 years
Roads	3 to 5 years
Bridges	3 to 5 years
Footpaths and cycleways	3 to 5 years
Drainage	3 to 5 years
Recreational, leisure and community facilities	3 to 5 years
Waste management	3 to 5 years
Parks, open space and streetscapes	N/A
Aerodromes	3 to 5 years
Other infrastructure	N/A

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

#### *Impairment of assets*

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

#### 8.5 Events occurring after balance date

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

# Notes to the Financial Report

## For the Year Ended 30 June 2023

### Note 9 Other matters

9.1 Reserves	Balance at beginning of reporting period	Share of increment/ (decrement)	Balance at end of reporting period
(a) Asset revaluation reserves	\$'000	\$'000	\$'000
<b>2023</b>			
<b>Property</b>			
Land	8,168	-	8,168
Buildings	58,475	-	58,475
	66,643	-	66,643
<b>Infrastructure</b>			
Roads	198,321	-	198,321
Bridges	65,715	-	65,715
Footpaths and cycleways	11,481	-	11,481
Drainage	2,088	-	2,088
	277,604	-	277,604
	344,247	-	344,247
<b>Other</b>			
Investment in associates	19	-	19
	19	-	19
<b>Total asset revaluation reserves</b>	<b>344,266</b>	<b>-</b>	<b>344,266</b>
<b>2022</b>			
<b>Property</b>			
Land	6,619	1,549	8,168
Buildings	52,966	5,509	58,475
	59,585	7,058	66,643
<b>Infrastructure</b>			
Roads	181,735	16,586	198,321
Bridges	65,715	-	65,715
Footpaths and cycleways	6,863	4,618	11,481
Drainage	570	1,518	2,088
	254,883	22,721	277,604
	314,468	29,779	344,247
<b>Other</b>			
Investment in associates	19	-	19
	19	-	19
<b>Total asset revaluation reserves</b>	<b>314,487</b>	<b>29,779</b>	<b>344,266</b>

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

## Notes to the Financial Report For the Year Ended 30 June 2023

**Note 9 Other matters (cont.)**

	Balance at beginning of reporting period	Transfer to / (from) accumulated surplus	Balance at end of reporting period
(b) Other reserves	\$'000	\$'000	\$'000
<b>2023</b>			
Economic development	853	712	1,565
Community loans	150	-	150
Waste management	4,725	781	5,506
Long service leave	334	1	335
Defined benefits	300	-	300
Loan repayments	750	125	875
<b>Total other reserves</b>	<b>7,112</b>	<b>1,619</b>	<b>8,731</b>
<b>2022</b>			
Economic development	328	525	853
Community loans	42	108	150
Waste management	3,905	820	4,725
General	250	(250)	-
Long service leave	-	334	334
Defined benefits	300	-	300
Loan repayments	1,625	(875)	750
<b>Total other reserves</b>	<b>6,450</b>	<b>662</b>	<b>7,112</b>

**Economic Development Reserve** - Funds held for use in enhancing the economic development of our towns.

**Community Loans Reserve** - Funds held for the restoration of shop front verandahs and other community benefits.

**Waste Management** - Funds held for the restoration of waste sites and bin replacement.

**General** - Funds generated from operational savings to be reinvested in future efficiency gains and service reviews.

**Long Service Leave Reserve** - Funds held for employee long service leave.

**Defined Benefits Reserve** - Funds held for future calls on defined benefits superannuation.

**Loan Repayments Reserve** - Funds are being held for the future repayment of interest only loans.

**Notes to the Financial Report  
For the Year Ended 30 June 2023**

	<b>2023 \$'000</b>	<b>2022 \$'000</b>
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
<b>Surplus/(deficit) for the year</b>	(1,004)	(2,648)
Depreciation	14,463	14,089
Amortisation - Right of Use Assets	158	34
Net loss on disposal of property, infrastructure, plant and equipment	1,400	2,971
Assets recognised for the first time	(3)	-
Reversal of Provision	3	2
Share of (profit)/loss of associates	121	(160)
Contributions - Non-monetary assets	(19)	(3)
Finance costs (included in financing activities)	43	72
Finance Costs - Leases (included in financing activities)	-	3
<b>Change in assets and liabilities:</b>		
Decrease in trade and other receivables	(980)	114
Increase/(decrease) in prepayments	(242)	(175)
Increase/(decrease) in trade and other payables	(213)	(1,627)
(Decrease)/increase in unearned income /revenue	764	(480)
(Increase) in inventories	336	(289)
Increase/(Decrease) in provisions	(188)	32
<b>Net cash provided by operating activities</b>	<b>14,641</b>	<b>11,935</b>

### 9.3 Superannuation

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

#### **Accumulation**

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2023, this was 10.5% as required under Superannuation Guarantee legislation (2022: 10.0%)).

