



## **SPECIAL COUNCIL MEETING AGENDA**

Tuesday 31  
October 2023 6pm  
Community Room 1, Community Hub,  
Maryborough and livestreamed on the  
internet.

<b>1.</b>	<b>Commencement of Meeting and preliminaries</b>	<b>1</b>
<b>2.</b>	<b>Apologies</b>	<b>1</b>
<b>3.</b>	<b>Leave of absence</b>	<b>1</b>
<b>4.</b>	<b>Conflicts of interest</b>	<b>2</b>
<b>5.</b>	<b>Officer Report</b>	
	<b>5.1</b> Adoption of the Central Goldfields Shire Council Annual Report 2022-23	<b>4</b>
	<b>5.1.1</b> Central Goldfields Shire Council Annual Report 2022-23	<b>6</b>
<b>6.</b>	<b>Meeting Closure</b>	<b>75</b>

## 1. Commencement of Meeting and Welcome

Councils must, in the performance of its role, give effect to the overarching governance principles in the *Local Government Act 2020*.<sup>1</sup>

These are included below to guide Councillor consideration of issues and Council decision making.

- a. Council decisions are to be made and actions taken in accordance with the relevant law;
- b. priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- c. the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- d. the municipal community is to be engaged in strategic planning and strategic decision making;
- e. innovation and continuous improvement is to be pursued;
- f. collaboration with other Councils and Governments and statutory bodies is to be sought;
- g. the ongoing financial viability of the Council is to be ensured;
- h. regional, state and national plans and policies are to be taken into account in strategic planning and decision making;
- i. the transparency of Council decisions, actions and information is to be ensured.

## 2. Apologies

Council's Governance Rules require that the minutes of Council meetings record the names of Councillors present and the names of any Councillors who apologised in advance for their non-attendance.<sup>2</sup>

The annual report will list councillor attendance at Council meetings. Councillor attendance at Councillor briefings is also recorded.

## 3. Leave of absence

One reason that a Councillor ceases to hold the office of Councillor (and that office becomes vacant) is if a Councillor is absent from Council meetings for a period of 4 consecutive months without leave obtained from the Council. (There are some exceptions to this – see section 35 for more information.)

A Councillor can request a leave of absence. Any reasonable request for leave must be granted.<sup>3</sup> Leave of absence is approved by Council.

Any request will be dealt with in this item which is a standing item on the agenda. The approvals of leave of absence will be noted in the minutes of Council in which it is granted. It will also be noted in the minutes of any Council meeting held during the period of the leave of absence.

<sup>1</sup> Section 9.

<sup>2</sup> Chapter 2, rule 62.

<sup>3</sup> See Local Government Act 2020 s 35 (4) and s 35 (1) (e).

## 4. Conflicts of interest

Conflicts of Interest must be disclosed at the commencement of a Council meeting or Councillor briefing, or as soon as a Councillor recognises that they have a conflict of interest.

The relevant provisions in the *Local Government Act 2020* include those in Part 6, Division 2 (from section 126). Failing to disclose a conflict of interest and excluding themselves from the decision making process is an offence.

### Disclosures at Council meetings

Under the Governance Rules:<sup>1</sup>

A Councillor who has a conflict of interest in a matter being considered at a Council meeting at which he or she:

1 is present must disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the Council meeting immediately before the matter is considered; or

2 intends to be present must disclose that conflict of interest by providing to the Chief Executive Officer before the Council meeting commences a written notice:

2.1 advising of the conflict of interest;

2.2 explaining the nature of the conflict of interest; and

2.3 detailing, if the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person, the:

(a) name of the other person;

(b) nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person; and

(c) nature of that other person's interest in the matter, and then immediately before the matter is considered at the meeting announcing to those present that he or she has a conflict of interest and that a written notice has been given to the Chief Executive Officer under this sub-Rule.

The Councillor must, in either event, leave the Council meeting immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

### Disclosures at councillor briefings (and other meetings)

Also under the Governance Rules,<sup>2</sup> a Councillor who has a conflict of interest in a matter being considered by a meeting held under the auspices of Council at which he or she is present must:

1. disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the meeting immediately before the matter is considered;
2. absent himself or herself from any discussion of the matter; and
3. as soon as practicable after the meeting concludes provide to the Chief Executive Officer a written notice recording that the disclosure was made and accurately summarising the explanation given to those present at the meeting.

<sup>1</sup> Chapter 5, Rule 3

<sup>2</sup> Chapter 5, Rule .

**Councillor form to disclose conflicts of interest**

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Meeting type:

- Briefing
- Meeting
- Other \_\_\_\_\_

Nature of the conflict of interest (describe):

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If the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person:

- name of the other person (gift giver): \_\_\_\_\_
- nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person: \_\_\_\_\_
- nature of that other person's interest in the matter: \_\_\_\_\_

## 5. Officer Report

### 5.1 CENTRAL GOLDFIELDS SHIRE COUNCIL 2022-2023 ANNUAL REPORT

**Author:** Chief Executive Officer

**Responsible Officer:** Chief Executive Officer

*The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.*

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#### SUMMARY/PURPOSE

The purpose of this report is to present the Central Goldfields Shire Council 2022-2023 Annual Report for Council's consideration.

#### RECOMMENDATION

That Council:

1. that Council adopt the Annual Report 2022-23 subject to VAGO approval, and any requested non-material changes by VAGO; and
2. notes the Annual Report 2022-2023 has been prepared in accordance with the *Local Government Act 2020*.

#### LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025 – Leading Change

The Community's vision 4. Good planning, governance, and service delivery

Section 98 of the Local Government Act 2020 (the Act) requires Council to prepare an annual report in respect of each financial year.

An annual report must contain the following—

- a. a report of operations of the Council;
- b. an audited performance statement;
- c. audited financial statements;
- d. a copy of the auditor's report on the performance statement;
- e. a copy of the auditor's report on the financial statements under Part 3 of the Audit Act 1994;
- f. any other matters prescribed by the regulations.

Section 100 of the Act states that:

1. For the purposes of section 18(1)(d), the Mayor must report on the implementation of the Council Plan by presenting the annual report at a Council meeting open to the public.
2. The Council meeting must be held—
  - a. in the year of a general election, on a day not later than the day before election day; and

- b. in any other year, within 4 months of the end of the financial year

## **BACKGROUND INFORMATION**

Council must prepare and endorse an Annual Report every financial year in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

## **REPORT**

The 2022-2023 Annual Report provides an overview of Council's operations and achievements for the year, including a summary of activity for each of the four Council Plan strategic objectives – Our Community's Wellbeing, Our Growing Economy, Our Spaces and Places and Leading Change.

The report also contains the audited financial statements, the audited performance statement, the Victorian Auditor-General's opinion on the financial and performances statements which were adopted in principal by Council at the Ordinary Meeting of Council on 26 September 2023.

Due to the timelines of the External Auditors and the Victorian Auditor General, final sign-off has not yet been given.

Accordingly, Council is being asked to adopt the report provisional on the final sign off from VAGO.

## **CONSULTATION/COMMUNICATION**

Once adopted, the Annual Report will be made available to the community via Council's website and promoted through Council's communication platforms.

## **FINANCIAL & RESOURCE IMPLICATIONS**

The cost of producing the Annual Report is provided for annually in the Council Budget.

## **RISK MANAGEMENT**

This report addresses Council's strategic risk Legislative compliance - Failure to manage our compliance with relevant legislative requirements.

By producing the Annual Report within the timeline stipulated we are meeting requirements mentioned above in the Local Government Act 2020.

## **CONCLUSION**

The 2022-2023 Annual Report is being presented for Council's consideration and has been prepared in accordance with the requirements of the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

## **ATTACHMENTS**

- 5.1.1** Central Goldfields Shire Council 2022-2023 Annual Report



# Central Goldfields Shire Council

Annual Report  
2022 – 2023





### Acknowledgement of Traditional Owners

Central Goldfields Shire Council acknowledges and extends appreciation for the Dja Dja Wurrung People, the Traditional Owners of the land that we are on. We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture and the hopes of all Dja Dja Wurrung People. We express our gratitude in the sharing of this land, our sorrow for the personal, spiritual and cultural costs of that sharing and our hope that we may walk forward together in harmony and in the spirit of healing.

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#### Central Goldfields Shire Council

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 Phone: 03 5461 0610  
 Email: mail@cgoldshire.vic.gov.au  
 Website: centralgoldfields.vic.gov.au





**WELCOME**

The Central Goldfields Shire Council Annual Report 2022–2023 has been prepared in accordance with the requirements and guidelines of the Local Government Act 2020 and the Local Government Performance Reporting Framework.

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

It also provides in detail our performance during the 2022–2023 financial year against the Council Plan 2021–2025 and the Annual Budget.

**Need a copy?**

The Central Goldfields Shire Council Annual Report 2022–2023 is available online at [www.centralgoldfields.vic.gov.au](http://www.centralgoldfields.vic.gov.au)

**Feedback**

We welcome feedback on the Annual Report 2022–2023.

For more information, or to provide feedback, contact our Customer Service team on 5461 0610 or email [mail@cgoldshire.vic.gov.au](mailto:mail@cgoldshire.vic.gov.au)

**VISION, PURPOSE, VALUES**

**COMMUNITY VISION STATEMENT**

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

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

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

**Council's Vision, Purpose and Values**

**Our Vision**

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

**Our Purpose**

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

**Our Values**

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

WHO WE ARE

OUR TOWNS

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

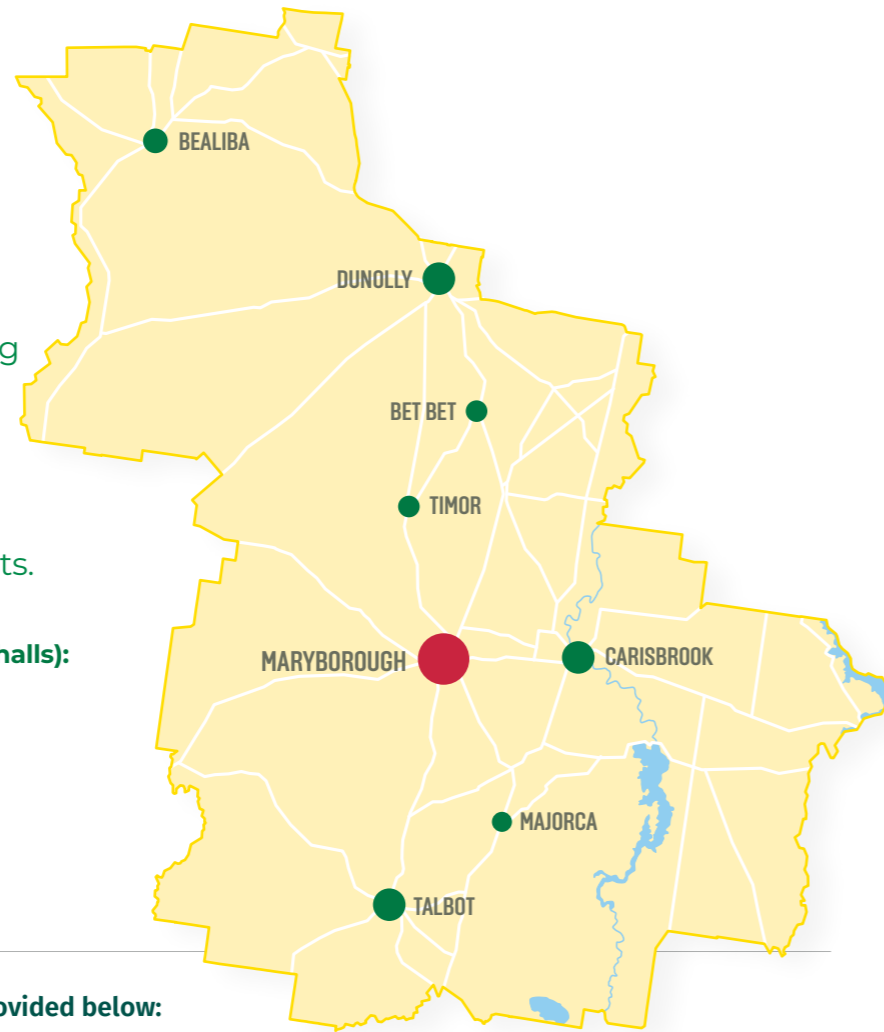
Each township is characterised by a unique vision, culture and interests.

Our Townships:

- Maryborough
- Carisbrook
- Dunolly
- Talbot
- Majorca
- Bealiba

Our localities (with community halls):

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



A breakdown of population by township is provided below:



**Bealiba**  
213



**Carisbrook**  
1,192



**Dunolly**  
899



**Majorca**  
198



**Maryborough**  
8,160



**Talbot**  
452

OUR PEOPLE

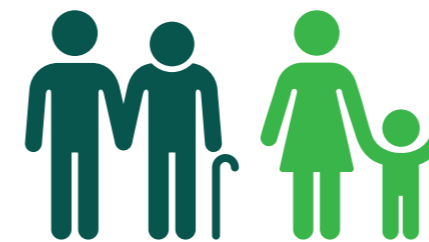


— Australian Bureau of Statistics Census 2021.

The Central Goldfields Shire is home to **13,483 people**

**61%** of the population live in Maryborough

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



Median age: **52 years**

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

Employment:  
**48.5%** employed full time  
**36.8%** employed part-time



**89.7%** of our population speak English at home

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



**82.3%** of our community is born in Australia

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

The main birthplaces outside Australia were:

- 3.4%** England
- 0.8%** New Zealand
- 0.6%** Netherlands
- 0.6%** Philippines
- 0.4%** Scotland

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

QUICK STATISTICS 2022-2023



**Goldfields Family Centre**

Early Education Services:

- Long day care provided to 67 children per day, with 212 children attending across the week.
- Funded 3- and 4-year-old Kindergarten at our sessional service, with each group receiving 15 hours of kinder each week. We have 61 Kinder enrolments this year.
- Family Day Care provide care in Avoca and Maryborough, with 25 children across the week accessing this service.



**Maternal Child Health**

- 60% of new parents attended the New Parent Group with 49 participants being first time parents
- 1,036 Key Age and Stage consults conducted.
- 43 Family Violence consultations
- 98 births
- 438 children attended MCH in the last year
- 96% of Aboriginal children aged 0 – 3.5 years old are enrolled in the MCH service



**Immunisation**

- 1,873 total vaccines given
- 1,096 adolescent vaccines given
- 314 additional paid vaccines given (Flu, Meningococcal B, varicella) that are not a part of the national immunisation program
- The team visited 8 workplaces in the Shire and conducted employee flu vaccinations

**Community Care**

The team delivered:

- 7,020 hours of home care
- 2,580 hours of personal care
- 1,295 hours of home maintenance and modifications
- 5,263 meals on wheels delivered
- 630 individual clients received in home support

**Visitor Information Centre**

- Moved and operated from temporary location at 53 Burns Street whilst the station was renovated
- Attended events with pop-up booth at the Goldfields Community Festival, Dunolly Gold Rush and Energy Breakthrough
- Conducted 18 historic station tours and 2 town tours for groups
- 57 average tourism contacts per day (based on 358 days the Visitor Information Centre was open)
- 20,492 tourism contacts, including emails and phone calls
- 13,198 in person visits to the Visitor Information Centre
- Of these 24% were local, 23.5% were from Melbourne, 36.2% came from other areas of Victoria, 15% were from Interstate and 1.3% came from overseas



**Learner driver mentor program (L2P)**

- Total number of probationary licences: 17
- Number of learners in the program over 12 months: 33
- Number of active mentors: 6
- Total volunteer hours: 387
- Total kms travelled: 30,992

**Youth Programs**

- 54 youth activities with over 1,400 participants, including school holiday programs
- More than 11,300 attendees at large Youth Events, including NAIDOC, Pride Fest, Youth Fest, Energy Breakthrough (Bands/ Performances/Audience, Chill Out Space, Movie, Volunteer Group and more), Skate Park Opening, the Goldfields Festival, Maryborough Madness concert, Australia Day, R U OK Day, Pools Passes Program
- 15 young people participated in the Youth Council program, including representing regional young people at the VIC Government's Youth Infrastructure forum



**Kerbside Waste**

- 2,410 tonnes of waste (garbage)
- 1,240 tonnes of recycling
- 719 tonnes of organic waste



**Municipal Emergency Management**

- Update and release of the Pandemic Plan
- Emergency Relief Centre opened for flood response
- 109 people registered at the Emergency Relief Centre
- Appointment of a Flood Recovery Officer to assist the community after the Oct 2022 flood event

**Compliance**

- 156 planning applications received
- 123 planning permits issued at average time of 39 days per annum aligning with statutory timeframe requirements
- Issued 35 building report and consents as required under statutory requirements
- Issued 19 septic tank final certificates throughout the Shire for effective environmental protection
- Processed 236 dogs and 331 cats through the pound maintaining appropriate animal management practices within the Shire

**Council Website**

- Users 68,365 - 11% increase on previous year
- 56% of users access the website on their mobile, 41% on desktop computers and 4% on tablets
- Users peaked during the October 2022 flood event from an average of 200 a day to over 1,200 users.

**Social Media – Council Facebook page**

- 161,230 page views
- 660 new page likes
- 4,254 likes in total

## MAYOR'S MESSAGE

As Mayor Central Goldfields Shire Council and on behalf of my fellow Councillors, I'm proud to present the Annual Report 2022/2023.

The 2022/2023 financial year has certainly been one to remember for our community.

We've experienced the delight and celebration that comes with the completion of a number of major infrastructure projects. The culmination of years of tenacity by our community groups and individuals, along with planning and advocacy which has delivered us a new Skate and Scooter Park, new facilities at Carisbrook Recreation Reserve, the Carisbrook Levee and the award-winning redevelopment of the Central Goldfields Art Gallery.

We couldn't be prouder of these fantastic new facilities that will be enjoyed not only our locals but visitors to our region. You'll often hear me saying Maryborough is the 'pumping heart of Victoria' and its first-class facilities like these that help make our Shire an even better place to live, work and invest.

Whilst it was fabulous to enjoy these milestones, our community was also faced with the challenges of a significant rain event in October 2022. It is with gratitude that the community of Carisbrook was saved from the destruction that a flood can bring but the impact was still significant enough to cause much distress so many in our community – not just in Carisbrook but across our townships.

The damage to our Council managed infrastructure was significant and it has been pleasing to see works to restore our road network program continue to make good progress.

One of our greatest assets here in the Central Goldfields is our active, engaged and collaborative community. Seeing the way our Council staff partner with community groups and organisations has certainly been one of the rewarding parts of my role as Mayor.

We've seen this through the development and adoption of Council's first Climate Action Plan, the work of Go Goldfields, the launch of the inaugural Pride Festival, 16 Days of Activism, NAIDOC Week, the establishment of the Central Goldfields Food Network and the volunteers and businesses who help make Energy Breakthrough such an amazing event.

The establishment of our Youth Council in July 2022 was another exciting and important step for our community. Our Youth Council members think deeply about the needs of young people and the importance of inclusiveness and belonging which keeps evolving into bigger and better representation for our youth. It's been wonderful to get to know them individually and to see their progress as they dedicate their efforts to build a vibrant youth voice in our community and create change for local young people.

The Welcome to Central Goldfields project was another example of our businesses and community leaders coming together – in this instance as part of a pilot project to attract skilled migrants to our Shire. It was an ambitious initiative and an opportunity for us to create a long-term plan for relocation and recruitment to our Shire.



When we developed our Community Vision Statement at the beginning of our Council term, we committed to creating a community that's not just surviving but thriving. The progress we've made during 2022-2023 are all steps forward and towards this vision. We are confident our residents see this change happening around them and feel pride in their community.

I'd like to extend my appreciation to my Councillor colleagues, CEO Lucy Roffey and our Executive team along with Council staff and volunteers for all we have achieved and your ongoing valuable contributions to the Central Goldfields Shire.

**Councillor Grace La Vella**  
Mayor, Central Goldfields Shire

## CHIEF EXECUTIVE OFFICER'S MESSAGE

In 2022/2023 it was exciting to see the completion of a number of key projects including a new Skate and Scooter Park for Maryborough, the upgrade to the Central Goldfields Art Gallery, the Carisbrook Levee and new facilities at the Carisbrook Recreation Reserve.

Projects of this size are years in the making and couldn't be delivered without community support, government grants and the collaboration of staff across the organisation. Congratulations to everyone involved in delivering what will be well used and appreciated infrastructure for both the community and visitors to our Shire.

The October 2022 floods had a major impact on many people in the community and have resulted in nearly \$10 million of damage to Council managed infrastructure. I thank our staff for stepping into their emergency management roles to support the response and recovery efforts. I was able to attend the relief centre and was impressed with the collaboration between the support agencies, Council and the police in ensuring that everyone was accounted for and well supported. Work will continue into 2023/24 to help those affected by the floods and to repair the damage to infrastructure across the Shire.

Energy Breakthrough was back bigger and better than ever after a two-year hiatus due to the Pandemic. It was fantastic to see all of the schools back enthusiastically presenting and trialing their vehicles. A big thank you to all of the staff, volunteers and community groups involved that made the event a success.

There were a number of key announcements during the year as a result of our continued advocacy, including internet upgrades in Dunolly (fibre to the home) and Talbot (fixed wireless) and additional weekend rail services to Maryborough which commenced in December 2022.