#### **Defined Benefit**

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

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

#### **Funding Arrangements**

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

A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023.

Council was notified of the 30 June 2023 VBI during August 2023 (2022: August 2022). The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.1%. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.8% pa

### 9.3 Superannuation (cont)

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2% at 30 June 2023 .

The financial assumptions used to calculate this VBI were:

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

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2022 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

#### **Employer Contributions**

##### **Regular Contributions**

On the basis of the results of the 2022 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2023, this rate was 10.5% of members' salaries (10.0% in 2021/22). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2022 interim valuation. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

##### **Funding Calls**

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

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

### 9.3 Superannuation (cont)

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

#### The 2022 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2022 and the last full investigation was conducted as at 30 June 2020.

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

	<b>2022</b>	<b>2021</b>
	<b>(Interim)</b>	<b>(Interim)</b>
	<b>\$m</b>	<b>\$m</b>
A VBI surplus	\$44.6	\$214.7
A total service liability surplus	\$105.8	\$270.3
A discounted accrued benefits surplus	\$111.9	\$285.2

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2022. The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2022. The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2022.

### 9.3 Superannuation (cont)

#### The 2023 interim actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2023. It is anticipated that this actuarial investigation will be completed by 31 December 2023.

The financial assumptions for the purposes of this investigation are:

	2022 (Triennial Investigation)	2021 (Triennial Investigation)
Net investment return	5.5% pa	5.6% pa
Salary inflation	3.5% pa	2.5% pa *
Price inflation	2.8% pa	2.0% pa

\* 2.5% for the first two years and 2.75%pa thereafter.

#### Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2023 are detailed below:

Scheme	Type of scheme	Rate	2023 \$'000	2022 \$'000
Vision Super	Defined benefits	10.5% (2022: 10.0%)	52	57
Vision Super	Accumulation	10.5% (2022: 10.0%)	832	837
Aware Super	Accumulation	10.5% (2022: 10.0%)	72	66
Australian Super	Accumulation	10.5% (2022: 10.0%)	145	56
Other Funds	Accumulation	10.5% (2022: 10.0%)	352	305

There were no contributions outstanding as at 30 June 2023.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$63,000.

### Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2022-23 year.

## Northern Grampians Shire Council Performance Statement For the year ended 30 June 2023

Possessing some of the world's most spectacular natural scenery and a rich golden heritage, the Northern Grampians Shire has established an exceptional reputation as an ideal place to live, work and invest.

### Location

Located in the picturesque Grampians region of Victoria, the shire covers almost 6,000 square kilometres and services the major towns and villages of Stawell, St Arnaud, Great Western, Halls Gap, Navarre, Glenorchy, Marnoo and Stuart Mill.

### National Parks

The Grampians National Park is one of Victoria's most iconic holiday destinations, attracting more than 1.5 million visitors each year. Renowned for its breathtaking views and unspoilt nature, the area is a noted rock climbing destination, popular among campers and bushwalkers. Declared in 1884, the 168,000 hectare park is rich in Aboriginal culture, European heritage and stunning wildflower displays. It is also home to almost a third of the state's plant species and an abundance of wildlife.

The Kara Kara National Park spans 13,900 hectares of predominantly steep terrain and allows visitors to experience what the forests were like before the gold rushes. The park has one of the largest intact areas of Box-Ironbark vegetation and encompasses the former Kara Kara State Park and much of the St Arnaud Range State Forest.

### Industry

The shire's economy is based on manufacturing, agriculture, tourism and wine production. The two main centres of Stawell and St Arnaud supply and service agricultural machinery and are home to industries including brick, steel fabrication and meat production.

### QUICK STATS:

**Area:** Approximately 5,918 square kilometres

**Population:** Approximately 11,864

**Road Length:** 3,373km of local roads

**Rateable Properties:** 9,494

**Industry:** There are more than 2,200 businesses operating in the shire, with major activity based in the thriving tourism, manufacturing and agricultural industries.

**Major Attractions:** Stawell Easter Gift Festival, Grampians Grape Escape, Grampians Arts Trail, Grampians Wildflower Festival, Festival of St Arnaud, St Arnaud Country Music Festival, Great Western Rodeo, Stawell Gold Cup, St Arnaud Cup, Great Western Cup, Halls Gap Cup, Run the Gap, Stawell Gift Hall of Fame and Grampians National Park.

**Northern Grampians Shire Council**  
**Sustainable Capacity Indicators**  
For the year ended 30 June 2023

Indicator/measure	Result 2022	Result 2021	Result 2022	Result 2023	Material Variations
<b>Own-source revenue</b> Own-source revenue per head of municipal [Own-source revenue / Municipal population]	\$1,779	\$1,868	\$1,951	\$1,978	
<b>Recurrent grants</b> Recurrent grants per head of municipal [Recurrent grants / Municipal population]	\$1,013	\$1,056	\$1,265	\$1,361	There has been an increase in the amount of recurrent funding that council has received, along with the minimal population growth, increases this indicator.
<b>Population</b> Expenses per head of municipal population  [Total expenses / Municipal population]	\$3,380	\$3,960	\$4,001	\$4,033	There has been a steady increase in operating expenditure over the past 4 years with minimal population growth which leads to these changes.
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$37,149	\$36,860	\$39,285	\$37,452	
Population density per length of road [Municipal population / Kilometres of local roads]	3.4	3.4	3.4	3.5	
<b>Disadvantage</b> Relative socio-economic disadvantage [Index of Relative Socio-economic Disadvantage by decile]	1	1	1	2	
<b>Workforce Turnover</b> Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	15.0%	17.9%	25.8%	25.1%	This is slightly higher than expected but consistent with Rural Councils staff turnover.

**Definitions**

"adjusted underlying revenue" means total income other than -

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"infrastructure" means non-current property, plant and equipment excluding land

"local road" means a sealed or unsealed road for which the council is the responsibility road authority under the *Road Management Act 2004*

"population" means the resident population estimated by council

"own-source revenue" means the adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes of Areas published from time to time by the Australian Bureau of Statistics on its Internet website

"unrestricted cash" means all cash and cash equivalent other than restricted cash

**Northern Grampians Shire Council**  
**Service Performance Indicators**  
For the year ended 30 June 2023

Service/indicator/measure	Result 2020	Result 2021	Result 2022	Result 2023	Material Variations
<b>Governance</b>					
<b>Satisfaction</b> <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	50	55	55	55	
<b>Statutory Planning</b> <b>Decision making</b> <i>Council planning decisions upheld at VCAT</i>  [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	0.0%	0.0%	0.0%	0.0%	There were no matters referred to VCAT.
<b>Roads</b> <b>Satisfaction</b> <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	50	54	53	53	The communities perception of the condition of the road network has decreased during this period. This could be related to flood damaged roads.
<b>Libraries</b> <b>Participation</b> <i>Active library members</i> [Number of active library members / Municipal population] x100	12.9%	10.6%	8.6%	8.0%	
<b>Waste Collection</b> <b>Waste diversion</b> <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	31.7%	32.0%	30.4%	29.0%	
<b>Aquatic Facilities</b> <b>Utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	4.43	3.2	5.2	6.6	Increase in usage for relates to the higher number in the learn to swim programs that are held at the centres.
<b>Animal Management</b> <b>Health and safety</b> <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	0%	
<b>Food Safety</b> <b>Health and safety</b> <i>Critical and major non-compliance notifications</i> [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 a food premises] x100	100.0%	88.9%	90.9%	100.0%	Previous year a non-compliant business closed before the inspection could be carried out. This year with increased resources we are able to improve the service to the community.

**Northern Grampians Shire Council**  
**Service Performance Indicators**  
For the year ended 30 June 2023

Service/indicator/measure	Result 2020	Result 2021	Result 2022	Result 2023	Material Variations
<b>Maternal and Child Health (MCH)</b>					
<b>Participation</b>					
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	84.0%	87.3%	84.3%	85.2%	
<i>Participation in the MCH service by Aboriginal children</i> [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	89.4%	89.2%	84.2%	86.2%	

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the *Aboriginal Heritage Act 2006*

"active library members" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

"critical non-compliant outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by council

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"Work Safe" reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian Work Cover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.