Work is well underway to develop a business case for sewerage Talbot to enable much needed growth and investment in housing for the Shire. Other key land use planning work to enable future growth included a review of the Heritage Overlay in Maryborough and development of a Land Use Framework Plan for Maryborough North, Carisbrook and Flagstaff. This planning work is expected to be completed in 2023/24.

Work continues on business improvements within the organisation including implementing key elements of the Workforce Plan and Gender Equity Plan. Workshops were held across the organisation to contribute to the development of a Corporate Plan which will outline a three-year program to improve operational performance and efficiencies and support staff to deliver high quality services to the community.



During the year we also recognised Council's longest serving employee Russell LeTisser for 45 years of service, an incredible achievement.

Thank you to all the staff and volunteers that have delivered key services to the community, provided excellent service and completed a huge range of programs and projects as outlined in this Annual Report. I look forward to 2023/24 where we will continue to deliver on a significant capital works program, continue to progress our priority projects and deliver over 40 services to the community.

Thank you also to the Mayor Cr La Vella and all Councillors for their ongoing leadership and support. It has been a big year, with much to celebrate.

**Lucy Roffey**  
Chief Executive Officer

HIGHLIGHTS AND CHALLENGES 2022-2023

July 2022

- Council's first Climate Action Plan adopted



- Council adopts Maryborough Retail Recovery Program
- New tenant announced for London House, Talbot
- The Nest re-launched in new space at the Resource Centre
- Irrigation project at Phillips Gardens commenced
- Seven new citizens welcomed at Citizenship Ceremony



- New outdoor exercise equipment opens at Princes Park
- Council endorsed report on future of Maryborough Outdoor Pool
- 13 local young people appointed to Central Goldfields Youth Council



- \$33,250 awarded to 13 community groups and organisations as part of 2022-2023 Community Grant Program



August 2022

- Construction of Skate and Scooter Park commences



- Fourth and final stage of Carisbrook Levee commences



- Welcome to Central Goldfields project commences
- Rebecca Hanley appointed as new Chair to lead Go Goldfields



- Safety improvements identified for Nolan and Napier Street intersection

September 2022

- Phillips Gardens irrigation project completed



- Denise Drysdale performs in Maryborough as part of Victorian Seniors Festival
- Carisbrook Recreation Reserve upgrade starts to take shape



- New outdoor exercise equipment opens at Market Reserve, Carisbrook



- Planning for Shire's first Pride Festival begins



October 2022

- Climate Conversation events held



- Youth Council appoint Mayor and Deputy Mayor



- Flood events impact Central Goldfields Shire



- Lucy Roffey re-appointed as CEO Central Goldfields Shire for five years

HIGHLIGHTS AND CHALLENGES 2022-2023

November 2022

- Energy Breakthrough held for the first time after a two-year hiatus due to the pandemic



- Victorian Goldfields Tourism Executive secures \$500,000 to shortlist potential World Heritage sites and prepare a master plan



- Cr Grace La Vella sworn in as Central Goldfields Shire Mayor for 12 months



- 16 Days of Activism events held locally
- Free Green Waste disposal offered to residents to encourage residents to prepare for the fire season
- Free entry to outdoor pools announced due to closure of Maryborough Outdoor Pool

December 2022

- New Skate and Scooter Park project complete and ready for play



- Christmas decorations go up at townships across the Shire



- Council celebrates one year of emission reductions and cost savings through VECO project
- Visitor Information team moves to temporary location to make way for stage two of the Maryborough Railway Station Activation project

January 2023

- Worsley Cottage upgrade works commence



- Community event held to mark Australia Day – Australia Day awards announced and new Citizens welcomed



January 2023

- Shire's first Pride Festival celebrates identity and community on 28 January 2023



February 2023

- Small Business Bus visits Maryborough and Dunolly
- Community celebration for new Skate and Scooter Park in Maryborough



HIGHLIGHTS AND CHALLENGES 2022-2023

March 2023

- Official opening of the newly redeveloped Central Goldfields Art Gallery



- Workshop held to explore opportunities for young people to access work and study in the Central Goldfields.



- Deledio Scoreboard officially opened



- Healthy Loddon Campaspe launch Adventure Bingo

April 2023

- Community members invited to join Central Goldfields Food Network



- Council launch discounted pet desexing program
- IMMORTALS exhibition opens at Gallery
- Council's longest serving employee Russell LeTisser recognised for 45 years of service



May 2023

- Maternal and Child Health team go mobile with new Outreach Learning and Development Van – The Gold Mobile



- National Volunteer Week event held



- Process begins to review Community Township Plans
- Gallery redevelopment makes it to the world stage with feature at the 18th Architecture Biennale in Venice, Italy



- Feedback invited on Council's Draft Budget 2023-2024
- Gender Equity Commissioner visits Central Goldfields Shire



June 2023

- Community celebration held at Maryborough Education Centre for NAIDOC Week



- Golden Textures exhibition opens at Gallery



- Healthy eating options celebrated at Dunolly Recreation Reserve



- Welcome to Central Goldfields project recognised with high commendation award at Local Government Professionals Awards for Excellence
- Council adopts 2023-2024 Budget
- Channel 9 Country House Hunters film episode in Central Goldfields Shire



ADVOCACY



**DIGITAL CONNECTIVITY**

- High quality digital connectivity for all areas of the Shire
- Reliable mobile phone coverage
- Fast and affordable internet coverage

**Community leadership**

- Committee for Maryborough
- Manufacturing and Health sectors

**Strategic precedence**

- CGSC Council Plan 2021-2025
- Economic Development Strategy 2020-2025
- Tourism and Events Strategy 2020-2025

**Approach**

- Participated in the Loddon Campaspe Digital Plan (LCDP)
- Utilised data from the LCDP for a submission to the Connecting Victoria program for improved services for Dunolly and Talbot
- Worked with Talbot resident Gus Barda and Telstra Regional Manager for a mobile tower proposal through Connecting Victoria
- Issue raised with Treasurer on his visit in May 2022 and followed up with letter

**Outcome**

- ✓ Fibre to the Home roll out in Dunolly
- ✓ New mobile tower in Talbot
- ✓ Fixed wireless solution for Talbot



**TRANSPORT CONNECTIVITY**

- Fast and regular passenger rail connectivity to Ballarat and Melbourne – weekday commuter services and weekend tourism services
- Reliable, frequent and accessible public transportation within the Shire including bus services and passenger rail between Maryborough and Dunolly
- Investment in Maryborough Aerodrome

**Community leadership**

- Maryborough Aerodrome Taskforce

**Strategic precedence**

- CGSC Council Plan 2021-2025
- Health and Wellbeing Plan 2021-2025
- Economic Development Strategy 2020-2025

**Approach**

- Joint media release with Rails Future Institute Feb 2022
- Letter to Treasurer May 2022 (after visit to Central Goldfields Shire and meeting at Maryborough Golf Club)
- Notice of motion CMT December 2022
  - Letter of thanks re weekend services
  - Request for extension to weekday services
- Included as key advocacy item in key regional strategies

**Outcome**

- ✓ Additional weekend services between Maryborough and Ballarat commenced December 2022
- ✓ Grant funding received for Maryborough Aerodrome using taskforce's report on upgrades required



**JOBS AND INDUSTRY**

- Support for business recovery from the COVID-19 pandemic
- A contemporary and ambitious adult learning facility to drive high quality learning outcomes
- Innovative approach to job placement and business support for training and retaining new employees
- Growth in industrial land development in the Shire including support for development of a small-lot industrial estate on Council-owned land

**Community leadership**

- Economic Response and Recovery Taskforce
- Committee for Maryborough

**Strategic precedence**

- CGSC Council Plan 2021-2025
- Economic Development Strategy 2020-2025
- Industrial Land Supply & Demand Assessment and Strategy

**Approach and outcome**

- Strategic partnership with Latrobe University to deliver TILT program with local businesses / major employers, youth councils, schools, tertiary education providers and Victorian skills authority
- Applied for funding for development of land use planning framework

**Outcomes**

- ✓ White paper on developing a learning hub
- ✓ Learning hub snapshot
- ✓ Learning hub working group formed
- ✓ Funding received and work on land use framework underway



**AFFORDABLE HOUSING**

- Partnerships with providers of community and social housing
- The provision of surplus Government owned land for community and social housing – share of the Big Build funding
- Urban consolidation in Maryborough to create an affordable compact '20-minute city' including the removal of barriers and support for site consolidation
- A wastewater scheme for Talbot township
- Ongoing greenfield development in Carisbrook and Talbot (subject to sewerage)

**Community leadership**

- Talbot Community Housing
- Dunolly Independent Living Units

**Strategic precedence**

- CGSC Council Plan 2021-2025
- Health and Wellbeing Plan 2021-2025
- Population, Housing and Residential Strategy

**Approach and outcome**

**Approach (Bullet points 1 and 2)**

- Planning support and advice for projects and proposal
- Introductions to Community Housing Providers

**Approach (Bullet point 3)**

- Heritage overlay review to allow more infill development

**Approach (Bullet points 4 and 5)**

- Business plan being developed in partnership with Central Highlands Water (\$630k funding from State)

**Outcomes so far**

- ✓ 20 unit Social and affordable housing development approved in Margaret Ave
- ✓ 19 unit Social and affordable housing development shovel ready project – introduced to Community Housing providers for listing when funding becomes available through \$1.0 Billion funding stream
- ✓ Business Plan for Talbot Futures almost complete



**HERITAGE AND TOURISM**

- UNESCO World Heritage Listing for the Central Victorian Goldfields
- Leverage the story of gold and the Shire's central location
- Dedicated funding for the ongoing maintenance and restoration of significant heritage buildings

**Community leadership**

- Central Goldfields World Heritage Bid

**Strategic precedence**

- CGSC Council Plan 2021-2025
- Tourism and Events Strategy 2020-2025

**Approach and outcome**

**Approach**

- Partnership with 13 other Councils
- Co-patrons Hon John Brumby AO and Hon Denis Naphthine AO
- World Heritage expert consultant appointed
- Economic assessment completed
- Central Goldfields Shire developing its own interactive Visitor Experience Centre to showcase the story of gold and leverage the Shire's central location

**Outcomes so far**

- ✓ Initial \$500k funding to develop World Heritage Masterplan
- ✓ State Government Budget 2023/24 – \$3.8m allocated to the bid



**CHILDREN AND FAMILIES**

- Continued investment in Go Goldfields to support the ongoing development of integrated community-led supports and service design (including the Nest Project and Empowered Parents Empowered Communities) to give every child in Central Goldfields the best possible start in life

**Community Leadership**

- Go Goldfields Leadership Table
- Children and Young People First Committee

**Strategic precedence**

- CGSC Council Plan 2021-2025
- Health and Wellbeing Plan 2021-2025
- Restacking the Odds (Murdoch Children's Research Institute 2020)

**Approach – clarity on the key issues being addressed**

- Collective impact approach overseen by a Leadership Table and supported by a backbone function
- Looking for Federal Government support through Stronger People Stronger Places to reduce reliance on State Government alone and to lock in longer funding cycle (six years)





**Community Grants**

Fourteen local community groups shared in \$33,250 in funding with the 2022/23 Community Grant recipients allocated at the July 2022 Council Meeting.

The 2022-2023 Community Grants Program recipients are:

- **Maryborough Community House** for Volunteer Resource Centre, website updates and maintenance – \$2,400
- **Talbot Action Inc.** – purchase of decorations and choral performance at Light Up Talbot Christmas Concert – \$1,750
- **Dunolly Today Tomorrow** – reinstate Dunolly Gold Rush Festival – \$2,000
- **Talbot Farmers Market** – website redesign – \$1,200
- **Maryborough Little Athletics** – purchase of new wireless timing gates – \$5,000
- **Maryborough Horse Riding Club** – installation of competition standard dressage and show jumping arena – \$5,100
- **Maryborough Midlands Historical Society** – purchase of new laptop and digital scanner for Worsley Cottage – \$1,306
- **Maryborough Family History Group** – purchase of new printer – \$723
- **Maryborough Lawn Tennis** – floor upgrade for clubhouse – \$4,000
- **Maryborough Girl Guides** – installation of audio-visual equipment – \$2,250
- **The Welcome Record** – purchasing of new office equipment – \$3,000
- **Dunolly Bowling Club Inc.** – installation of flat, one level pathway to improve accessibility – \$1,500
- **Goldfields Image Makers & Camera Club** – purchase of new digital presentation equipment – \$1,000
- **St John Ambulance Maryborough** – promotion and training for 10 volunteers including uniforms – \$2,021

**FINANCIAL SNAPSHOT**

**IN BRIEF**

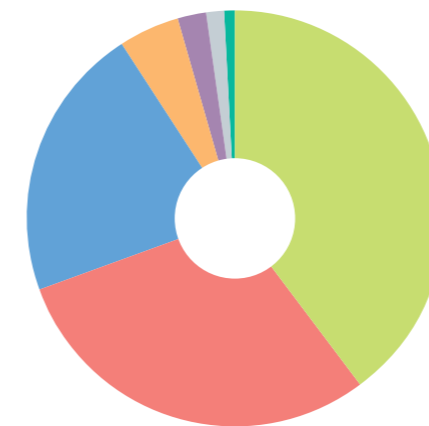
Council recorded an operating surplus of \$4.8 million for the 2022–23 financial year, a (\$5.9m) variance on budget. The variance to budget is a result of a few items, notably;

- October 2023 flooding event: The event has resulted in additional operational costs with clearing of debris as well as beginning the work around repairing the roads damaged at this time. This has been partly funded by Commonwealth and Victorian Government funding.
- Timing of Federal Assistance Grant: This annual grant was prepaid to Council in June 2023. This funding is the 2023-24 allocation but as it is untied funding, it must be recognised by Council when it is received. Whilst this is a boost to the 2022/23 bottom line, the risk of the Federal Government not prepaying this grant in the future remains.

**Other impacts to Council include:**

- The combined impact of CPI increases together with variances in tender submissions, both in terms of pricing and number of submissions has impacted Council’s ability to deliver projects within budget
- As with the entire sector, Council has been impacted by the turnover of staff in key roles within the organisation. This has impacted the momentum and continuity of projects across Council.

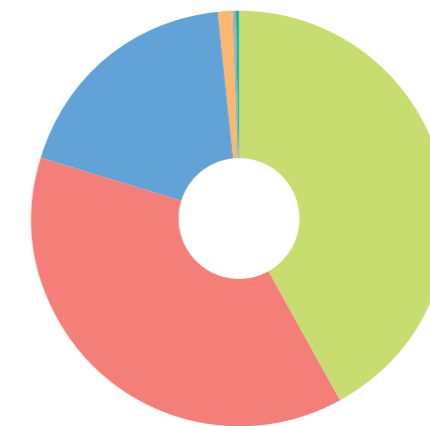
**Income breakdown**



- **40.0%** Rates and charges
- **29.8%** Grants – operating
- **21.3%** Grants – capital
- **4.7%** User fees
- **2.4%** Other income
- **1.4%** Statutory fees and fines
- **0.7%** Contributions – monetary

In line with previous years, Council’s major income was from grants (51%), both capital and operational. Grants are received from both Commonwealth and Victorian governments and in general are for specific projects or purposes. Following this is Rates (40%). Council complied with the annual rate cap set by the Essential Services Commission (1.75% for 2022-23). The balance of revenue was received by way of statutory fees and fines as well as user charges.

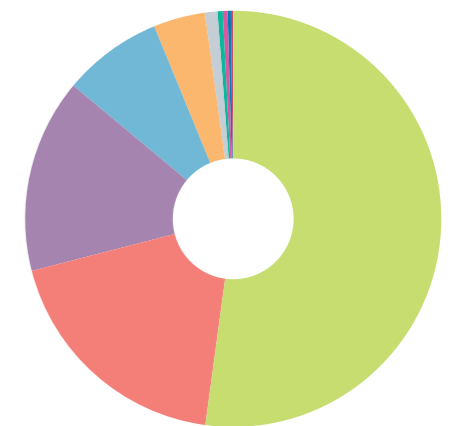
**Expenses breakdown**



- **42.0%** Employee costs
- **37.9%** Materials and services
- **18.6%** Depreciation
- **1.0%** Other expenses
- **0.2%** Borrowing costs
- **0.2%** Amortisation – right of use assets
- **0.1%** Bad and doubtful debts – allowance for impairment losses

Employee costs make up 42% of total operating expenditure for 2022-23, closely followed by materials and services at 38% (which includes contractors). Total expenditure for the financial year was \$36.7 million. This is a 13% increase on the prior year, resulted significantly from the items raised above (some offset by revenue).

**Capital Works breakdown**



- **52.1%** Buildings
- **18.8%** Roads
- **15.1%** Land improvements
- **7.7%** Drainage
- **4.0%** Plant & Equipment
- **1.0%** Footpaths and cycleways
- **0.4%** Kerb and channel
- **0.4%** Other infrastructure
- **0.2%** Traffic control facilities
- **0.2%** Minor culverts
- **0.1%** Aerodromes

The Capital Works program delivered amounted to \$14.6 million for 2022-23.

The greatest spend for the year was in Buildings, including the Central Goldfields Art Gallery and Maryborough Railway Station. Land Improvements was the major upgrade to the Carisbrook Recreation Reserve.

**MAJOR CAPITAL WORKS**

During the 2022/2023 financial year the following upgrades were delivered:

**Central Goldfields Art Gallery**

The redevelopment of the Central Goldfields Art Gallery was completed in early 2023. The redevelopment has seen the Gallery, located in the 1861 historic fire station, refurbished and extended, including opening the original fire doors at the front of the Gallery, increasing Gallery exhibition spaces and the installation of improved environmental and climate controls. An official opening and community celebration was held in early 2023. The Art Gallery has been recognised at the Venice Biennale and as a gallery was awarded a Victorian Master Builders award and is a finalist in the national awards.



**Carisbrook Recreation Reserve**

Stage three and four of the Carisbrook Recreation Reserve upgrade project have now been completed. Stage three has seen the construction of female friendly player change rooms and amenities; female friendly umpire change rooms and amenities; first aid room; multi-purpose room for events and meetings; office; and accessible toilet. While stage four has resulted in the redevelopment of the bowls pavilion.



**Central Goldfields Art Gallery Indigenous Interpretative Garden**

Detailed designs for the Indigenous Interpretive Garden that form part of the Central Goldfields Art Gallery redevelopment have been finalised after a second Indigenous Wartaka process with Dja Dja Wurrung people in early 2023 to ensure cultural themes were embedded within the final design for construction. An expression of interest for Dja Dja Wurrung Artists to be engaged and develop artistic elements of the garden will be undertaken in September 2023. Construction is due to be completed by mid-2024.

**Maryborough Railway Station Activation**

Stage Two of the Maryborough Railway Activation Project (construction works) was completed in June 2023. The project has transformed Maryborough Railway Station into a visitor and activity hub that will accommodate a mix of tourism, commercial transport and community uses. Project elements include installation of digital infrastructure and interpretive experiences, extension of the café, visitor centre and co-working space, provision of a creative studio space, and minor landscaping works. Stage Two of the project was jointly funded with \$1.8 million from the Victorian Government's Stronger Regional Communities Program and \$200,000 from Council. The visitor centre has moved back to the station from its temporary home in Burns Street in September, and an official opening is scheduled for late 2023.



**Maryborough Outdoor Pool**

Work continues with Heritage Victoria to use \$2.0 million in funding to upgrade the octagonal pool, and undertake conservation works at the main entrance building. Council appointed contractor S J Weir Ballarat Pty Ltd in May 2023 to see an entirely new pool shell constructed, repair the concourse and recovery of as many of the original tiles as possible to appropriately commemorate the site. Further investigation and design work has been undertaken with the remaining funding through Heritage Victoria, to ensure Council is ready when appropriate funding becomes available to reconstruct the Olympic Pool. The Octagonal pool and minor conservation works to the front entrance building is due to be completed in late 2023 and 2024 respectively.



**Skate and Scooter Park**

The construction of the Skate and Scooter Park at Princes Park, Maryborough, was completed in late 2022. The project, was jointly funded by the Victorian Government through the Sports Recreation Victoria – Local Sports Infrastructure Fund – \$250,000, Community Bank Avoca, Maryborough and St Arnaud (in partnership with the Maryborough Lions Club) – \$40,000 and Council \$395,000.



**Deledio Recreation Reserve Netball Court Redevelopment**

In October 2022, Council received \$727,707 from the State Government through the Local Sports and Infrastructure Fund (LSIF) Female Friendly Facilities Stream. The project will see the construction of two new netball courts with a slip resistant acrylic surface, player shelters, LED floodlighting to 200 lux, bench seating and other associated infrastructure at Deledio Recreation Reserve in Dunolly. The project is well underway, with the contract for construction now awarded. The netball courts are due to be completed in early 2024.



**Whirrakee Rise**

Council committed funding in the 2022-23 annual budget process to enhance the Whirrakee Rise open space in Quinn Street (near the playground). In May, Council hosted a community get-together at the site to seek feedback from Whirrakee residents on the proposed design, and to understand what elements of the design were of the highest priority to them. The design includes a bus stop shelter, BBQ area with a new picnic set, upgraded walking path and plantings to create natural shade over the existing playground. The project is likely to be completed in late 2023-early 2024.



## MAJOR CAPITAL WORKS

### Goldfields Dam Stabilisation Project

Council received \$930,000 in funding from the State Government's Department of Energy, Environment and Climate Action (DEECA) to undertake repairs to the Goldfields Reservoir and ensure that it is adequately stabilised for years to come. The project is in response to a state-wide study conducted by DEECA which aimed to identify and address issues at recreational waterways. Council has been working with design engineers to develop appropriate options to remedy the bank of the Goldfields Reservoir. Once a preferred design option has been identified, construction works to stabilise the bank will likely occur in late 2023 – early 2024.



### Road Renewal Projects

#### Primrose Street and Porter Avenue in Maryborough:

- Project Cost: \$1,243,000
- Project Funding: Roads to Recovery Funding

Primrose Street – From Spring Street to Golden Wattle Drive, 180m long.  
Porter Avenue – The whole Street (Court Bowl to Court Bowl), 300m long.  
Project included kerb and channel works and the footpaths alongside the roads were also replaced.

#### Cotswold Road, Moolort:

- Project Cost: \$595,000
- Project Funding: Roads to Recovery Funding

From Duntulm Road to Duntulm Road, 1.2 km long.  
Drainage works were also included in this project.



### New Footpaths

Three new footpaths have been constructed:

- Ballarat Street North, Talbot – From O'Hara Street to King Street, 200m long.
- Broadway, Dunolly – From Daly Street to Railway Line, 250m long.
- Urquhart Street, Carisbrook – From McLachlan Street to McNeil Street, 120m long.
- Project Cost: \$132,000
- Project Funding: Council's Capital Works Budget



### Worsley Cottage

Worsley Cottage is a historical building constructed in 1890. The remedial works for the Worsley Cottage building have been completed to regain its structural integrity. Also new timber floors were installed under this project.

- Project Cost: \$290,130
- Project Funding: Local Roads and Community Infrastructure (LRCI) Program and Council's Capital Works Budget.



### Talbot Town Hall Public Toilet Development

The old toilets were demolished and a new public toilet facility constructed.

The new toilet facility complies with the Disability Discrimination Act.

- Project Cost: \$369,489
- Project Funding: Local Roads and Community Infrastructure (LRCI) Program



### Carisbrook Levee

The Carisbrook Levee project was completed in June 2023.

This project has delivered a significant piece of infrastructure which will mitigate flooding for the township of Carisbrook.

The levee was constructed at the south of the Pyrenees Highway and stretches 3.44km in total.

- Project cost of Stage 4: \$1,200,000



## MAJOR CHANGES

### Electoral boundary review – March 2023

Council made a preliminary submission on 1 March 2023 recommending that seven Councillors be retained, distributed evenly over seven wards, including the division of Maryborough ward into four wards – North, East, South and West, and maintaining Flynn, Tullaroop, and Paddys Ranges wards.

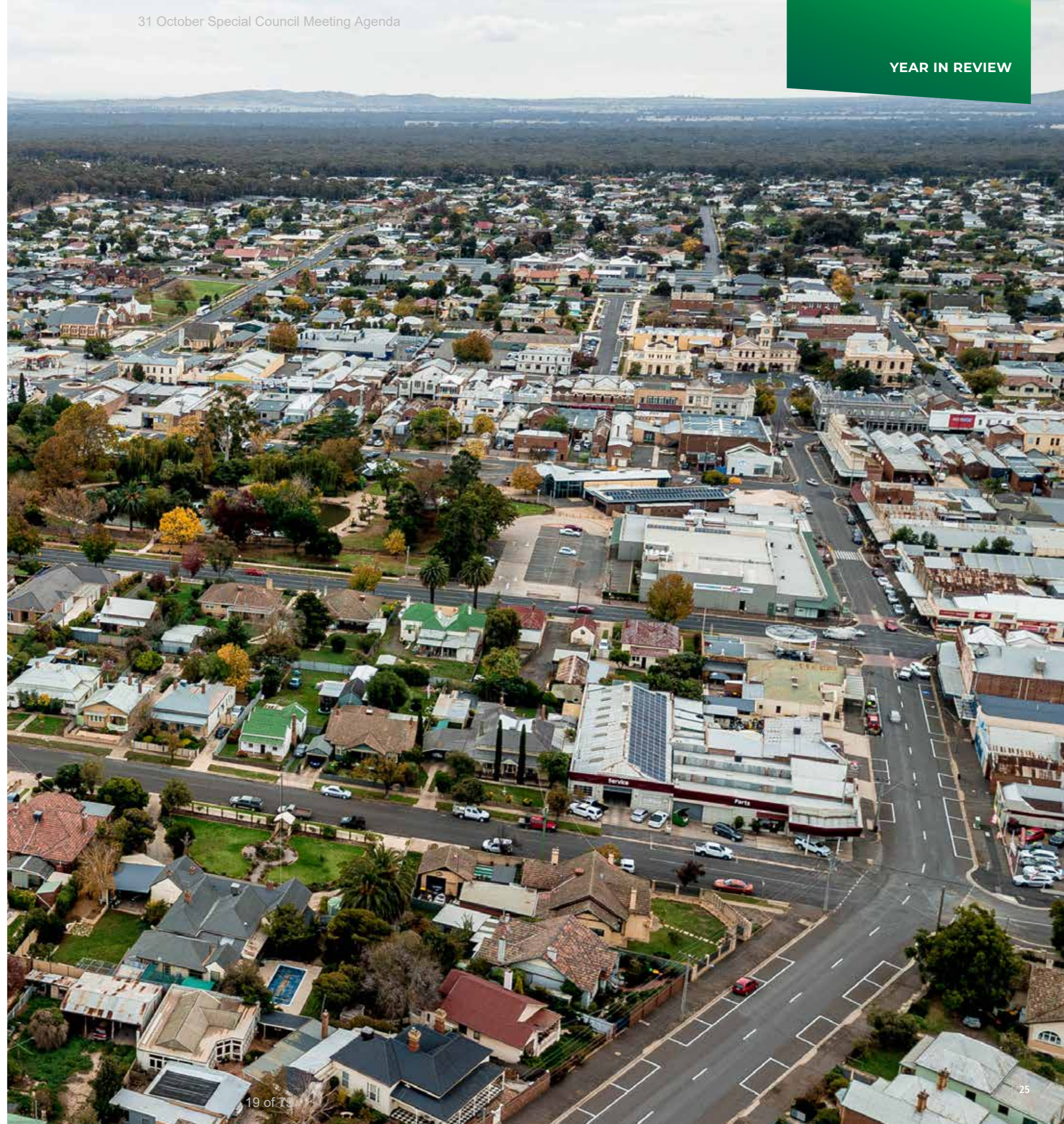
The submission also considered some changes to ward boundaries to take into account the even distribution of voters, “limiting the disruption and impact to the local community and delivering the requirements of the Act”.

Officers and two Councillors also represented Central Goldfields Shire Council at the electoral structure review public hearing on Wednesday 26 April 2023.

Council is still awaiting the outcome of the review.

### C34cgo1 (Omnibus) Amendment Exhibition Results

Completed Planning Scheme Amendment to implement key recommendations of the Population, Housing and Residential Settlement Strategy. Amendment was lodged with Minister for Planning for approval and council is awaiting the outcome.



## OUR COUNCIL

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

Councillor Grace La Vella was voted in as Mayor at the Council Meeting on Tuesday 15 November, 2022 for a period of 12 months.



**Councillor Grace La Vella (Mayor)**

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

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

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

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

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

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

Cr La Vella has two adult children and one grandchild.

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



**Councillor Anna De Villiers**

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

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

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

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

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

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



**Councillor Liesbeth Long**

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

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

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

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

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



**Councillor Geoff Lovett**

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

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

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

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

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

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



**Councillor Chris Meddows-Taylor**

First elected as a Councillor to the Central Goldfields Shire Council in 2005 and Mayor in 2007, Cr Meddows-Taylor, completed his sixth term as Mayor in November 2022.

As chair of the Victorian Goldfields Tourism Executive, he plays an active leadership role in the Victorian Goldfields World Heritage Listing bid project, supported by partnerships across 13 municipalities and a number of regional tourism boards. He also has held various other regional leadership roles.

His previous career was in the Victorian public sector in the Department of Premier and Cabinet and the Education Department, and work in large corporate sectors, including BHP Billiton and AXA. He is a highly experienced change leader with a diverse skill-set with key interests in strategy, leadership, culture, machinery of government, community engagement, regional development, and advocacy. He passionately believes mayors should lead their community to a better future.

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

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



**Councillor Gerard Murphy**

Born and raised locally, Cr Gerard Murphy moved back to Maryborough over 10 years ago to operate the Maryborough Sports and Leisure Centre.

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

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

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

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

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



**Councillor Wayne Sproull**

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

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

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

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

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

**YEAR IN REVIEW**

**OUR EXECUTIVE TEAM**



**LUCY ROFFEY**  
Chief Executive Officer

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

She is a Fellow of the Chartered Accountants Australia and New Zealand (FCA) and a Graduate of the Australian Company Directors (GAICD).

Her current roles and appointments include CEO of Central Goldfields Shire Council, Director of Coliban Water and Director of the Homes Victoria Advisory Committee.

**Lucy re-appointed for five years**

At the October 2022 Council Meeting, Councillors unanimously resolved to re-appoint Lucy Roffey as Central Goldfields Shire Chief Executive Office for a period of five years.

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

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

Lucy Roffey commenced as Central Goldfields Shire Chief Executive Officer on Monday 5 March 2018.



**MICK SMITH**  
General Manager Corporate Performance

With more than 20 years' experience in Victorian Public Health Service Management, Mick has held senior roles at Barwon Health, Ballarat Health Services and more recently as Manager Finance at Central Highlands Water.

These roles lead large and diverse teams delivering a broad range of functions and services and through these experiences Mick has developed an understanding of the

political and social environment for public bodies and how to deliver outcomes and services in this context.

Holding a Bachelor of Commerce from Federation University, Mick is a Fellow of CPA Australia (FCPA) and a Graduate of the Australian Institute of Company Directors (GAICD).

Mick commenced on Monday 18 January 2021.



**EMMA LITTLE**  
General Manager Community Wellbeing

With more than 23 years' experience in Marketing, Management and Audience Development both overseas and here in Australia, Emma is an innovative and dynamic leader and has spent much of her career nurturing artistic vision and creating the strategy for its implementation.

Having spent the last 10 years in regional and remote communities across Western Australia, Tasmania and Victoria, Emma has provided high level strategic approaches to the promotion, development and support of tourism, education, and events as cultural catalysts for change.

With a double degree in Commerce and Arts, and as a member of the Australian Institute of Company Directors, Emma's focus is increasingly on a strengths-based approach – helping regional communities identify unique and sustainable social and economic drivers.

Emma commenced as General Manager Community Wellbeing on Monday 20 June 2022, following two months acting in the role.



**MATTHEW IRVING**  
General Manager Infrastructure Assets and Planning

Matthew has worked in Local Government across the last 15 years with extensive experience in project management, asset management, strategic business and community planning, service delivery and placemaking in local communities.

He is a strategic and innovative leader, that seeks creative solutions to complex problems, particularly in regional communities and lean organisations.

With a Bachelor of Civil and Structural Engineering and Graduate Diploma of Business Management (Executive), Matthew enjoys the challenge of working with local communities to create healthy and thriving cities and towns.

Matthew commenced on Monday 18 July 2022.

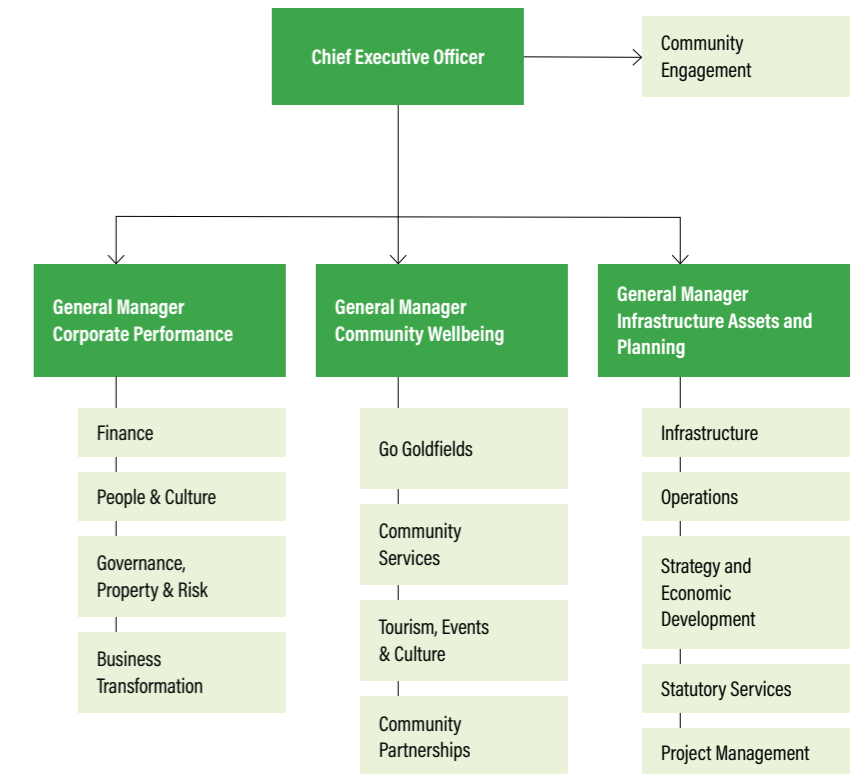


**OUR WORKPLACE**

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

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

The Community Engagement team also report to the CEO.



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

	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	Other	Total
Permanent Full Time – W	0.0	0.0	10.3	5.8	7.0	7.0	5.0	4.0	5.0	44.1
Permanent Full Time – M	0.0	5.0	18.0	8.0	2.0	6.0	4.0	2.0	1.0	46.0
Permanent Full Time – X	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent Part Time – W	1.9	4.5	10.2	8.0	1.3	2.9	0.0	0.8	4.8	34.4
Permanent Part Time – M	0.0	2.3	0.9	1.1	0.0	0.9	0.0	0.9	0.5	6.7
Permanent Part Time – X	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL</b>	<b>1.9</b>	<b>11.8</b>	<b>39.4</b>	<b>22.9</b>	<b>10.3</b>	<b>16.9</b>	<b>9.0</b>	<b>7.7</b>	<b>11.3</b>	<b>131.1</b>
FTE W	1.9	4.5	20.4	13.8	8.3	9.9	5.0	4.8	9.8	78.5
FTE M	–	7.3	18.9	9.1	2.0	6.9	4.0	2.9	1.5	52.7

## OUR WORKPLACE

### Workforce Plan

In December 2021 we adopted a Workforce Strategy in accordance with the Local Government Act 2020. The Workforce Plan outlines our approach to recruiting, retaining, supporting and empowering our staff, volunteers and contractors and ensuring that we have the right skills, capabilities and experience to deliver services and the key objectives of the Council Plan

This Workforce Plan addresses key risks for the organisation in attracting and retaining staff due to an ageing workforce, key employment gaps in specialised areas such as planning, building, environmental health and engineering. The Workforce Plan has an annual action plan that addresses the risks, challenges and opportunities outlined in the plan. This action plan is reviewed and updated on an annual basis.

#### Key actions from 2022-23 include:

- All policies identified in the Workforce Plan, have been developed
- Progress on Council's Gender Equity Plan are progressing including training in Gender Impact Assessments
- Reconciliation Action Plan – RESPECT – is with Reconciliation Australia awaiting feedback prior to progressing.
- The Leadership Team embarked on an internal engagement program during 2022-23 to develop a multi-year corporate performance action plan to increase staff retention and satisfaction.



### Service Recognition Awards

During the year we recognised our staff who had achieved service milestones with us:

	Years of Service
Sally Barby	10
Sharlene Huxtable	10
Ralph Williams	10
Jade Mckenzie	10
Grant Rogers	15
Samantha Newberry	15
Donna Lanfranchi	15
Tony Plucke	20
Tony Butler	25
Lisa Freeman	25
Jamie Smith	25
Mark Robertson	30
Narelle Greenwood	35
Russell Le-Tisser	45

### Celebrating 45 years of service

In April 2023 we celebrated our longest service employee – Russell LeTisser – who has worked with us for 45 years.

Russell started with us in 1978 at the age of 16, accepting a position of Apprentice Gardener with the City of Maryborough. He has worked in the Parks and Open Spaces team his entire career and is known as the oracle of our open spaces. Russell has been involved in the development and maintenance of almost every open space we maintain. His knowledge regarding our open spaces is extensive. Russell has worked through floods, fires and drought, knows the inner workings of every irrigation system and has worked in the background of every event we are involved in. Russell was recognised with a surprise breakfast and a tree was planted in his honour at Phillips Gardens.

### Enterprise Agreement

The current Enterprise Agreement was successfully negotiated and approved by Fair Work Australia in 2021-22, with an operative date of 19 January 2022 for a period until 30 June 2024.

### Professional Development

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

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

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

- MCH Nurses are enrolled in monthly seminars
- Works and Engineering staff attended Annual Conference
- Goldfields Family Centre staff – an annual subscription has been renewed to Australian Learning Hub
- Staff attend webinars through LG Pro (a professional development organisation for local government)

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

### Gender equality in the workplace

During the 2022–23 year, the Gender Equality Committee – a group of staff members from across the organisation – has continued to drive this work forward to meet the requirements of the Gender Equity Act 2020 including the implementation of the Gender Equality Action Plan.

The Gender Equality Action Plan includes the following strategic objectives:

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

### Equal Opportunity & Human Rights

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

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

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

### Staff Communication

Monthly staff meetings were held by the CEO and Executive team to provide information on staff and organisational achievements and project updates.

## GOVERNANCE AND OTHER INFORMATION

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

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

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

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

## COUNCIL MEETINGS

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

### Councillor attendance at Council Meetings

Councillors		Meddows-Taylor	De Villiers	Lovett	Murphy	La Vella	Long	Sproull
26/07/2022	Scheduled	✓	✓	✓	✓	✓	✗	✓
23/08/2022	Scheduled	✓	✓	✓	✓	✓	✓	✓
20/09/2022	Unscheduled	✓	✓	✓	✓	✓	✓	✓
27/09/2022	Scheduled	✓	✗	✓	✗	✓	✓	✓
25/10/2022	Scheduled	✓	✓	✓	✓	✓	✓	✓
15/11/2022	Unscheduled	✓	✓	✓	✓	✓	✓	✓
22/11/2022	Scheduled	✓	✗	✓	✗	✓	✓	✓
20/12/2022	Scheduled	✓	✓	✓	✓	✓	✓	✓
31/01/2023	Unscheduled	✓	✓	✓	✓	✓	✓	✓
28/02/2023	Scheduled	✓	✓	✓	✗	✓	✓	✓
28/03/2023	Scheduled	✓	✓	✓	✓	✓	✓	✓
18/04/2023	Unscheduled	✓	✓	✓	✗	✓	✓	✓
02/05/2023	Scheduled	✓	✓	✓	✓	✗	✓	✓
16/05/2023	Unscheduled	✓	✓	✓	✓	✓	✓	✗
30/05/2023	Scheduled	✓	✓	✓	✓	✓	✓	✓
27/06/2023	Scheduled	✓	✓	✓	✓	✓	✓	✓

### Councillor Allowances

In accordance with Section 39 of the Act, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor is also entitled to receive a higher allowance. The State Government sets the upper and lower limits for all allowances paid to Councillors and Mayors. Councils are divided into three categories based on the income and population of each Council. In this instance Central Goldfields Shire Council is recognised as a category one Council.

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

	\$
Cr Grace La Vella (Mayor)	57,456.24
Chris Meddows-Taylor (Mayor)	46,638.39
Cr Wayne Sproull	24,653.65
Cr Liesbeth Long	24,653.65
Cr Gerard Murphy	24,653.65
Cr Geoff Lovett	24,653.65
Cr Anna De Villiers	24,653.65

Mayoral and Councillor Allowances are set by the Victorian Independent Remuneration Tribunal, and are subject to an annual review.

### Councillor Expenses

In accordance with Section 40 of the Act, Council is required to reimburse a Councillor for expenses incurred whilst performing their duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and member of a Council committee paid by the Council. The details of the expenses including reimbursement of expenses for each Councillor and member of a Council committee paid by the Council for the 2022-23 year are set out in the following table.

Councillor	Travel Expenses	Professional Development Expenses	Expenses to Support the Performance of the Role	Total
Cr Chris Meddows-Taylor (Mayor)	-	-	\$259.34	\$259.34
Cr Grace La Vella (Mayor)	\$156.96	\$1,713.00	\$424.89	\$2,294.85
Cr Wayne Sproull	-	\$250.00	-	\$250.00
Cr Liesbeth Long	\$3,109.13	\$1,578.00	-	\$4,687.13
Cr Gerard Murphy	-	-	-	\$0.00
Cr Geoff Lovett	-	-	-	\$0.00
Cr Anna De Villiers	-	\$3,477.10	-	\$3,477.10



## AUDIT AND RISK COMMITTEE ANNUAL REPORT FOR THE 2022-23 FINANCIAL YEAR

### Audit and Risk Committee

Council has established an Audit and Risk Committee in accordance with the requirements of section 53 of the *Local Government Act 2020*.