**Northern Grampians Shire Council**  
**Financial Performance Indicators**  
For the year ended 30 June 2023

Dimension/indicator/measure	Result 2020	Result 2021	Result 2022	Result 2023	Forecasts				Material Variations
<b>Operating position</b> <b>Adjusted underlying result</b> Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-16.2%	-26.4%	-21.6%	-15.6%	-24.1%	-24.4%	-29.9%	-29.6%	This shows that council has a heavy reliance on non-own sourced funding to enable it to operate.
<b>Liquidity</b> <b>Working capital</b> Current assets compared to current liabilities [Current assets / Current liabilities] x100  <b>Unrestricted cash</b> Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	396.1%	254.4%	279.5%	283.5%	154.6%	112.9%	89.6%	76.7%	This relates to uncomplete works at the end of the year which are to be completed in future years. This also shows that council has a heavy reliance on funding from other agencies.  This relates to the timing of payment for project work at the end of the financial year, where invoices are not due until the new year.
<b>Obligations</b> <b>Loans and borrowings</b> Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100 Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100 <b>Indebtedness</b> Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100 <b>Asset renewal and upgrade</b> Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expenses / Asset depreciation] x100	13.5%	12.0%	5.7%	5.1%	5.0%	6.8%	1.9%	1.9%	Compared to last year there was a larger payment for an interest only loan.  Reduction due to payment of loan principal and no new loans to be taken out over the periods.  Reduction in some further years reflects sustainability issue of small rural Councils with limited capacity to fund ageing infrastructure unless the renewal projects are fully funded by other agencies.
<b>Stability</b> <b>Rates concentration</b> Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100  <b>Rates effort</b> Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	53.8%	51.1%	51.6%	47.2%	55.6%	574.0%	58.9%	58.9%	
<b>Efficiency</b> <b>Expenditure level</b> Expenses per property assessment [Total expenses / Number of property assessments]  <b>Revenue level</b> Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	\$4,126	\$4,799	\$4,554	\$4,785	\$4,499	\$4,617	\$4,682	\$4,771	
	\$1,608	\$1,637	\$1,595	\$1,627	\$1,687	\$1,737	\$1,784	\$1,827	

**Notes**

"adjusted underlying revenue" means total income other than -  
[a] non-recurrent grants used to fund capital expenditure; and  
[b] non-monetary asset contributions; and  
[c] contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)  
"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure  
"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability  
"current assets" has the same meaning as in the AAS  
"current liabilities" has the same meaning as in the AAS  
"non-current assets" means all assets other than current assets  
"non-current liabilities" means all liabilities other than current liabilities  
"non-recurrent grant" means a grant obtained on the condition that is to be expended in a specific manner and is not expected to be received again during the period covered by Council's four year adopted budget.

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)  
"population" means the resident population estimated by council  
"rate revenue" means revenue from general rates, municipal charges, service rates and service charges  
"recurrent grant" means a grant other than a non-recurrent grant  
"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties  
"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash

Northern Grampians Shire Council  
Other Information  
For the year ended 30 June 2023

**Basis of preparation**

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

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

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

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 27 June 2022 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The 2022/23 adopted budget can be viewed on councils website [www.ngshire.vic.gov.au](http://www.ngshire.vic.gov.au).

## Northern Grampians Shire Council Certification of the performance statement

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



**Graham Haylock, CPA**  
**Principal Accounting Officer**

**Dated:** 25 October 2023

In our opinion, the accompanying performance statement of the Northern Grampians Shire Council for the year ended 30 June 2023 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

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

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



**Cr Murray Emerson**  
**Councillor**

**Dated:** 25 October 2023



**Cr Kevin Erwin**  
**Councillor**

**Dated:** 25 October 2023



**Brent McAlister**  
**Chief Executive Officer**

**Dated:** 25 October 2023

# Independent Auditor's Report

## To the Councillors of Northern Grampians Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of Northern Grampians Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> <li>• description of municipality for the year ended 30 June 2023</li> <li>• sustainable capacity indicators for the year ended 30 June 2023</li> <li>• service performance indicators for the year ended 30 June 2023</li> <li>• financial performance indicators for the year ended 30 June 2023</li> <li>• other information and</li> <li>• certification of the performance statement.</li> </ul> <p>In my opinion, the performance statement of Northern Grampians Shire Council in respect of the year ended 30 June 2023 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020</i>.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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**Auditor's  
responsibilities  
for the audit of  
the performance  
statement**

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

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

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

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MELBOURNE  
27 October 2023



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