### Membership and Attendance

The current Charter allows that Committee members may be reappointed for two additional three-year terms, subject to satisfactory performance.

Independent Member John Watson's term was due to expire in April 2023, and he was reappointed by Council at its March Meeting for a further three year term.

Independent Member Linda O'Neill resigned after serving on the Committee for two years.

### Current Membership

Independent members:

- John Watson
- Robert Tommasini
- Linda McNeil to 19 June 2023

Councillor members:

- Cr Geoff Lovett
- Cr Gerard Murphy

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

Meeting	12 Sep 2022	28 Nov 2023	6 Mar 2023	27 Mar 2023 (special)	19 Jun 2023
J Watson	✓	✓	✓	✓	✓
R Tommasini	✓	✓	✓	✓	✓
L McNeill	✓	✓	✓	✓	✓
G Lovett	✓	✓	✗	✓	✓
G Murphy	✓	✓	✗	✓	✓

### Matters Considered

This Audit and Risk Committee considers a range of matters, according to its Charter and Annual Work Plan.

These items are listed on the agenda and include the following:

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

Additionally, the Committee has received reports on:

- VAGO Audit Certificates and Final Financials & Performance Report
- Council policies for review

and a range other matters relevant to continuous improvements to council's processes, procedures and operations.

The Committee assessed and reviewed the annual Financial and Performance Statements for the 2022-2023 year and recommended to the council that the statements be agreed to in principle, signed and submitted to the Victorian Auditor-General.

The Committee provides a biannual report to Council outlining its activities, in accordance with the Act.

### Members Only discussion

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

### Internal Audit

#### Internal Auditors

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

#### Internal Audit Work Plan

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

#### Reports Presented:

- Environmental Sustainability and Climate Change
- Customer Requests and Complaint Management
- 2023 Past Issues Review

#### Recommendations

Council maintains a register of outstanding actions of prior audit recommendations which has recently been transferred into Pulse management software.

The objective of this register is to track the status of outstanding actions in order to ensure that all actions requested by various auditors are completed by the assigned action officers. Once an action officer considers that an action has been completed it is marked as such.

#### Internal Auditors Performance Review

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

#### Strategic Risk Register and Risk Management

The committee receives regular reports on the status of the strategic risk register and the management of risk within the organisation.

The Committee has noted that a Risk Management Framework project commenced in 2023, with a consultant appointed to work with Council on developing an overarching risk management framework and risk registers.

#### Committee Charter

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

#### Committee Annual Work Plan

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

#### Annual Self-Assessment

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

#### Review of Internal Audit Contract

The internal audit contract expires in October and Council will be required to undertake a competitive tender process to award a contract.

## STATUTORY INFORMATION

Council is committed to ensuring that its decision-making processes are transparent and open so that the Community is provided with an opportunity for meaningful engagement with Council and its decision-making processes.

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

### Documents available for public inspection

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

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

### Road Management Act Ministerial Direction

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

### Infrastructure and development contributions

In accordance with section 46GM and 46QD of the Planning and Environment Act 1987, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in the council's annual report. For the 2022–23-year council did not collect infrastructure and development contributions.

### Domestic Animal Management Plan

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

Council adopted the Domestic Animal Management Plan 2021–2025 in December 2021.

The Compliance Team undertook various methods of engaging with the Community, including:

- Online feedback via surveys
- Inviting written submissions
- Notice in media, socials, local paper and Council's Engage website
- Video on Council's platforms when we couldn't undertake face-to-face consultation during COVID restrictions
- Councils Coordinator of Compliance liaised with peers among similar Councils for the purpose of benchmarking.

### Food Act

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

### Freedom of information

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

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

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

Further information regarding FOI can be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au) and on Council's website.

### Protected disclosure procedures

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

The Protected Disclosure Act 2012 aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available council's website. During the 2022–23-year no disclosures were notified to council officers appointed to receive disclosures, or to IBAC.

## PROCUREMENT MANAGEMENT

For the financial year commencing on 1 July 2022 the following table provides a list of contracts entered into by Council in compliance with its Procurement Policy for the purchase of goods or services or for the carrying out of works where the value of the contracts was at \$200,000 (inclusive of GST) or above.

Contract Number	Contract Name
G1645-22	Maryborough Railway Station Activation Project
G1643-22	Civil Engineering Consultancy – Panel of Suppliers
G1699-22	Porter Avenue and Primrose Street Maryborough Road Reconstruction Works
G1459-20	Central Goldfields Shire 2022-23 Resealing Works
G1747-23	Managing Flood Recovery Works for Central Goldfields Shire Council
G1760-23	Flood Emergency Works (Civil) – Panel of Suppliers
G1722-22	Maryborough Octagonal Pool Replacement
G1746-23	Specialist Project Service – Panel of Suppliers
G1653-22	Talbot Futures Project – Structure Plan and Community Engagement
G1660-22	Supply Only, and Supply and Installation of Road Signs, Signs and Signage – Panel of Suppliers
G1698-22	Central Goldfields Swimming Pool Upgrade
G1704-22	Maryborough Railway Station Activation – Digital Content Creation and Installation of Visitor Experience
G1628-22	Supply Air Conditioning Maintenance and Installation

During the reporting period between 1 July 2022 and 30 June 2023 Council entered into the following contracts where the value of the contracts was at \$200,000 (inclusive of GST) or above without undertaking a competitive public process consisting of either a public tender or expression of interest:

- a. Waste Recycling Processing Reveal Service
- b. Co-Management ICT Service.

From April 2023 Waste Recycling Processing Reveal service has been provided under a Contract which was entered in compliance with Council's Procurement Policy.

The development of procurement strategy is underway to commence a new procurement process in accordance with Council's Procurement Policy for the provision of the Co-Management ICT service.

## GOVERNANCE AND MANAGEMENT CHECKLIST

	Governance and Management Item	YES or NO	Date if YES (single item/date)	Comments
GC1	Community engagement policy	YES	23/02/2021	Community Engagement policy adopted 2/05/2023.
GC2	Community engagement guidelines	YES	23/03/2022	Guidelines included in Community Engagement Policy Adopted by council on 23/03/2022, including IAP2 Framework.
GC3	Financial Plan	YES	26/10/2021	Long-Term Financial Plan was adopted by Council at 26 October 2021 Council Meeting and is available on the website: <a href="https://www.centralgoldfields.vic.gov.au/Council/Policies-Plans-Strategies-and-Documents/Council-Plans/Financial-Plan-2021-2031">https://www.centralgoldfields.vic.gov.au/Council/Policies-Plans-Strategies-and-Documents/Council-Plans/Financial-Plan-2021-2031</a>
GC4	Asset Plan	YES	28/06/2022	The Asset Plan was adopted by Council at 28 June 2022 Council Meeting.
GC5	Revenue and Rating Plan	YES	28/06/2022	The amended Rating and Revenue Plan was adopted by Council at 28 June 2022 Council Meeting.
GC6	Annual budget	YES	28/06/2022	The 22/23 Council Budget was adopted at 28 June 2022 Council Meeting.
GC7	Risk policy	YES	24/03/2020	Risk Management Policy adopted 24 March 2020.
GC8	Fraud policy	YES	24/04/2018	Prevention of Fraud and Corruption Policy adopted 24 April 2018.
GC9	Municipal emergency management plan	YES	15/09/2020	Northern Victorian Integrated Municipal Emergency Management Plan: Central Goldfields Shire adopted 15 September 2020.
GC10	Procurement policy	YES	21/12/2021	Procurement Policy was updated and adopted by Council at 21 December 2021 Council Meeting.
GC11	Business continuity plan	YES	29/10/2018	Business Continuity Plan adopted 29 October 2018.
GC12	Disaster recovery plan	YES	29/10/2018	Disaster Recovery Plan and the Business Continuity Plan are contained in the same document (adopted 29 October 2018).
GC13	Risk management framework	YES	24/03/2020	Risk Management Policy provides details of risk management framework. Adopted 4 March 2020. Strategic Risk Register and Risk Appetite Statement adopted by Council on 22 February 2022. Risk Management Framework to be further developed in 22/23.
GC14	Audit and Risk Committee	YES	28/07/2020	Committee established in accordance with section 139 of the Act Council meeting 26 September 2017. Charter was reviewed, updated and subsequently adopted by Council on 22 February 2022.
GC15	Internal audit	YES	30/10/2017	Internal Auditor engaged on 30 October 2017, contract extended until 31/10/2023.

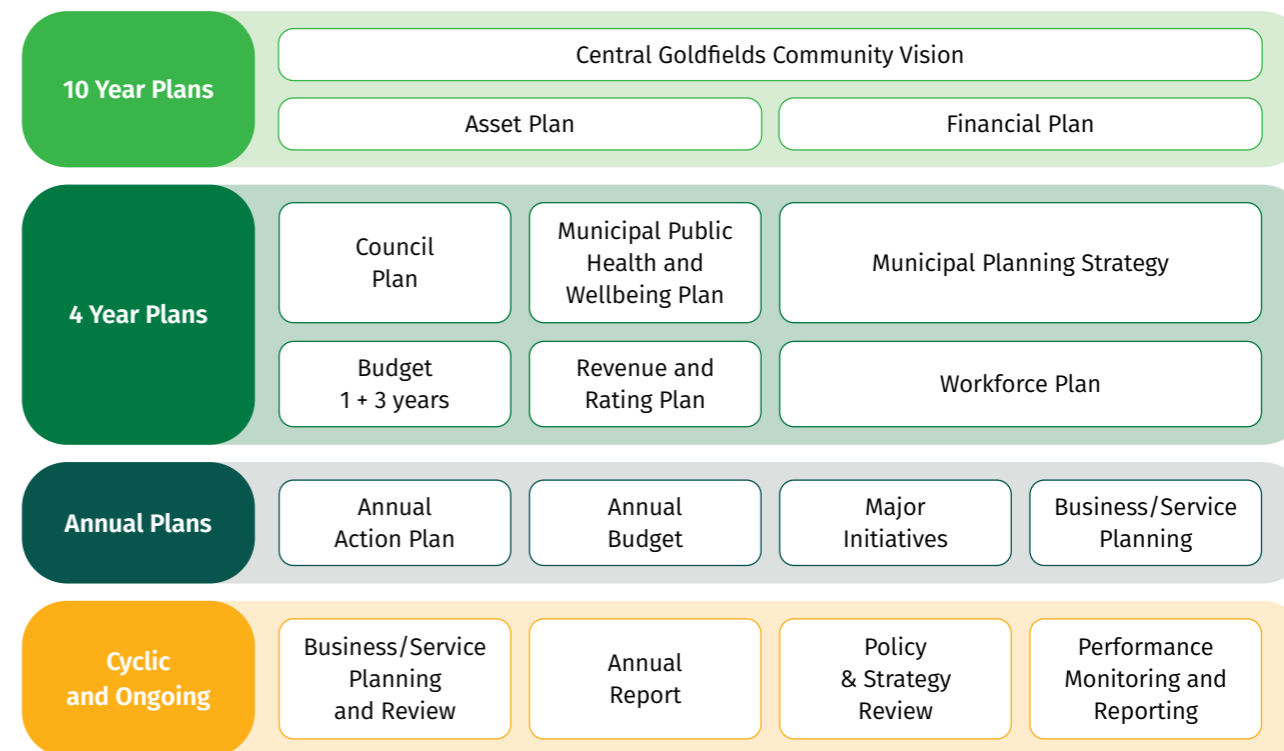
### GOVERNANCE AND MANAGEMENT CHECKLIST

Governance and Management Item	YES or NO	Date if YES (single item/date)	Comments
GC16 Performance reporting framework	YES	1/07/2014	Set through the Local Government (Planning and Reporting) Regulations 2014
GC17 Council Plan report	YES	2022/2023	Council Plan was adopted 7 September 2021. Action Plan Progress Report presented to Council quarterly.
GC18 Quarterly budget reports	YES	2022/2023	Finance Report presented to Council quarterly at the following Council meetings for noting:
GC19 Risk reporting	YES	2022/2023	Reported to Audit And Risk Committee Meetings Audit and Risk Bi-annual Report to Council 22 February 2022.
GC20 Performance reporting Current resource and data issues means this indicator is only reported annually.	NO		LGPRF indicators are reported at year end only as part of the end of year audit and preparation of the Annual Report.
GC21 Annual Report	YES	21/12/2021	Annual Report presented to Council on 21 December 2022.
GC22 Councillor Code of Conduct	YES	23/02/2021	The Councillor Code of Conduct was adopted by Council on 23 February 2021.
GC23 Delegations	YES	22/02/2022	Name of Instrument of Delegation <ul style="list-style-type: none"> <li>S5 Instrument of Delegation COUNCIL to CEO – July 2022</li> <li>S6 Instrument of Delegation – August 2022</li> <li>S7 Instrument of Delegation – S7 CEO to Council Staff – October 2022</li> <li>S11 Authorisations and Appointments – August 2023</li> <li>S12 Instrument of Delegation – August 2022</li> <li>S14 Instrument of Delegation CEO for VicSmart Applications – August 2022</li> <li>S5 Instrument of Delegation COUNCIL to CEO – October 2022</li> <li>S18 Instrument of Sub-delegation EPA 2017 – October 2021</li> </ul>
GC24 Meeting procedures	YES	25/08/2020	Governance Rules adopted at Council meeting 25 August 2020.

### OUR PERFORMANCE

#### Integrated Planning Framework

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



#### Community Vision and Council Plan

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

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

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

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

#### Key Growth Opportunities

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

#### Strategic Objectives

- Our Community's Wellbeing
- Our Growing Economy
- Our Spaces and Places
- Leading Change

**PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES**

**Strategic Objective One: Our Community’s Wellbeing**

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

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

Initiative	Progress in 2022/23
1.1.1 Facilitate and support Council and community led events, programs and activities that focus on building community connection.	<ul style="list-style-type: none"> <li>• Celebrated the 30th anniversary of Energy Breakthrough.</li> <li>• Celebrated the annual Citizens and Event of the Year winners and their contribution to the community.</li> <li>• \$33,250 provided to fourteen local community groups through Community Grants.</li> </ul>
1.1.2 Provide a diverse range of experiences that are welcoming, accessible for people of all abilities, inclusive and affordable.	<ul style="list-style-type: none"> <li>• Supported the Inaugural Goldfields Community Festival.</li> <li>• Continued involvement in the Libraries Change Lives advocacy initiative.</li> <li>• New DDA compliant access available as part of the Art Gallery revitalisation.</li> <li>• Monthly visits for the home library service continue, including to nursing and individual homes.</li> <li>• Successful school holiday programs delivered by library, gallery and youth teams.</li> </ul>
1.1.3 Encourage and facilitate connections across all age groups through shared activities and social interaction.	<ul style="list-style-type: none"> <li>• Funding secured to plan a Bristol Hill Urban Bike Park.</li> <li>• Advocated to State Government for development and re-use of buildings that would support community organisations such as The Men’s Shed.</li> <li>• Commenced a shire wide play space strategy.</li> <li>• Maryborough Skate and Scooter Park officially opened.</li> <li>• Design for the Deledio netball courts undertaken ahead of build in 2023.</li> <li>• Facilitated the L2P program, supporting young people to obtain their license supported by volunteers.</li> </ul>
1.1.4 Celebrate and recognise cultural diversity.	<ul style="list-style-type: none"> <li>• Worked alongside a Community Reference Group to pilot the Welcome to Central Goldfields project.</li> </ul>
1.1.5 Support positive life opportunities for people living with a disability.	<ul style="list-style-type: none"> <li>• Three new footpaths built with a focus on age friendliness and safety for motorised mobility device users.</li> </ul>
1.1.6 Celebrate and recognise LGBTIQ+ diversity, especially LGBTIQ+ awareness days.	<ul style="list-style-type: none"> <li>• Youth officers continue to facilitate a LGBTIQ+ Youth Group.</li> <li>• Supported the inaugural Pride Festival.</li> <li>• Produced LGBTIQ+ flags to be flown in station domain on key days of significance.</li> <li>• All Gender facilities incorporated into the Gallery revitalisation.</li> </ul>

**Strategic Priority Two: Nurture and celebrate creativity**

Initiative	Progress in 2022/23
1.2.1 Facilitate and support arts, culture and history events and activities.	<ul style="list-style-type: none"> <li>• Contributed to the development of the Central Victorian Goldfields Masterplan – a key milestone in the bid for World Heritage Listing.</li> <li>• Progressed development of a visitor interpretation centre at the Maryborough Railway Station, bringing focus to the story of the station and gold.</li> <li>• Development of the first Central Goldfields Art Gallery Strategic Plan.</li> <li>• Ran a series of Artist talks in partnership with U3A.</li> <li>• Supported the re-establishment of the Dunolly Gold Rush Festival.</li> </ul>
1.2.2 Support and nurture local talent.	<ul style="list-style-type: none"> <li>• New ramp gallery delivered as part of the Art Gallery redevelopment, with a focus on programming local artists.</li> <li>• Development of the first Central Goldfields Art Gallery Strategic Plan in consultation with local artists.</li> <li>• Progressed the development of an arts hub at the Maryborough Railway Station.</li> </ul>
1.2.3 Support, value and promote community arts.	<ul style="list-style-type: none"> <li>• Launched and activated the Art Gallery through a Dean Bowen sculpture exhibition.</li> <li>• Artists briefs for commissioned public art elements within the Indigenous Interpretive Garden have been drafted and will be further refined following a wartaka cultural advisory meeting with Dja Dja Wurrung before an EOI released to Djarra artist.</li> </ul>



**PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES**

**Strategic Objective One: Our Community’s Wellbeing**

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

Initiative	Progress in 2022/23
1.3.1 Support children aged 0–8 years and their families so children can have the best start in life.	<ul style="list-style-type: none"> <li>Go Goldfields launched Goldfields Babes a weekly drop-in session at The Nest dedicated to local expectant parents.</li> <li>Supported the implementation of the Empowering Parents, Empowering Communities program. More than 16 local parents participated in the 8-week course.</li> <li>Libraries participated in the annual National Simultaneous Storytime and Australian Reading Hour in April.</li> <li>Undertook an Early Years Infrastructure Masterplan for adoption in 2023.</li> <li>GOLD van providing outreach services and community for both Maternal child health and immunisation services.</li> </ul>
1.3.2 Deliver the Go Goldfields Every Child, Every Chance initiative.	<ul style="list-style-type: none"> <li>Six months further funding confirmed by State Government for 2023/2024.</li> <li>Produced Every Child, Every Chance Strategic Outcomes Map that brings together the key areas of focus, change and activity for the initiative.</li> <li>Relaunched The Nest.</li> <li>Whole of Shire Transition Plan (co-ordinated transition into Kinder and School) delivered.</li> </ul>
1.3.3 Provide and encourage welcoming and accessible family friendly facilities and breastfeeding friendliness and acceptance.	<ul style="list-style-type: none"> <li>Re-launch of The Nest, providing a welcoming and supportive place where families can meet other parents, find information and resources to support them in the important role of parent.</li> </ul>
1.3.4 Actively engage, support, involve and build the leadership capacity of and value the contributions of young people.	<ul style="list-style-type: none"> <li>Continued to support the Youth Council to meet monthly to plan and deliver the actions in their priorities plan.</li> <li>Live4Life project officer commenced, with Mental Health First Aid training run for school staff and Year 8 students.</li> <li>Youth Fest celebrated local young people aged 10–25 who have contributed to the community.</li> <li>TILT (Triggering Innovation Leadership Transformation ) pilot project was rolled out in the municipality which partnered with key business, universities, and training providers to create a unique learning hub for the shire.</li> </ul>
1.3.5 Partner to co-design health and wellbeing and strategic outcomes with children and young people.	<ul style="list-style-type: none"> <li>Delivered the VicHealth module for Supporting Everyday Creativity by improving opportunities for young people to lead creative programs.</li> <li>Additional funding secured for three new projects – ‘This Girl Can’ program implementation, healthy food/drink initiative and strengthening local playgroup participation.</li> </ul>

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

Initiative	Progress in 2022/23
1.4.1 Support improved health and wellbeing outcomes guided by the priorities of the Municipal Public Health and Wellbeing Plan.	<ul style="list-style-type: none"> <li>Second round Healthy Loddon Campaspe funding of \$100,000 secured in June for 4 projects to be delivered in 2023/24.</li> <li>Live4Life project officer commenced and completed instructor training.</li> <li>Collaborated with a number of partners in the establishment of a Central Goldfields food network.</li> <li>New outdoor exercise equipment installed in Princes Park and Market reserve.</li> </ul>
1.4.2 Increase the quality and number of walking and cycling paths and trails.	<ul style="list-style-type: none"> <li>Worked in partnership with CMRT and Mount Alexander Shire Council on the Castlemaine Maryborough Rail Trail feasibility study.</li> </ul>
1.4.3 Build and support place-based solutions focused on improved health and wellbeing including mental health and socio-economic outcomes.	<ul style="list-style-type: none"> <li>New independent Chair of the Go Goldfields Leadership Table appointed.</li> <li>Through Every Child Every Chance, the Go Goldfields backbone continued to work closely with local early childhood services, health providers, educators, parents, and the broader community to ensure that Central Goldfields children have every opportunity to grow up safe, healthy and confident.</li> </ul>
1.4.4 Act on the prevention of violence against women through support for local and regional initiatives.	<ul style="list-style-type: none"> <li>Commitment made to being an active member of the Loddon Mallee Collective Action for Respect and Equality (CARE) Partnership.</li> <li>Annual participation in the 16 Days of Activism events.</li> </ul>
1.4.5 Work together with key partners and the community to promote and enhance community safety.	<ul style="list-style-type: none"> <li>Commenced Local Laws review.</li> <li>Meet regularly with other key stakeholders as part of the Local safety committee.</li> </ul>
1.4.6 Coordinate Municipal Emergency Management Plans and Committee.	<ul style="list-style-type: none"> <li>Participant in Loddon Campaspe Regional Cluster MEMPC, with General Manager Community Wellbeing the current chair.</li> </ul>
1.4.7 Implement flood management plan recommendations and mitigation works including the Carisbrook Flood Levee Project	<ul style="list-style-type: none"> <li>Construction works for Carisbrook Levee (4th Stage) completed in May 2023.</li> <li>NCCMA has completed the survey for a Shire Wide Flood Study.</li> </ul>
1.4.8 Advocate for access to high quality healthcare to meet the health and wellbeing needs of the community.	<ul style="list-style-type: none"> <li>Partnered with MDHS and others on a pilot project (Welcome to Central Goldfields), aimed at attracting skilled migrants to fill skills shortages including healthcare.</li> <li>Undertook a review of Aged Care Services in response to the planned introduction of the Commonwealth Government new model of care.</li> </ul>
1.4.9 Advocate for affordable and suitable housing to meet community needs.	<ul style="list-style-type: none"> <li>Participated in the development of the Loddon Mallee Housing Revitalisation Strategy.</li> <li>Planning permit approved for 20 small affordable units in Maryborough.</li> <li>Council continues to undertake medium- and long-term strategic planning to increase land availability for housing over time and facilitate residential developments in appropriate areas.</li> <li>Talbot Futures project undertaken.</li> </ul>
1.4.10 Build community resilience to the impact of climate change by facilitating a collaborative approach to climate action, in partnership with community.	<ul style="list-style-type: none"> <li>Council successfully applied through the Flood Recovery Fund to employ a part time Community Recovery Officer. The role will support recovery through training and education opportunities for the community and council staff.</li> </ul>

## PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

### Strategic Objective One: Our Community's Wellbeing

#### Strategic Priority Five: Maximise volunteer efforts

Initiative		Progress in 2022/23
1.5.1	Implement the priorities of the Central Goldfields Volunteer Strategy.	<ul style="list-style-type: none"> <li>Council is conducting a survey of local residents to help clarify factors informing current volunteer challenges and opportunities. Council will work with MVRC to facilitate a workshop prior to partnering on the development of a new Volunteer Strategy in 2024.</li> </ul>
1.5.2	Engage the next generation of volunteers through creative and non-traditional volunteering opportunities.	<ul style="list-style-type: none"> <li>Youth Council and FReeZA facilitated volunteering opportunities throughout the year.</li> </ul>
1.5.3	Continue to promote, recruit, support, empower, value, celebrate and recognise volunteering and community participation.	<ul style="list-style-type: none"> <li>Over 90 volunteers attended the National Volunteers Day Event delivered in partnership with Maryborough Volunteer Resource Centre, enjoying a forum focused on the attraction and retention of volunteers.</li> </ul>

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

Initiative		Progress in 2022/23
1.6.1	Create culturally safe places and support self-determination.	<ul style="list-style-type: none"> <li>Detailed project planning for an Indigenous Interpretive Garden at the art gallery developed in partnership with Djandak.</li> </ul>
1.6.2	Promote and pursue improved engagement with First Nations Peoples.	<ul style="list-style-type: none"> <li>Go Goldfields has established a strong relationship with BDAC to support our First Nations parents.</li> <li>Detailed project planning for an Indigenous Interpretive Garden at the art gallery developed in partnership with Djandak.</li> <li>Council partnered with MEC and other community organisations in delivering another successful NAIDOC week celebration.</li> <li>Two art workshops facilitated by multi-clanned first nations women, artists and sisters as part of the Reconciliation Week Program.</li> </ul>
1.6.3	Work with Traditional Owners to develop ways of formalising Council's commitment to reconciliation.	<ul style="list-style-type: none"> <li>Council worked closely with Djandak on the development of a Welcome Stranger digital animation for the Visitors Centre that hopes to build awareness, respect and appreciation for the impacts of the gold rush on Djaara and Djandak.</li> <li>The Gallery's Indigenous Interpretive Garden is being designed collaboratively with Dja Dja Wurrung community representatives and artists, aiming to weave important cultural elements and references into the design.</li> </ul>

### Strategic Objective Two: Our Growing Economy

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

#### Strategic Priority One: Retain, grow and attract our population

Initiative		Progress in 2022/23
2.1.1	Promote the liveability of Central Goldfields.	<ul style="list-style-type: none"> <li>Welcome to the Central Goldfields community project was delivered which showcased the shire and provided valuable learning to allow for continuing attraction of people to the area.</li> <li>In June, Catriona Rowntree was in Maryborough filming Country House Hunters which featured the Maryborough Train Station and Maryborough Art Gallery.</li> </ul>
2.1.2	Prioritise investment initiatives that enhance liveability characteristics.	<ul style="list-style-type: none"> <li>Several projects were delivered including the Skate Park, Carisbrook Recreation Reserve, Maryborough Art Gallery Project, whilst others continue to be delivered including Maryborough Railway Station Activation works and stage one of the renewal to the outdoor swimming complex. Advocacy for further investment through the Priority Projects plan continues.</li> </ul>
2.1.3	Facilitate efficient and timely planning and approval processes.	<ul style="list-style-type: none"> <li>Council endorsed revised delegations and procedures to speed up development approvals and change in the service delivery model has been implemented to support revised procedures.</li> </ul>
2.1.4	Ensure sufficient land is zoned to accommodate residential growth.	<ul style="list-style-type: none"> <li>Framework planning has commenced for Maryborough North/East, Carisbrook, and Flagstaff to identify opportunities for expanded residential growth zones.</li> </ul>
2.1.5	Complete planning for a wastewater scheme for Talbot township.	<ul style="list-style-type: none"> <li>Talbot Futures Structure Plan has been endorsed for purposes of community feedback and corresponding business case for sewerage upgrade to facilitate this structure plan is nearing completion.</li> </ul>
2.1.6	Lobby for fast and regular passenger rail connectivity to Ballarat and Melbourne.	<ul style="list-style-type: none"> <li>Additional weekend train services have been implemented in late 2022 following significant advocacy from Council.</li> </ul>
2.1.7	Advocate for reliable, frequent, and accessible public transportation within the Shire.	<ul style="list-style-type: none"> <li>Advocacy has commenced for improved bus services to towns located outside of Maryborough with this to continue over the coming year.</li> </ul>
2.1.8	Support a diversity of housing stock.	<ul style="list-style-type: none"> <li>Omnibus planning scheme amendment has been endorsed by Council and submitted to state government, and work continues on review of the Maryborough Heritage Overlay to further support diversity in housing stock.</li> </ul>
2.1.9	Support the provision of affordable housing.	<ul style="list-style-type: none"> <li>Work has commenced on a social and affordable housing needs analysis and development approval of two mixed affordable townhouse developments has been facilitated over the past year.</li> </ul>
2.1.10	Improve community perception of the Shire and strengthen the aspirational culture.	<ul style="list-style-type: none"> <li>Welcome to the Central Goldfields community project was delivered which showcased the shire and provided valuable learning to allow for continuing attraction of people to the area.</li> </ul>
2.1.11	Actively participate in regional economic development opportunities.	<ul style="list-style-type: none"> <li>Participated in the development of the Loddon Campaspe Regional Economic Development Strategy.</li> <li>Partner Council in the development of a World Heritage Bid for Central Victoria.</li> </ul>

**PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES**

**Strategic Objective Two: Our Growing Economy**

**Strategic Priority Two: Capitalise on tourism opportunities**

Initiative	Progress in 2022/23
2.2.1 Develop, grow, and promote history and heritage, Indigenous, culinary, cycling and walking, arts and culture and nature-based tourism.	<ul style="list-style-type: none"> <li>Maryborough Railway Station Activation works was completed in June 2023 to deliver an improved tourism experience and offering.</li> </ul>
2.2.2 Position the Shire as the centre of the Goldfields and draw leverage from the story of gold.	<ul style="list-style-type: none"> <li>Maryborough Railway Station Activation works was completed in June 2023 with an immersive experience telling the story of gold recently opened in the new Visitor Services centre.</li> </ul>
2.2.3 Leverage from visitation to Ballarat and Bendigo.	<ul style="list-style-type: none"> <li>Partner Council in development of World Heritage Bid for Central Victoria.</li> <li>Successful advocacy for more weekend train services from Ballarat.</li> <li>Feasibility study of the Maryborough to Castlemaine Rail Trail was completed.</li> <li>Participation in VEP workshops</li> </ul>
2.2.4 Expand tourist activity throughout the Shire through existing and new and unique events and experiences.	<ul style="list-style-type: none"> <li>Events officers have continued to support the establishment of events as well as the further development and sustainability of a wide range of established events through advice and support.</li> </ul>
2.2.5 Showcase existing assets and key experiences.	<ul style="list-style-type: none"> <li>Stage 2 of the Maryborough Railway Precinct was implemented to create a Visitor Interpretation Centre, improvements to create an arts hub in the future and upgrade to the co-working space to include an additional meeting room.</li> </ul>

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

Initiative	Progress in 2022/23
2.3.1 Attract and support new business and industry and jobs.	<ul style="list-style-type: none"> <li>TILT (Triggering Innovation Leadership Transformation) pilot project was rolled out in the municipality which partnered with key business, universities and training providers to create a unique learning hub for the shire and position the municipality as place for business investment.</li> </ul>
2.3.2 Support business recovery from the COVID pandemic.	<ul style="list-style-type: none"> <li>Support has been ongoing following endorsement of the Maryborough Retail Recovery Program.</li> </ul>
2.3.3 Strengthen shop and buy-local across the Shire.	<ul style="list-style-type: none"> <li>Continued to support the Markers Market project through social media platforms, and regular publications.</li> <li>The Procurement Policy was updated to include:                             <ul style="list-style-type: none"> <li>Clarifying sustainable procurement principles</li> <li>Adjusting thresholds to better match industry standard</li> <li>Specifying how vendor panels are to be used</li> <li>Include reference to modern-day slavery laws</li> <li>Managing Personal Interest Risks</li> <li>A provision for Council to provide delegation to the CEO to approve a percentage or set value of variation for individual contracts.</li> </ul> </li> </ul>
2.3.4 Work with business/industry to realise economic and environmental benefits of low-carbon technologies and energy efficient initiatives.	<ul style="list-style-type: none"> <li>Climate Action Stewarding Group continued to meet over the last 12 months and partnered with business to deliver on key actions.</li> </ul>
2.3.5 Help business/industry to access opportunities that support adaptation and resilience to the impact of a changing climate.	<ul style="list-style-type: none"> <li>Climate Action Stewarding Group continued to meet over the last 12 months and partnered with business to deliver on key actions.</li> </ul>
2.3.6 Support renewable energy and green industry initiatives and projects.	<ul style="list-style-type: none"> <li>Council was successful in obtaining funding as partner with other Council's in CVGA to explore feasibility for a community battery.</li> </ul>
2.3.7 Facilitate training, mentorship, funding and networking opportunities for business.	<ul style="list-style-type: none"> <li>TILT (Triggering Innovation Leadership Transformation) pilot project was rolled out in the municipality which partnered with key business, universities and training providers to create a unique learning hub for the shire and position the municipality as place for business investment.</li> </ul>





## PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

### Strategic Objective Two: Our Growing Economy

#### Strategic Priority Four: Develop a skilled and diverse workforce

Initiative	Progress in 2022/23
2.4.1 Work together with partners to improve access to local tertiary education and trade training.	<ul style="list-style-type: none"> <li>TILT (Triggering Innovation Leadership Transformation) pilot project was rolled out in the municipality which partnered with key business, universities and training providers to create a unique learning hub for the shire and position the municipality as place for business investment.</li> </ul>
2.4.2 Attract diverse employment opportunities.	<ul style="list-style-type: none"> <li>TILT (Triggering Innovation Leadership Transformation) pilot project was rolled out in the municipality which partnered with key business, universities and training providers to create a unique learning hub for the shire and position the municipality as place for business investment.</li> <li>Officers have provided concierge support for major businesses seeking to relocate to the municipality including support in connecting with local real estate and transport operators, introduction to key funding agencies such as Regional Development Victoria and timely statutory planning advice for future development approval.</li> </ul>
2.4.3 Partner with industry and the community to address skills gaps.	<ul style="list-style-type: none"> <li>TILT (Triggering Innovation Leadership Transformation) pilot project was rolled out in the municipality which partnered with key business, universities and training providers to create a unique learning hub for the shire and position the municipality as place for business investment.</li> </ul>
2.4.4 Encourage and support social enterprise and entrepreneurship.	<ul style="list-style-type: none"> <li>Co working space uplift at Maryborough Railway Station has been completed and activation will be carried out over next 12 months to support these sectors.</li> </ul>
2.4.5 Provide pathways between education and employment for youth.	<ul style="list-style-type: none"> <li>TILT (Triggering Innovation Leadership Transformation) pilot project was rolled out in the municipality which partnered with key business, universities, and training providers to create a unique learning hub for the shire and position the municipality as place for business investment.</li> </ul>

#### Strategic Priority Five: Strengthen digital infrastructure and capability

Initiative	Progress in 2022/23
2.5.1 Continue to lobby for reliable mobile phone coverage.	<ul style="list-style-type: none"> <li>Funding has been announced to improve mobile coverage across the Municipality. It is anticipated that this will be delivered over the coming years.</li> </ul>
2.5.2 Advocate for fast and affordable internet connectivity.	<ul style="list-style-type: none"> <li>Council's submission to Connecting Victoria for funding to upgrade internet in Dunolly and Talbot was successful. Dunolly upgrade will deliver fibre to the home and in Talbot fixed wireless technology is being delivered.</li> </ul>
2.5.3 Support and encourage digital literacy and platforms.	<ul style="list-style-type: none"> <li>Library continues to run digital literacy programs.</li> </ul>
2.5.4 Implement Loddon Campaspe Regional Digital Plan.	<ul style="list-style-type: none"> <li>Council was successful in its advocacy for improved internet and mobile coverage across the shire.</li> </ul>

### Strategic Objective Three: Our Spaces and Places

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

#### Strategic Priority One: Provide engaging public spaces

Initiative	Progress in 2022/23
3.1.1 Improve and maintain our townships 'high streets' to be attractive, engaging, inclusive and safe.	<ul style="list-style-type: none"> <li>Maryborough Retail Recovery Program and Priority Projects Plan included plans for Central Maryborough Development with funding to deliver these currently being sought.</li> </ul>
3.1.2 Provide and maintain open spaces, parks, green spaces, playgrounds and reserves.	<ul style="list-style-type: none"> <li>Project delivered for upgrade of Maryborough Skate Park.</li> <li>Maryborough Major Reserves Master Plans were adopted, and development of the play space strategy is underway.</li> </ul>
3.1.3 Activate community to share the greening of the Central Goldfields.	<ul style="list-style-type: none"> <li>A Climate Change Stewarding Group was formed to facilitate ongoing delivery of the actions and a Climate Change Action plan was endorsed.</li> </ul>
3.1.4 Increase natural shade in open and key public spaces.	<ul style="list-style-type: none"> <li>Play Space Strategy is currently being developed and annual tree planting program was delivered.</li> </ul>
3.1.5 Increase the quality and number of walking and cycling paths and trails.	<ul style="list-style-type: none"> <li>Supported the Castlemaine – Maryborough Rail Trail feasibility study.</li> <li>Funding received to plan the Bristol Hill Urban Bike Park.</li> </ul>
3.1.6 Maintain the cleanliness and amenity and appeal of townships.	<ul style="list-style-type: none"> <li>Annual street tree planting program was delivered with over 200 trees planted and minor upgrades of key streetscapes were delivered.</li> </ul>

## PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

### Strategic Objective Three: Our Spaces and Places

#### Strategic Priority Two: Provide infrastructure to meet community need

Initiative	Progress in 2022/23
3.2.1	Maintain and improve roads and advocate for added investment in roads infrastructure. <ul style="list-style-type: none"> <li>Annual roads program was delivered and increase in external funding for this was secured over the past 12 months.</li> </ul>
3.2.2	Beautify and maintain open spaces and places, encouraging pride of place. <ul style="list-style-type: none"> <li>Works at Philips Gardens were completed and planning/design is underway for works to be carried out at Gordon Gardens.</li> </ul>
3.2.3	Plan for age friendly infrastructure such as footpaths, seating with a focus on main streets, near schools, aged care facilities, key services and high pedestrian routes. <ul style="list-style-type: none"> <li>Funding has been secured to complete design work for upgrade installation of new pedestrian crossings throughout Maryborough.</li> <li>3 new footpaths built (see capital works program).</li> </ul>
3.2.4	Deliver asset management plans and capital works programs. <ul style="list-style-type: none"> <li>Asset Management Plan has been adopted.</li> <li>Set up a new project management office to assist in delivery of capital works resulting in an uplift from 50% to 75% program delivery.</li> </ul>
3.2.5	Maximise shared use of facilities. <ul style="list-style-type: none"> <li>Key multi use facility at Carisbrook Recreation Reserve delivered for community use.</li> </ul>
3.2.6	Actively plan and seek funding opportunities to develop infrastructure including recreation facilities and incorporate CPTED (crime prevention through environmental design) principles to meet community needs. <ul style="list-style-type: none"> <li>\$400,000 Maryborough Jubilee Oval Multiuse Court Redevelopment (State Budget Commitment – Local Community Sport and Recreation Projects).</li> <li>\$750,000 netball courts and lighting at Deledio (Local Sports Infrastructure Fund).</li> <li>\$30,000 Bristoll Hill Urban Bike Park planning (Local Sports Infrastructure Fund – Planning Stream).</li> <li>\$450,000 towards a netball court upgrade with improved lighting and seating at Royal Park Football Netball Club.</li> <li>\$550,000 towards female friendly changerooms extension at Princes Park in Maryborough.</li> </ul>
3.2.7	Utilise planning process to facilitate/ encourage appropriate development. <ul style="list-style-type: none"> <li>Key strategic planning projects underway including Talbot Futures and Maryborough Heritage Review to align development with vision of the shire.</li> </ul>

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

Initiative	Progress in 2022/23
3.3.1	Plan for growth that is low impact and sensitive to Central Goldfields heritage. <ul style="list-style-type: none"> <li>Heritage review work is continuing for Maryborough.</li> <li>Key strategic planning projects underway including Talbot Futures and Maryborough Heritage Review to align development with vision of the shire.</li> </ul>
3.3.2	Protect, maintain, and preserve cultural and heritage assets. <ul style="list-style-type: none"> <li>Conservation Management Plan in place for Princess Park grandstand and outdoor swimming pool complex.</li> <li>Upgrade to Art Gallery, Maryborough Railway Station.</li> <li>Stage one of Outdoor Swimming Pool Complex is underway.</li> </ul>
3.3.3	Maintain Council's owned heritage assets. <ul style="list-style-type: none"> <li>Conservation Management Plan in place for Princess Park grandstand and outdoor swimming pool complex.</li> <li>Upgrade to Art Gallery, Maryborough Railway Station.</li> <li>Stage one of Outdoor Swimming Pool Complex is underway.</li> </ul>
3.3.4	Partner with other councils to advocate to UNESCO World Heritage Listing for the Central Victorian Goldfields Region. <ul style="list-style-type: none"> <li>Continued advocacy for the World Heritage Listing in partnership with 13 other Councils in the region.</li> </ul>

#### Strategic Priority Four: Manage and reduce and reuse waste

Initiative	Progress in 2022/23
3.4.1	Grow a circular economy to reduce the volume of waste. <ul style="list-style-type: none"> <li>Kerbside service review has commenced and will continue over the next 12 months to ready for state government minimum requirements by 2027.</li> <li>Council is participating in the 2nd stage of the City of Ballarat Circular Economy Project.</li> </ul>
3.4.2	Provide diverse waste collection and recovery points. <ul style="list-style-type: none"> <li>Energy Breakthrough was delivered in 2022 through a low waste/recycling program.</li> <li>Worked with the community and community groups to identify opportunities for collection points for the Container Deposit Scheme (CDS) and facilitate engagement with state government for sites within Central Goldfields Shire.</li> </ul>
3.4.3	Educate the community on their role in waste minimisation. <ul style="list-style-type: none"> <li>Ongoing education undertaken through Council's social media and publications.</li> </ul>
3.4.4	Engage with regional and state-based waste reduction and recovery groups. <ul style="list-style-type: none"> <li>Continued to attend regional meetings.</li> </ul>
3.4.5	Advocate for funding to support waste reduction and recovery initiatives. <ul style="list-style-type: none"> <li>Funding has been received to support the rollout of kerbside waste reforms at appropriate time and was received for Energy Breakthrough Waste Management Program.</li> </ul>

## PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

### Strategic Objective Three: Our Spaces and Places

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

Initiative	Progress in 2022/23
3.5.1 Work with community and key partners to improve our natural environment.	<ul style="list-style-type: none"> <li>Support is provided to key partners in maintaining natural environment assets such as state parks and waterways.</li> <li>Central Goldfields Shire Council was a partner with DJAARA in Paddy's Ranges State Park program development.</li> </ul>
3.5.2 Develop and implement Corporate Climate Action Plan to reduce Council's carbon emissions.	<ul style="list-style-type: none"> <li>Climate Action Plan adopted in June 2022 with the following key actions delivered: <ul style="list-style-type: none"> <li>Set up of website and climate conversations program to facilitate information sharing and collaboration</li> <li>Establishment of food network</li> <li>Solar installations on key community buildings</li> <li>Introduction of waste minimisation program at Energy Breakthrough</li> <li>Partner in Southern Wimmera Rural Water Pipeline to investigate sustainable water supply outcomes.</li> </ul> </li> </ul>
3.5.3 Support municipal-wide emissions reduction and community adaptation to climate change by facilitating a collaborative approach with the community.	<ul style="list-style-type: none"> <li>Climate Change Stewarding Group has been set up and regularly meeting to deliver strong community outcomes.</li> </ul>
3.5.4 Learn from and promote indigenous land management practices.	<ul style="list-style-type: none"> <li>Engaged Djandaak to develop an interpretative indigenous garden at the Central Goldfields Art Gallery.</li> </ul>
3.5.5 Lead by example with committed action to mitigate and adapt to climate change.	<ul style="list-style-type: none"> <li>Adopted a Climate Action Plan and set a target of zero emissions by 2030.</li> </ul>

### Strategic Objective Four: Leading Change

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

#### Strategic Priority One: Actively engage, inform and build the leadership capacity of community members and organisations

Initiative	Progress in 2022/23
4.1.1 Provide opportunities for the community to have a say, engage in deliberation and work collaboratively with Council.	<ul style="list-style-type: none"> <li>There were a number of engagement opportunities throughout the year across a broad range of service areas and projects.</li> <li>The Engaging Central Goldfields webpage provides information on current and past engagement activities.</li> <li>Workshops were held with community members from each of the townships. A report was presented to Council at the June Council Meeting on progress to date and next steps.</li> </ul>
4.1.2 Share information about available grants and education and training opportunities with communities.	<ul style="list-style-type: none"> <li>Continued to support the community through Council's annual Community Grant Program and review and improve the process for allocating community grants.</li> <li>The revised Community Support Policy was adopted by Council in May. The 2023 Community Grants program was open for applications across July, with 42 applications being received. Successful applicants were announced in September 2023.</li> </ul>
4.1.3 Build the capacity of young and emerging leaders through youth leadership and co-design initiatives.	<ul style="list-style-type: none"> <li>Implemented the Central Goldfields Youth Live4Life suicide prevention and mental wellness program.</li> </ul>
4.1.4 Activate and grow the existing leadership capacity of the community.	<ul style="list-style-type: none"> <li>Council works across a range of areas to support leadership capacity with the Youth Council a key growth platform. Other work includes the review of existing Community plans and work to develop the Daisy Hill Community plan. The TILT (Triggering Innovation Leadership Transformation) project and planned learning hub is another project to support the development of future leaders.</li> </ul>
4.1.5 Build capacity for community mobilisation on climate action.	<ul style="list-style-type: none"> <li>Climate Change Stewarding Group has been set up and regularly meeting to deliver strong community outcomes.</li> </ul>
4.1.6 Use a variety of community engagement and communication techniques and platforms to engage, connect and communicate with the community.	<ul style="list-style-type: none"> <li>Commenced the process of redesigning Council's website including enhancing the content and accessibility of the platform.</li> </ul>
4.1.7 Educate the community on the work of Council.	<ul style="list-style-type: none"> <li>Council continuously updates the community in current and ongoing projects, works, programs and opportunities through its website, social media platforms, through the Maryborough District Advertiser, community committees and Engaging Central Goldfields program.</li> </ul>

## PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

### Strategic Objective Four: Leading Change

#### Strategic Priority Two: Provide financial sustainability and good governance

Initiative	Progress in 2022/23
4.2.1	<p>Ensure the long-term Central Goldfields Community Vision informs Council Planning</p> <ul style="list-style-type: none"> <li>Council continues to fulfil the Long-Term Central Goldfields Community Vision through: Annual Budget, Annual Reports, Business and Service Planning reviews, Policy &amp; Procedure reviews and performance and monitoring reviews.</li> </ul>
4.2.2	<p>Develop an Asset Management Plan for the next ten years.</p> <ul style="list-style-type: none"> <li>Asset Management Plan has been adopted.</li> </ul>
4.2.3	<p>Develop an Annual Action Plan each year to set operational direction.</p> <ul style="list-style-type: none"> <li>Format for annual action plan was revised for 2022/23 making clearer connections between the Council Plan objectives and actions being delivered.</li> <li>The Annual Report was reviewed for compliance with the Local Government Act.</li> <li>Planning for the 2022/23 Annual Report has commenced.</li> </ul>
4.2.4	<p>Develop asset management systems and technology to efficiently prepare short, medium and long-term financial plans.</p> <ul style="list-style-type: none"> <li>10 year financial plan and Asset management plan adopted.</li> </ul>
4.2.5	<p>Deliver the ICT Strategy so that staff and community have appropriate technology to deliver services.</p> <ul style="list-style-type: none"> <li>Investigated to implement a customer request management (CRM) tool in collaboration with Pyrenees Shire Council utilising the Rural Council Transformation Program funding to assist in the management and monitoring of customer interactions and complaint handling.</li> </ul>
4.2.6	<p>Develop and use a procurement policy and process that facilitates best value outcomes for our community.</p> <ul style="list-style-type: none"> <li>An updated procurement policy was developed and implemented in 2023. Workshops and public feedback were considered in developing the final document.</li> </ul>
4.2.7	<p>Regularly and transparently report to the community on Council performance.</p> <ul style="list-style-type: none"> <li>Annual council Performance is contained the LGPRF report which is added to the "Know Your Council" website, an Annual Report is published once per year.</li> <li>Communication regarding various Council activities is regularly communicated via the Maryborough Advertiser and the Central Goldfields Shire Council's social media platforms.</li> <li>A council meeting is held once per month and the agenda and minutes are shared publicly.</li> <li>Annual Action Plan is reported on quarterly, as are quarterly finance reports.</li> </ul>
4.2.8	<p>Be a well governed organisation which consistently makes good and ethical decisions and is forward-thinking.</p> <ul style="list-style-type: none"> <li>There is a Risk and Governance Team that provides advice, monitoring, and support to both Councillors and Council in "best practice" governance of the organisation.</li> <li>The following Council policies were updated: <ul style="list-style-type: none"> <li>Community Support Policy – Updated May 2023</li> <li>Bullying Prevention Policy – Updated October 2022</li> <li>Disciplinary Policy – Updated July 2022</li> <li>Equal Opportunity Policy – Updated October 2022</li> <li>Flexible Working Arrangements Policy – Updated October 2022</li> <li>Goldfields Family Services Policies – Updated April 2023</li> <li>Sexual Harassment Policy – Updated September 2022</li> <li>Study Leave Policy – Updated September 2022</li> </ul> </li> </ul>
4.2.9	<p>Provide responsive, efficient and effective high-quality customer service.</p> <ul style="list-style-type: none"> <li>Face to Face Customer service is available at the Nolan Street Office Monday – Friday. Consumers can also engage and submit queries via the various online portals and forms that are available on the Central Goldfields Shire main website.</li> </ul>

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

Initiative	Progress in 2022/23
4.3.1	<p>Develop a workforce culture that embraces and supports staff knowledge and experience.</p> <ul style="list-style-type: none"> <li>CGSC offers a flexible work environment and a hybrid workplace, this allows CGSC to employ knowledgeable and experienced staff who are based in several different regions in Victoria.</li> <li>Ran workshops across the shire to refresh the vision and values.</li> <li>CGSC also encourages further education through the provision of study leave.</li> </ul>
4.3.2	<p>Regularly review and update Occupational Health and Safety policies and practices to ensure a safe workplace.</p> <ul style="list-style-type: none"> <li>A project group formed to improve chemical storage and handling at the depot. MAV completed a site audit at the depot. Inspections undertaken every six months with OHS officer to ensure standards and improvements are maintained.</li> </ul>
4.3.3	<p>Support an inclusive workplace that embraces diversity.</p> <ul style="list-style-type: none"> <li>Actions in CGSC's Gender Equity Plan are progressing including undertaking Gender Impact Assessments (a legislative requirement) and building the Committee's capability in this practice.</li> </ul>
4.3.4	<p>Ensure staff have access to Cultural Awareness Training.</p> <ul style="list-style-type: none"> <li>CGSC is working with Dja Dja Wurrung Corporation (in line with the Reconciliation Action Plan) to deliver Cultural Awareness Training across the organisation in 2023/24.</li> </ul>
4.3.5	<p>Embed gender equity policy and processes to create culture change across the organisation.</p> <ul style="list-style-type: none"> <li>Applied for funding to support the delivery of the Gender Equity Action Plan.</li> <li>Actions in CGSC's Gender Equity Plan are progressing including undertaking Gender Impact Assessments (a legislative requirement) and building the Committee's capability in this practice.</li> </ul>
4.3.6	<p>Provide contemporary tools and processes to support meaningful engagement at work.</p> <ul style="list-style-type: none"> <li>CGSC participated in the People Matters Survey – Gender Equality in June 2023 and achieved a 47% response rate – greater than the State average of 32%.</li> <li>The project control group for the Nolan St refurbishment has been established and is actively working towards the project scope including consultation with employees regarding their preferred design features and wants from the refurbishment project.</li> </ul>

## PROGRESS AGAINST STRATEGIC OBJECTIVES AND INITIATIVES

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

Initiative	Progress in 2022/23
4.4.1 Partner with Go Goldfields and VicHealth to facilitate systems change to drive improved outcomes for children, young people and their families.	<ul style="list-style-type: none"> <li>Commenced a Play Spaces Strategy.</li> <li>The Council Plan Action Plan (25 agreed actions across the 12 identified impact streams) has continued its implementation across the period, with oversight and monitoring of progress provided by Program Officer.</li> <li>Additional funding has also been secured for 3 new projects – ‘This Girl Can’ program implementation, healthy food/drink initiative and strengthening local playgroup participation.</li> </ul>
4.4.2 Work together with communities to implement township plans.	<ul style="list-style-type: none"> <li>Developed a Community Township Plan for Daisy Hill.</li> <li>Workshop was held with community members from each of the townships. A report was presented to Council at the June Council Meeting on progress to date and next steps.</li> <li>Recruitment of a Community Development Officer was one of the key findings of this work, with recruitment underway. This role will be instrumental in building community capacity to lead implementation.</li> </ul>
4.4.3 Participate in advocacy efforts led by Rural Councils Victoria.	<ul style="list-style-type: none"> <li>Connected to other Councils in the Loddon and Grampians region through future forums (and informally) and encourage field days at facilities to exchange practical information.</li> </ul>
4.4.4 Actively advocate and prepare projects that deliver new infrastructure and services that are of importance to our community.	<ul style="list-style-type: none"> <li>Council supported the emergency services by way of letters of support and advocacy for funding for the planning and construction of a purpose-built facility &amp; Emergency Services Precinct.</li> </ul>
4.4.5 Advocate for mitigation and adaptation programs and infrastructure to address the impacts of climate change on our community.	<ul style="list-style-type: none"> <li>Climate Change Stewarding Group has been set up and regularly meeting to deliver strong community outcomes.</li> </ul>

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

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 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Aquatic Facilities</b>					
<b>Service standard</b>					
AF2 Health inspections of aquatic facilities	1.00	0.75	1.00	1.00	Inspections carried out on all facilities throughout the year
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
<b>Utilisation</b>					
AF6 Utilisation of aquatic facilities	5.69	4.03	4.65	6.06	Visitation to aquatic facilities has comparatively increased post COVID. Numbers are also influenced by free entry to the 2 existing pools and reduced entry free to the indoor pool, due to the closure of the Maryborough outdoor pool.
[Number of visits to aquatic facilities / Municipal population]					
<b>Service cost</b>					
AF7 Cost of aquatic facilities	\$2.90	\$14.93	\$10.52	\$8.52	The increase in visitation has led to a lower per visitor cost.
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Animal Management</b>					
<b>Timeliness</b>					
AM1 <i>Time taken to action animal management requests</i>	1.00	0.00	1.00	1.00	Result is consistent with previous years.
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
<b>Service standard</b>					
AM2 <i>Animals reclaimed</i>	40.52%	70.59%	40.50%	46.49%	Greater awareness for the public has also contributed to the increase in number reclaimed.
[Number of animals reclaimed / Number of animals collected] x100					
AM5 <i>Animals rehomed</i>	24.18%	20.00%	57.58%	50.28%	Whilst the percentage of animals rehomed has dropped there has been an increase of 56 animals rehomed this year compared to last.
[Number of animals rehomed / Number of animals collected] x100					
<b>Service cost</b>					
AM6 <i>Cost of animal management service per population</i>	\$10.21	\$18.35	\$22.91	\$21.88	Result is consistent with previous year.
[Direct cost of the animal management service / Population]					
<b>Health and safety</b>					
AM7 <i>Animal management prosecutions</i>	0.00%	0.00%	0.00%	0.00%	Result is consistent with previous years.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Food Safety</b>					
<b>Timeliness</b>					
FS1 <i>Time taken to action food complaints</i>	1.00	0.25	7.00	6.43	Result is consistent with previous year.
[Number of days between receipt and first response action for all food complaints / Number of food complaints]					
<b>Service standard</b>					
FS2 <i>Food safety assessments</i>	90.63%	30.11%	48.96%	81.55%	Increase in assessments is attributed to improved proactive programming of assessment program.
[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>					
FS3 <i>Cost of food safety service</i>	\$524.51	\$706.69	\$39741	\$867.50	Increase in cost is due to full complement of staffing in this unit.
[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>					
FS4 <i>Critical and major non-compliance outcome notifications</i>	75.00%	100.00%	100.00%	80.00%	Some minor non compliance issues that did not require follow up were incorrectly recorded as major non compliance notifications. These are unable to be changed due to legislative requirements in reporting, meaning this metric would be 100%. All major non compliance issues that did require follow up were carried out as per relevant legislative requirements.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100					

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Governance</b>					
<b>Transparency</b>					
G1 Council decisions made at meetings closed to the public	0.00%	0.86%	2.63%	3.19%	Number of decisions made closed to the public remains very low with only three decisions out of 94 made in camera.
[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>					
G2 Satisfaction with community consultation and engagement	51.00	54.00	51.00	51.00	Satisfaction rating from the community for engagement remains consistent with last three (3) years of data.
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]					
<b>Attendance</b>					
G3 Councillor attendance at council meetings	96.97%	99.33%	94.64%	89.29%	Attendance by Councillors at Council meetings remains consistently high.
[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100					
<b>Service cost</b>					
G4 Cost of elected representation	\$121,329.67	\$120,759.58	\$35,991.43	\$37,498.53	The 2020/2021 figure was incorrectly calculated and reported. Local Government Victoria will not allow changes to these figures. These are calculated correctly in 2021/22 and 2022/23.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
<b>Satisfaction</b>					
G5 Satisfaction with council decisions	49.00	51.00	50.00	49.00	Result is consistent with previous years.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Libraries</b>					
<b>Utilisation</b>					
LB1 Physical library collection usage	2.85	2.03	2.59	3.08	The increase in newer stock has prompted the increase in usage.
[Number of physical library collection item loans / Number of physical library collection items]					
<b>Resource standard</b>					
LB2 Recently purchased library collection	61.32%	56.02%	56.91%	66.05%	There has been a concerted effort to increase the % of stock less than 5 years old.
[Number of library collection items purchased in the last 5 years / Number of library collection items] x100					
<b>Participation</b>					
LB4 Active library borrowers in municipality	11.16%	9.20%	7.86%	7.68%	Whilst the result shows a small reduction, return of borrowers in the latter part of the year indicates a positive trend. The reported result is further impacted by the requirement for it to be the sum of the population over the previous three years.
[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>					
LB5 Cost of library service per population	\$29.08	\$29.71	\$31.56	\$47.72	Additional costs included in 2022/23 year relating to reconciliation of employee entitlements. This is not anticipated to be ongoing
[Direct cost of the library service / Population]					

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Maternal and Child Health (MCH)</b>					
<b>Service standard</b>					
MC2 <i>Infant enrolments in the MCH service</i>	100.00%	101.72%	103.64%	98.98%	Consistent number of enrolments following birth notifications.
[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100					
<b>Service cost</b>					
MC3 <i>Cost of the MCH service</i>	\$76.08	\$89.63	\$75.30	\$79.83	Cost of MCH service in line with prior years.
[Cost of the MCH service / Hours worked by MCH nurses]					
<b>Participation</b>					
MC4 <i>Participation in the MCH service</i>	82.97%	70.15%	87.93%	93.18%	The result shows an upward trend.
[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>					
MC5 <i>Participation in the MCH service by Aboriginal children</i>	81.58%	100.00%	88.16%	96.39%	Due to the small number of children (40), variations can occur from year to year.
[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>					
MC6 <i>Participation in 4-week Key Age and Stage visit</i>	80.00%	100.00%	98.18%	104.08%	The result shows an upward trend. This figure is greater than 100% due to a small number of families enrolling after the birth notice was in another LGA.
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Roads</b>					
<b>Satisfaction of use</b>					
R1 <i>Sealed local road requests</i>	15.36	16.49	28.98	16.57	Drop in number of requests is observed, however the number is consistent with four year trend.
[Number of sealed local road requests / Kilometres of sealed local roads] x100					
<b>Condition</b>					
R2 <i>Sealed local roads maintained to condition standards</i>	99.55%	99.68%	95.20%	98.74%	Result is consistent with previous years.
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100					
<b>Service cost</b>					
R3 <i>Cost of sealed local road reconstruction</i>	\$42.43	\$102.14	\$146.30	\$92.94	This financial year included more rural reconstruction projects than urban. This led to reduced overall costs in this program area due to lower costs of construction per square meter for rural works versus urban works.
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
<b>Service Cost</b>					
R4 <i>Cost of sealed local road resealing</i>	\$3.95	\$4.52	\$3.83	\$7.65	Post COVID Council experienced a significant rise in bitumen costs resulting in the increase of this result.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
<b>Satisfaction</b>					
R5 <i>Satisfaction with sealed local roads</i>	51.00	50.00	45.00	38.00	The reduction in satisfaction result could be attributed to a mix of factors including, reduced service level on the local road network from October 2022 flood event and overall poor condition of state managed arterial road network being perceived as responsibility of Local Government. The result has been impacted by Council's ability to repair flood damage, impacting the usage of the road network.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					



## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Statutory Planning</b>					
<b>Timeliness</b>					
SP1 <i>Time taken to decide planning applications</i>	84.00	78.00	60.50	61.00	Result is consistent with previous years.
[The median number of days between receipt of a planning application and a decision on the application]					
<b>Service standard</b>					
SP2 <i>Planning applications decided within required time frames</i>	32.06%	35.98%	50.00%	65.33%	Planning applications decided within statutory timeframes has increased through the introduction of improved processes and systems of work, and at times stable staffing across the financial year.
[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100					
<b>Service cost</b>					
SP3 <i>Cost of statutory planning service</i>	\$2,463.58	\$2,919.16	\$3,315.99	\$3,825.78	Increase as a result of contracting services a consultancy firm over the second half of the year due to staffing shortages.
[Direct cost of the statutory planning service / Number of planning applications received]					
<b>Decision making</b>					
SP4 <i>Council planning decisions upheld at VCAT</i>	100.00%	100.00%	100.00%	50.00%	Whilst the result has reduced due to one out of two VCAT cases setting aside Council's decision, the relative number of decisions appealed at VCAT remains very low.
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					

Service / indicator / measure	Results 2020	Results 2021	Results 2022	Results 2023	Comments
<b>Waste Collection</b>					
<b>Satisfaction</b>					
WC1 <i>Kerbside bin collection requests</i>	40.07	21.60	28.12	36.26	Increase in request can be attributed to October Flood in 2022 with a slight increase in requests for this period. The request numbers moved from 155 to 177 – so overall very low, however as a percentage these changes appear more significant than when considering the total raw data.
[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000					
<b>Service standard</b>					
WC2 <i>Kerbside collection bins missed</i>	0.91	0.77	0.93	1.45	Due to the limited quantity of missed bins, even a small increase can create a significant variance.
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
<b>Service cost</b>					
WC3 <i>Cost of kerbside garbage bin collection service</i>	\$122.60	\$136.84	\$133.63	\$139.16	Result is consistent with previous years.
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
<b>Service cost</b>					
WC4 <i>Cost of kerbside recyclables collection service</i>	\$85.67	\$103.32	\$88.45	\$96.42	Result is consistent with previous years.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
<b>Waste diversion</b>					
WC5 <i>Kerbside collection waste diverted from landfill</i>	45.07%	45.00%	43.31%	44.82%	Result is consistent with previous years.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

## FINANCIAL REPORT

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## CERTIFICATION OF THE FINANCIAL STATEMENTS

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



Mick Smith FCPA

**Principal Accounting Officer****Dated:** 24/10/2023

Maryborough

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

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

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



Grace La Vella

**Mayor****Dated:** 24/10/2023

Maryborough



Gerard Murphy

**Councillor****Dated:** 24/10/2023

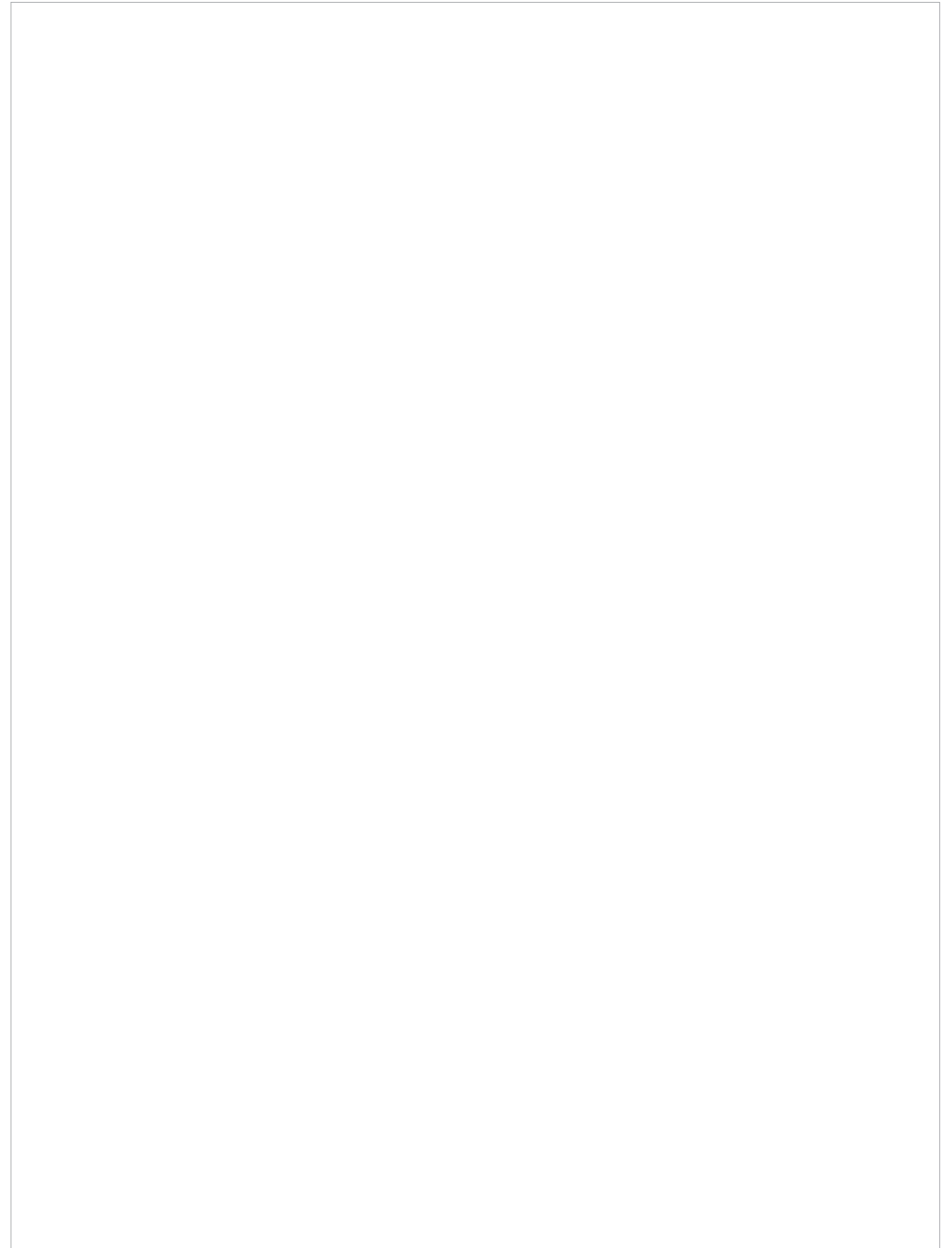
Maryborough



Lucy Roffey

**Chief Executive Officer****Dated:** 24/10/2023

Maryborough



## COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
<b>Income / Revenue</b>			
Rates and charges	3.1	16,628	16,166
Statutory fees and fines	3.2	564	532
User fees	3.3	1,936	1,753
Grants – operating	3.4	12,419	10,774
Grants – capital	3.4	8,848	6,646
Contributions – monetary	3.5	271	370
Contributions – non monetary	3.5	–	398
Other income	3.7	1,007	275
<b>Total income / revenue</b>		<b>41,673</b>	<b>36,914</b>
<b>Expenses</b>			
Employee costs	4.1	15,459	15,193
Materials and services	4.2	13,926	10,283
Depreciation	4.3	6,849	6,433
Amortisation – right of use assets	4.4	62	93
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	64	19
Bad and doubtful debts – allowance for impairment losses	4.5	23	13
Borrowing costs	4.6	80	26
Finance costs – leases	4.7	15	9
Other expenses	4.8	360	355
<b>Total expenses</b>		<b>36,838</b>	<b>32,424</b>
<b>Surplus/(deficit) for the year</b>		<b>4,835</b>	<b>4,490</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/(decrement)	6.2	43,420	41,186
<b>Total other comprehensive income</b>		<b>43,420</b>	<b>41,186</b>
<b>Total comprehensive result</b>		<b>48,255</b>	<b>45,676</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	5,180	3,552
Trade and other receivables	5.1	2,804	2,854
Other financial assets	5.1	11,500	17,000
Inventories	5.2	14	14
Prepayments	5.2	267	168
Non-current assets classified as held for sale	6.1	245	245
Other assets	5.2	868	625
<b>Total current assets</b>		<b>20,878</b>	<b>24,458</b>
<b>Non-current assets</b>			
Property, infrastructure, plant and equipment	6.2	405,571	354,626
Right-of-use assets	5.8	354	202
<b>Total non-current assets</b>		<b>405,925</b>	<b>354,828</b>
<b>Total assets</b>		<b>426,803</b>	<b>379,286</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	4,850	2,897
Trust funds and deposits	5.3	653	480
Unearned income/revenue	5.3	8,240	12,018
Provisions	5.5	2,881	2,224
Interest-bearing liabilities	5.4	–	678
Lease liabilities	5.8	79	60
<b>Total current liabilities</b>		<b>16,704</b>	<b>18,357</b>
<b>Non-current liabilities</b>			
Provisions	5.5	596	551
Interest-bearing liabilities	5.4	2,089	1,411
Lease liabilities	5.8	267	137
<b>Total non-current liabilities</b>		<b>2,952</b>	<b>2,099</b>
<b>Total liabilities</b>		<b>19,656</b>	<b>20,456</b>
<b>Net assets</b>		<b>407,147</b>	<b>358,830</b>
<b>Equity</b>			
Accumulated surplus		134,324	129,489
Reserves	9.1	272,823	229,341
<b>Total Equity</b>		<b>407,147</b>	<b>358,830</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

2023	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		358,830	129,489	228,875	466
Surplus/(deficit) for the year		4,835	4,835	-	-
Net asset revaluation increment/(decrement)	6.2	43,420	-	43,420	-
Transfers to other reserves	9.1	62	-	-	62
Transfers from other reserves	9.1	-	-	-	-
		<u>407,147</u>	<u>134,324</u>	<u>272,295</u>	<u>528</u>
<b>Balance at end of the financial year</b>		<b>407,147</b>	<b>134,324</b>	<b>272,295</b>	<b>528</b>
2022	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		313,154	124,999	187,689	466
Surplus/(deficit) for the year		4,490	4,490	-	-
Net asset revaluation increment/(decrement)	6.2	41,186	-	41,186	-
Transfers to other reserves	9.1	-	-	-	-
Transfers from other reserves	9.1	-	-	-	-
		<u>358,830</u>	<u>129,489</u>	<u>228,875</u>	<u>466</u>
<b>Balance at end of the financial year</b>		<b>358,830</b>	<b>129,489</b>	<b>228,875</b>	<b>466</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		16,547	16,520
Statutory fees and fines		565	532
User fees		2,160	1,887
Grants – operating		8,846	10,067
Grants – capital		12,421	7,417
Contributions – monetary		271	370
Interest received		-	80
Other receipts		488	195
Net GST refund/payment		2,314	1,809
Employee costs		(14,842)	(14,979)
Materials and services		(17,923)	(12,499)
Trust funds and deposits repaid		(153)	(40)
Other payments		(360)	(355)
<b>Net cash provided by/(used in) operating activities</b>		<b>10,334</b>	<b>11,004</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.2	(14,795)	(10,831)
Proceeds from sale of investments		5,500	250
<b>Net cash provided by/(used in) investing activities</b>		<b>(9,295)</b>	<b>(10,581)</b>
<b>Cash flows from financing activities</b>			
Finance costs		439	(26)
Repayment of borrowings		-	(668)
Repayment of lease liabilities		150	(32)
<b>Net cash provided by/(used in) financing activities</b>		<b>589</b>	<b>(726)</b>
Net increase (decrease) in cash and cash equivalents		1,628	(303)
Cash and cash equivalents at the beginning of the financial year		3,552	3,855
<b>Cash and cash equivalents at the end of the financial year</b>		<b>5,180</b>	<b>3,552</b>
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

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

## STATEMENT OF CAPITAL WORKS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$'000	2022 \$'000
<b>Property</b>			
Land		-	-
Land improvements		2,202	1,260
<b>Total land</b>		2,202	1,260
Buildings		7,610	3,338
<b>Total buildings</b>		7,610	3,338
<b>Total property</b>		9,812	4,598
<b>Plant and equipment</b>			
Plant, machinery and equipment		224	552
Fixtures, fittings and furniture		152	121
ICT Devices and Infrastructure		210	-
<b>Total plant and equipment</b>		586	673
<b>Infrastructure</b>			
Roads		2,748	4,005
Bridges		-	45
Footpaths and cycleways		142	593
Drainage		1,130	550
Kerb and channel		59	61
Minor culverts		27	17
Traffic control facilities		36	45
Parks, open space and streetscapes		-	39
Aerodromes		11	-
Other infrastructure		55	65
<b>Total infrastructure</b>		4,208	5,420
<b>Total capital works expenditure</b>		14,606	10,691
<b>Represented by:</b>			
New asset expenditure		2,921	1,604
Asset renewal expenditure		4,030	3,726
Asset expansion expenditure		1,522	2,418
Asset upgrade expenditure		6,133	2,943
<b>Total capital works expenditure</b>		14,606	10,691

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

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 1: Overview

#### Introduction

The Central Goldfields Shire Council was established by an Order of the Governor in Council on 19th January 1995 and is a body corporate. The Council's main office is located at 22 Nolan Street, Maryborough, Victoria, 3465.

#### Statement of compliance

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

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

#### Significant accounting policies

##### 1.1 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.

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.

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements

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

#### 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 the lower of 5 percent or \$500k where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / Revenue and expenditure	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Income / Revenue</b>					
Rates and charges	16,781	16,628	(153)	-1%	
Statutory fees and fines	541	564	23	4%	
User fees	2,078	1,936	(142)	-7%	
Grants – operating	9,638	12,419	2,781	29%	1,2,3
Grants – capital	12,382	8,848	(3,534)	-29%	4
Contributions – monetary	119	271	152	128%	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	90	(64)	(154)	-171%	6
Other income	488	1,007	519	106%	5,7
<b>Total income / revenue</b>	<b>42,117</b>	<b>41,609</b>	<b>(508)</b>	<b>-1%</b>	
<b>Expenses</b>					
Employee costs	15,176	15,459	(283)	-2%	8
Materials and services	9,085	13,926	(4,841)	-53%	3,9
Depreciation	6,658	6,849	(191)	-3%	
Amortisation – right of use assets	91	62	29	32%	
Bad and doubtful debts – allowance for impairment losses	1	23	(22)	-2200%	
Borrowing costs	25	80	(55)	-220%	
Finance costs – leases	-	15	(15)	-10000%	
Other expenses	344	360	(16)	-5%	
<b>Total expenses</b>	<b>31,380</b>	<b>36,774</b>	<b>(5,394)</b>	<b>-17%</b>	
<b>Surplus/(deficit) for the year</b>	<b>10,737</b>	<b>4,835</b>	<b>(5,902)</b>	<b>-55%</b>	

#### (i) Explanation of material variations

- \$943k additional Financial Assistance Grants received following 100% prepayment of 2023-24 allocation (budgeted 75% prepayment) of untied funding
- \$813k provision for Aged Care funding recall
- \$980k Flood Recovery grant funding recognised, offset by increased costs in Materials and Services
- \$1.79m Living Heritage grant for Maryborough Outdoor Pool will be recognised in 2023/24 when works are complete
- \$63k Open Space contributions received during the year
- \$64k loss on sale of PPE, notably vehicles
- Additional \$500k interest received on investments (\$144k accrued).
- \$280k increase in employee costs, including Workcover premium, LSL provision and salaries associated with flood works (funded)
- \$200k LRCI funded projects spent on community assets, \$332k IT licencing and support, \$370k external strategic planning work (funded) and \$336k volunteer costs (offset by revenue)

### Note 2: Analysis of our results

2.1.2 Capital works	Budget 2023 \$'000	Actual 2023 \$'000	Variance \$'000	Variance %	Ref
<b>Property</b>					
Land	-	-	-		
Land improvements	5,288	2,202	(3,086)	-58%	1
<b>Total land</b>	<b>5,288</b>	<b>2,202</b>	<b>(3,086)</b>	<b>-58%</b>	
Buildings	6,352	7,610	1,258	20%	
Building improvements	-	-	-	0%	
<b>Total buildings</b>	<b>6,352</b>	<b>7,610</b>	<b>1,258</b>	<b>20%</b>	
<b>Total property</b>	<b>11,640</b>	<b>9,812</b>	<b>(1,828)</b>	<b>-16%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	770	224	(546)	-71%	
Fixtures, fittings and furniture	-	152	152	0%	
Computers and telecommunications	595	210	(385)	-65%	
<b>Total plant and equipment</b>	<b>1,365</b>	<b>586</b>	<b>(779)</b>	<b>-57%</b>	
<b>Infrastructure</b>					
Roads	3,316	2,748	(568)	-17%	
Bridges	149	-	(149)	-100%	
Footpaths and cycleways	200	142	(58)	-29%	3
Drainage	1,679	1,216	(463)	-28%	
Recreational, leisure and community facilities	-	-	-	0%	
Waste management	-	-	-	0%	
Parks, open space and streetscapes	880	-	(880)	-100%	2
Aerodromes	150	11	(139)	-93%	
Off street car parks	-	-	-	0%	
Other infrastructure	-	91	91	0%	
<b>Total infrastructure</b>	<b>6,374</b>	<b>4,208</b>	<b>(2,166)</b>	<b>-34%</b>	
<b>Total capital works expenditure</b>	<b>19,379</b>	<b>14,606</b>	<b>(4,773)</b>	<b>-25%</b>	
<b>Represented by:</b>					
New asset expenditure	831	2,921	2,090	252%	
Asset renewal expenditure	7,855	4,030	(3,825)	-49%	
Asset expansion expenditure	1,100	1,522	422	38%	
Asset upgrade expenditure	9,593	6,133	(3,460)	-36%	
<b>Total capital works expenditure</b>	<b>19,379</b>	<b>14,606</b>	<b>(4,773)</b>	<b>-25%</b>	

#### (i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land Improvement and Buildings	Variance caused by grant funded projects that have commenced and will be completed in 2023/2024. These include the Maryborough Railway Station Activation, Maryborough outdoor pool and community facility projects, and Goldfields Reservoir Dam Stabilisation project.
2	Parks, open space and streetscapes	Budget was spent in Land Improvements and Building Assets categories
3	Drainage	Drainage renewal works \$352k budgeted was not use instead using flood event assistance funding

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 2: Analysis of our results

#### 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

##### 2.2.1 Community

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

##### Health and Human Services

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

##### Economic Development

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

##### Culture and Heritage

Operation and maintenance of civic halls, Maryborough Regional Library and the Central Goldfields Art Gallery as well as promotion of cultural and heritage activities.

##### Recreation and Leisure

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

##### Transport

Administration, operation and maintenance of Maryborough Aerodrome (ALA), road networks, pathways, kerb and channelling, street beautification, street lighting, bicycle facilities, parking and maintenance of depots and plant, vehicles and machinery, and drainage maintenance.

##### Waste

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

##### Administration

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

### Note 2: Analysis of our results

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

	Income / Revenue \$'000	Expenses \$'000	Surplus / (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
<b>2023</b>					
Community	3,481	4,794	(1,313)	2,656	9,074
Health & Human Services	3,919	5,392	(1,473)	2,883	257
Economic Development	1,845	998	847	1,845	7,317
Culture & Heritage	1,417	882	535	1,409	7,164
Recreation & Leisure	2,932	1,113	1,819	2,862	31,590
Transport	5,058	10,460	(5,402)	5,009	348,154
Waste & Environment	4,015	2,842	1,173	62	287
Administration	19,006	10,357	8,649	4,542	22,957
	41,673	36,838	4,835	21,268	426,800

	Income / Revenue \$'000	Expenses \$'000	Surplus / (Deficit) \$'000	Grants included in income / revenue \$'000	Total assets \$'000
<b>2022</b>					
Community	3,173	3,651	(478)	2,518	20,401
Health & Human Services	4,673	4,910	(237)	3,575	228
Economic Development	950	955	(5)	950	8,064
Culture & Heritage	277	506	(229)	275	28,073
Recreation & Leisure	2,191	901	1,290	2,177	6,367
Transport	4,294	9,820	(5,526)	4,162	6,503
Waste & Environment	3,684	2,768	916	4	309,396
Administration	17,672	8,912	8,759	3,759	255
	36,914	32,424	4,490	17,420	379,286



## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
<b>Note 3: Funding for the delivery of our services</b>		
<b>3.1 Rates and charges</b>		
Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its market value (land and building included).		
The valuation base used to calculate general rates for 2022/23 was \$3,550 million (2021/22 \$2,551 million).		
General rates	11,173	11,011
Municipal charge	1,654	1,634
Waste management charge	3,699	3,454
Interest on rates and charges	102	67
<b>Total rates and charges</b>	<b>16,628</b>	<b>16,166</b>

The date of the latest general revaluation of land for rating purposes within the municipal district was 1st January 2022, and the valuation was first applied in the rating year commencing 1st 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	27	32
Town planning fees	212	218
Land information certificates	17	21
Permits	141	111
Registrations	167	148
Other	-	2
<b>Total statutory fees and fines</b>	<b>564</b>	<b>532</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.

	2023 \$'000	2022 \$'000
<b>Note 3: Funding for the delivery of our services</b>		
<b>3.3 User fees</b>		
Aged and health services	414	480
Vic Road agency fees	276	289
Leisure centre and recreation	40	14
Child care/children's programs	583	571
Registration and other permits	21	12
Leases	122	49
Waste management services	232	211
Energy Breakthrough	141	-
Vaccinations	18	13
Other fees and charges	89	114
<b>Total user fees</b>	<b>1,936</b>	<b>1,753</b>
<b>User fees by timing of revenue recognition</b>		
User fees recognised over time	-	-
User fees recognised at a point in time	1,936	1,753
<b>Total user fees</b>	<b>1,936</b>	<b>1,753</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.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
<b>Note 3: Funding for the delivery of our services</b>		
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	7,633	8,404
State funded grants	13,635	9,016
<b>Total grants received</b>	<u>21,268</u>	<u>17,420</u>
<b>(a) Operating Grants</b>		
<b>Recurrent – Commonwealth Government</b>		
Financial Assistance Grants	4,442	3,759
General home care	419	1,036
Financial Assistance Grants – roads	1,952	1,693
<b>Recurrent – State Government</b>		
Community Safety	151	202
Go Goldfields	–	446
School crossing supervisors	43	37
Health and Human services	1,760	1,431
Maternal and child health	239	509
Aged care	214	366
Youth	170	102
Libraries	165	163
Recreation	–	31
Environment	16	39
<b>Total recurrent operating grants</b>	<u>9,571</u>	<u>9,814</u>
<b>Non-recurrent – Commonwealth Government</b>		
Heritage and Culture	25	25
<b>Non-recurrent – State Government</b>		
Economic Development	517	497
Youth	75	–
Aged Care	–	3
Community Safety	1,355	14
Libraries	3	112
Health and Human services	–	170
Heritage and Culture	117	6
Maternal and child health	1	59
Recreation	–	74
Family and children	713	–
Environment	42	–
<b>Total non-recurrent operating grants</b>	<u>2,848</u>	<u>960</u>
<b>Total operating grants</b>	<u>12,419</u>	<u>10,774</u>

	2023 \$'000	2022 \$'000
<b>Note 3: Funding for the delivery of our services</b>		
<b>3.4 Funding from other levels of government (continued)</b>		
<b>(b) Capital Grants</b>		
<b>Recurrent – Commonwealth Government</b>		
Roads to recovery	790	790
<b>Recurrent – State Government</b>		
Aged Care	23	–
<b>Total recurrent capital grants</b>	<u>813</u>	<u>790</u>
<b>Non-recurrent – Commonwealth Government</b>		
Transport	780	1,101
Buildings	5	–
<b>Non-recurrent – State Government</b>		
Community	–	1,430
Drainage	939	–
Recreation	3,618	1,571
Transport	–	381
Waste and Environment	197	16
Buildings	2,496	1,357
<b>Total non-recurrent capital grants</b>	<u>8,035</u>	<u>5,856</u>
<b>Total capital grants</b>	<u>8,848</u>	<u>6,646</u>

### (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 of Not-for-Profit Entities*.

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

### Income recognised under AASB 1058 Income of Not-for-Profit Entities

General purpose	6,395	5,452
Specific purpose grants to acquire non-financial assets	8,847	6,646
Other specific purpose grants	6,026	5,322

### Revenue recognised under AASB 15 Revenue from Contracts with Customers

Specific purpose grants	–	–
	<u>21,268</u>	<u>17,420</u>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
<b>Note 3: Funding for the delivery of our services</b>		
<b>3.4 Funding from other levels of government (continued)</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	2,212	1,505
Received during the financial year and remained unspent at balance date	3,755	1,563
Received in prior years and spent during the financial year	(2,212)	(856)
Balance at year end	3,755	2,212
<b>Capital</b>		
Balance at start of year	9,534	10,473
Received during the financial year and remained unspent at balance date	4,309	3,835
Received in prior years and spent during the financial year	(9,534)	(4,774)
Balance at year end	4,309	9,534
Unspent grants are determined and disclosed on a cash basis.		
<b>3.5 Contributions</b>		
Monetary	271	370
Non-monetary	-	398
<b>Total contributions</b>	<b>271</b>	<b>768</b>
<i>Contributions of non monetary assets were received in relation to the following asset classes.</i>		
Land	-	332
Other	-	66
<b>Total non-monetary contributions</b>	<b>-</b>	<b>398</b>
Monetary and non monetary contributions are recognised as revenue at their fair value when Council obtains control over the contributed asset.		
<b>3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>		
Proceeds of sale	168	-
Written down value of assets disposed	(232)	(19)
<b>Total net loss on disposal of property, infrastructure, plant and equipment</b>	<b>(64)</b>	<b>(19)</b>
The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.		
<b>3.7 Other income</b>		
Interest	519	80
Other rent	21	21
Other	467	174
<b>Total other income</b>	<b>1,007</b>	<b>275</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.		

	2023 \$'000	2022 \$'000
<b>Note 4: The cost of delivering services</b>		
<b>4.1 (a) Employee costs</b>		
Wages and salaries	12,637	13,079
WorkCover	400	410
Superannuation	1,489	1,280
Fringe benefits tax	87	62
Long Service Leave	606	292
Other	240	70
<b>Total employee costs</b>	<b>15,459</b>	<b>15,193</b>
<b>(b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	65	69
	65	69
Employer contributions payable at reporting date.	-	-
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	641	608
Employer contributions – other funds	764	603
	1,405	1,211
Employer contributions payable at reporting date.	19	-
Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.		
<b>4.2 Materials and services</b>		
Contractor – Waste	2,642	2,535
Contractor – Unified	686	634
Contractors	7,402	5,042
Operating lease payments	20	17
Grants and contributions	336	465
Event Support – Energy Breakthrough	671	23
Other materials and services	2,168	1,567
<b>Total materials and services</b>	<b>13,926</b>	<b>10,283</b>
Expenses are recognised as they are incurred and reported in the financial year to which they relate.		
<b>4.3 Depreciation</b>		
Property	1,696	1,490
Plant and equipment	255	277
Fixtures, fittings and furniture	275	269
Infrastructure	4,622	4,397
<b>Total depreciation</b>	<b>6,848</b>	<b>6,433</b>
Refer to note 5.2(c), 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.		

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
<b>Note 4: The cost of delivering services</b>		
<b>4.4 Amortisation – Right of use assets</b>		
Property	41	72
IT Equipment	21	21
<b>Total Amortisation – Right of use assets</b>	<b>62</b>	<b>93</b>
<b>4.5 Bad and doubtful debts – allowance for impairment losses</b>		
Rates debtors	2	–
Other debtors	21	13
<b>Total bad and doubtful debts – allowance for impairment losses</b>	<b>23</b>	<b>13</b>
<b>Movement in allowance for impairment losses in respect of debtors</b>		
Balance at the beginning of the year	(21)	(22)
New provisions recognised during the year	(21)	(13)
Amounts already provided for and written off as uncollectible	27	14
Balance at end of year	(15)	(21)
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.		
<b>4.6 Borrowing costs</b>		
Interest – Borrowings	80	26
<b>Total borrowing costs</b>	<b>80</b>	<b>26</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.		
<b>4.7 Finance costs – Leases</b>		
Interest – Lease Liabilities	15	9
<b>Total finance costs</b>	<b>15</b>	<b>9</b>
<b>4.8 Other expenses</b>		
Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	47	40
Auditors' remuneration – Internal Audit	57	80
Councillors' allowances	256	235
<b>Total other expenses</b>	<b>360</b>	<b>355</b>

## Note 5: Our financial position

### 5.1 Financial assets

#### (a) Cash and cash equivalents

	2023 \$'000	2022 \$'000
Cash on hand	1	1
Cash at bank	5,179	3,551
<b>Total cash and cash equivalents</b>	<b>5,180</b>	<b>3,552</b>

#### (b) Other financial assets

##### Current

Term deposits – current	11,500	17,000
<b>Total current other financial assets</b>	<b>11,500</b>	<b>17,000</b>

##### Non-current

Term deposits – non-current	–	–
<b>Total non-current other financial assets</b>	<b>–</b>	<b>–</b>

#### **Total other financial assets**

	11,500	17,000
--	--------	--------

#### **Total financial assets**

	16,680	20,552
--	--------	--------

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

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

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

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
<b>Note 5: Our financial position</b>		
<b>5.1 Financial assets (continued)</b>		
<b>(c) Trade and other receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	2,130	2,048
Infringement debtors	19	16
<i>Non statutory receivables</i>		
Employee related debtors	13	23
Families and childcare	59	80
Private works	2	1
Aged care	35	62
Other debtors	561	645
Provision for doubtful debts – other debtors	(15)	(21)
Total current trade and other receivables	<u>2,804</u>	<u>2,854</u>
<b>Total trade and other receivables</b>	<b><u>2,804</u></b>	<b><u>2,854</u></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.

### (d) Ageing of Receivables

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

Current (not yet due)	605	712
Past due by up to 30 days	11	64
Past due between 31 and 180 days	27	15
Past due between 181 and 365 days	45	35
Total trade and other receivables	<u>688</u>	<u>826</u>

## Note 5: Our financial position

### 5.1 Financial assets (continued)

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

At balance date, other debtors representing financial assets with a nominal value of \$15k (2022: \$21k) were impaired. The amount of the provision raised against these debtors was \$15k (2022: \$21k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Past due by more than 1 year	15	21
Total trade & other receivables	<u>15</u>	<u>21</u>

### 5.2 Non-financial assets

#### (a) Inventories

Inventories held for distribution

Inventories held for distribution	14	14
<b>Total inventories</b>	<b><u>14</u></b>	<b><u>14</u></b>

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

#### (b) Other assets

Prepayments	267	168
Accrued income	226	45
Other	642	580
<b>Total other assets</b>	<b><u>1,135</u></b>	<b><u>793</u></b>

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

#### (a) Trade and other payables

##### Current

*Non-statutory payables*

Trade payables	3,482	2,120
Accrued salaries and wages	563	563
Accrued interest	3	1
Accrued expenses	802	213
<b>Total current trade and other payables</b>	<b><u>4,850</u></b>	<b><u>2,897</u></b>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
<b>Note 5: Our financial position</b>		
<b>5.3 Payables, trust funds and deposits and unearned income/revenue (continued)</b>		
<b>(b) Trust funds and deposits</b>		
<b>Current</b>		
Refundable deposits	38	36
Fire services levy	321	303
Retention amounts	294	141
<b>Total current trust funds and deposits</b>	<b>653</b>	<b>480</b>
<b>(c) Unearned income/revenue</b>		
<b>Current</b>		
Grants received in advance – operating	3,755	2,212
Grants received in advance – capital	4,309	9,534
Other	176	272
<b>Total current unearned income/revenue</b>	<b>8,240</b>	<b>12,018</b>

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

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

### Purpose and nature of items

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

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

	2023 \$'000	2022 \$'000
<b>Note 5: Our financial position</b>		
<b>5.4 Interest-bearing liabilities</b>		
<b>Current</b>		
Other borrowings – secured	–	678
Total current interest-bearing liabilities	–	<b>678</b>
<b>Non-current</b>		
Other borrowings – secured	2,089	1,411
Total non-current interest-bearing liabilities	2,089	1,411
<b>Total</b>	<b>2,089</b>	<b>2,089</b>
(a) The maturity profile for Council's borrowings is:		
Not later than one year	–	678
Later than one year and not later than five years	2,089	1,411
	<b>2,089</b>	<b>2,089</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.

### 5.5 Provisions

	Employee \$'000	Gravel pit rehabilitation \$'000	Total \$'000
<b>2023</b>			
Balance at beginning of the financial year	2,689	86	2,775
Additional provisions	2,015	(1)	2,014
Amounts used	(1,313)	–	(1,313)
Balance at the end of the financial year	<b>3,391</b>	<b>85</b>	<b>3,476</b>
<i>Provisions – current</i>	2,881	–	2,881
<i>Provisions – non-current</i>	511	85	596
<b>2022</b>			
Balance at beginning of the financial year	2,506	55	2,561
Additional provisions	1,098	31	1,129
Amounts used	(915)	–	(915)
Balance at the end of the financial year	<b>2,689</b>	<b>86</b>	<b>2,775</b>
<i>Provisions – current</i>	2,224	–	2,224
<i>Provisions – non-current</i>	465	86	551

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$'000	2022 \$'000
<b>Note 5: Our financial position</b>		
<b>5.5 Provisions (continued)</b>		
<b>(a) Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	969	872
Long service leave	1,912	1,352
	<u>2,881</u>	<u>2,224</u>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	263	167
	<u>263</u>	<u>167</u>
Total current employee provisions	<u>3,144</u>	<u>2,391</u>
<b>Non-current</b>		
Long service leave	248	298
Total non-current employee provisions	<u>248</u>	<u>298</u>
Aggregate carrying amount of employee provisions:		
Current	2,881	2,224
Non-current	511	551
Total aggregate carrying amount of employee provisions	<u>3,392</u>	<u>2,775</u>

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:

– discount rate	4.063%	3.693%
– index rate	4.350%	3.850%

	2023 \$'000	2022 \$'000
<b>Note 5: Our financial position</b>		
<b>5.5 Provisions (continued)</b>		
<b>(b) Gravel pit restoration</b>		
Non-current	85	86
	<u>85</u>	<u>86</u>

Council is obligated to restore 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 infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs. Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

### Key assumptions:

– discount rate	4.063%	1.400%
– index rate	6.000%	6.100%

### 5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2023.

Borrowings	2,089	2,089
Credit card facilities	50	50
Total facilities	<u>2,139</u>	<u>2,139</u>
Used facilities	2,089	2,089
Unused facilities	<u>50</u>	<u>50</u>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 5: Our financial position

#### 5.7 Commitments

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

##### (a) Commitments for expenditure

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Total \$'000
<b>2023</b>				
<b>Operating</b>				
Management of council facilities	722	722	722	2,166
Greenhouse Reporting	3	3	3	9
Garbage collection	774	-	-	774
ICT Backup	42	42	42	126
Consultancies	712	-	-	712
Workcover services	80	-	-	80
Cleaning contracts for council buildings	200	-	-	200
Meals for delivery	108	-	-	108
<b>Total</b>	<b>2,641</b>	<b>767</b>	<b>767</b>	<b>4,175</b>
<b>Capital</b>				
Building	88	-	-	88
Drainage	1,200	-	-	1,200
Other Infrastructure	1,089	-	-	1,089
Plant & Equipment	500	-	-	500
Recreation	2,112	-	-	2,112
Roads	1,499	-	-	1,499
<b>Total</b>	<b>6,488</b>	<b>-</b>	<b>-</b>	<b>6,488</b>

### Note 5: Our financial position

#### 5.7 Commitments (continued)

##### (a) Commitments for expenditure

	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	Total \$'000
<b>2022</b>				
<b>Operating</b>				
Management of council facilities	704	722	2,166	3,592
Garbage collection	1,971	2,188	-	4,159
Meals for delivery	108	109	-	217
<b>Total</b>	<b>2,783</b>	<b>3,019</b>	<b>2,166</b>	<b>7,968</b>
<b>Capital</b>				
Buildings	1,863	1,020	-	2,883
Recreation	6,694	7,018	-	13,712
Roads	963	2,020	-	2,983
Drainage	610	1,220	-	1,830
<b>Total</b>	<b>10,130</b>	<b>11,278</b>	<b>-</b>	<b>21,408</b>



## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 5: Our financial position

#### 5.8 Leases

At inception of a contract, Council assesses 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;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council has the right to direct the use of the asset.

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

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

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

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

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

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

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

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

Under AASB 16 *Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

<b>Right-of-Use Assets</b>	<b>Property \$'000</b>	<b>Printers \$'000</b>	<b>Total \$'000</b>
Balance at 1 July 2022	140	62	202
Additions	214	-	214
Amortisation charge	(41)	(21)	(62)
Balance at 30 June 2023	<b>313</b>	<b>41</b>	<b>354</b>

### Note 5: Our financial position

#### 5.8 Leases (continued)

##### Lease Liabilities

Maturity analysis – contractual undiscounted cash flows

	2023 \$'000	2022 \$'000
Less than one year	79	60
One to five years	267	137
Total undiscounted lease liabilities as at 30 June:	<b>346</b>	<b>197</b>

Lease liabilities included in the Balance Sheet at 30 June:

Current	79	60
Non-current	267	137
Total lease liabilities	<b>346</b>	<b>197</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.

### Note 6: Assets we manage

#### 6.1 Non current assets classified as held for sale

Cost of acquisition	245	245
<b>Total non current assets classified as held for sale</b>	<b>245</b>	<b>245</b>

Capitalisation rate used in the allocation of borrowing costs

	0%	0%
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Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 6: Assets we manage

#### 6.2 Property, infrastructure, plant and equipment

##### Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2022 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	Carrying amount 30 June 2023 \$'000
Property	24,854	-	4	-	-	-	24,858
Buildings	39,922	-	2,762	(1,696)	(2)	9,436	50,422
Plant and equipment	5,437	-	12	(530)	(230)	580	5,269
Infrastructure	277,479	-	40,642	(4,622)	-	3,259	316,758
Work in progress	6,934	14,606	-	-	-	(13,275)	8,265
	354,626	14,606	43,420	(6,848)	(232)	-	405,571

##### Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Property	-	-	-	-
Land	1,405	2,202	(2,445)	1,162
Buildings	3,773	7,610	(6,991)	4,392
Plant and equipment	20	586	(580)	26
Infrastructure	1,736	4,208	(3,259)	2,685
Total	6,934	14,606	(13,275)	8,265

### Note 6: Assets we manage

#### 6.2 Property, infrastructure, plant and equipment (continued)

##### (a) Property

	Land – specialised	Land – non specialised \$'000	& Land Improvements \$'000	Buildings – specialised \$'000	Total Land Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
<b>\$'000</b>							
At fair value 1 July 2022	670	24,184	24,854	99,677	99,677	5,178	129,709
Accumulated depreciation at 1 July 2022	-	-	-	(59,755)	(59,755)	-	(59,755)
	670	24,184	24,854	39,922	39,922	5,178	69,954
<b>Movements in fair value</b>							
Additions	-	-	-	-	-	9,812	9,812
Contributions	-	-	-	-	-	-	-
Revaluation	-	3	3	7,896	7,896	-	7,899
Disposal	-	-	-	(10)	(10)	-	(10)
Write-off	-	-	-	-	-	-	-
Transfers	-	-	-	9,436	9,436	(9,436)	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-
	-	3	3	17,322	17,322	376	17,701
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation	-	-	-	(1,696)	(1,696)	-	(1,696)
Accumulated depreciation of disposals	-	-	-	8	8	-	8
Impairment losses recognised in operating result	-	-	-	(5,134)	(5,134)	-	(5,134)
Transfers	-	-	-	-	-	-	-
	-	-	-	(6,822)	(6,822)	-	(6,822)
	670	24,187	24,857	116,999	116,999	5,554	147,410
Accumulated depreciation at 30 June 2023	-	-	-	(66,577)	(66,577)	-	(66,577)
Carrying amount	670	24,187	24,857	50,422	50,422	5,554	80,833

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 6: Assets we manage

#### 6.2 Property, infrastructure, plant and equipment (continued)

##### (b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Artwork collection \$'000	Library books \$'000	Works in progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2022	7,851	1,665	612	355	20	<b>10,503</b>
Accumulated depreciation at 1 July 2022	(4,116)	(929)	-	-	-	<b>(5,045)</b>
	3,735	736	612	355	20	<b>5,459</b>
<b>Movements in fair value</b>						
Additions	-	-	-	-	586	<b>586</b>
Contributions	-	-	-	-	-	-
Revaluation	-	-	-	12	-	<b>12</b>
Disposal	(690)	(95)	-	(3)	-	<b>(788)</b>
Write-off	-	-	-	-	-	-
Transfers	227	352	-	-	(579)	-
Impairment losses recognised in operating result	-	-	-	-	-	-
	(462)	257	-	9	7	<b>(189)</b>
<b>Movements in accumulated depreciation</b>						
Depreciation and amortisation	(255)	(275)	-	-	-	<b>(530)</b>
Accumulated depreciation of disposals	464	94	-	-	-	<b>558</b>
Impairment losses recognised in operating result	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
	209	(181)	-	-	-	<b>28</b>
At fair value 30 June 2023	7,389	1,922	612	364	27	<b>10,314</b>
Accumulated depreciation at 30 June 2023	(3,907)	(1,110)	-	-	-	<b>(5,017)</b>
Carrying amount	<b>3,481</b>	<b>813</b>	<b>612</b>	<b>364</b>	<b>27</b>	<b>5,297</b>

### Note 6: Assets we manage

#### 6.2 Property, infrastructure, plant and equipment (continued)

##### (c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Other Infrastructure \$'000	Work In Progress \$'000	Total Infrastructure \$'000
At fair value 1 July 2022	260,037	43,687	10,598	24,372	36,621	1,736	<b>377,051</b>
Accumulated depreciation at 1 July 2022	(59,753)	(13,248)	(4,303)	(7,286)	(13,246)	-	<b>(97,836)</b>
	200,284	30,439	6,295	17,086	23,375	1,736	<b>279,215</b>
<b>Movements in fair value</b>							
Additions	-	-	-	-	-	4,208	<b>4,208</b>
Contributions	-	-	-	-	-	-	-
Revaluation	8,514	7,618	5,070	15,279	(2,569)	-	<b>33,912</b>
Disposal	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-
Transfers	2,073	-	130	1,032	23	(3,259)	<b>(1)</b>
Impairment losses recognised in operating result	-	-	-	-	-	-	-
	10,587	7,618	5,200	16,311	(2,546)	949	<b>38,119</b>
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation	(3,083)	(501)	(265)	(384)	(389)	-	<b>(4,622)</b>
Accumulated depreciation of disposals	-	-	-	-	-	-	-
Revaluation	10,387	280	(1,927)	(4,167)	2,157	-	<b>6,730</b>
Impairment losses recognised in operating result	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
	7,304	(221)	(2,192)	(4,551)	1,768	-	<b>2,108</b>
At fair value 30 June 2023	270,624	51,305	15,798	40,683	34,075	2,685	<b>415,170</b>
Accumulated depreciation at 30 June 2023	(52,449)	(13,469)	(6,495)	(11,837)	(11,478)	-	<b>(95,728)</b>
Carrying amount	218,174	37,836	9,303	28,846	22,597	2,685	<b>319,442</b>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 6: Assets we manage

#### 6.2 Property, infrastructure, plant and equipment (continued)

##### Acquisition

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

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

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

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

##### Land under roads

Council recognises land under roads it controls at fair value.

### Note 6: Assets we manage

#### 6.2 Property, infrastructure, plant and equipment (continued)

##### Depreciation and amortisation

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

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

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

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

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

##### Repairs and maintenance

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

##### Leasehold improvements

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

##### Valuation of land and buildings

Valuation of land and buildings were undertaken by using Valuer-General Victoria vacant land indexation factors for the Financial Year 2022-2023. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year, this valuation was based on Valuer-General Victoria vacant land indexation factors for the Financial Year 2022-2023, a full revaluation of these assets will be conducted in 2025/26. This aligns with Note 8.4 – revaluation frequency of 3 years.

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land	–	–	24,187	Jun-23	Index
Specialised land	–	–	670	Jun-23	Index
Buildings	–	–	50,422	Jun-23	Index
Total	–	–	75,279		

\* Full revaluation of land and buildings was undertaken by a qualified independent valuer from VRC Property Pty Ltd and valuer registration no.: 63349 & 63083 on 1st Jan 2022.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 6: Assets we manage

#### 6.2 Property, infrastructure, plant and equipment (continued)

##### Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a management valuation undertaken by Shepherd Services Pty Ltd.

The date and type of the current valuation is detailed in the following table. An index based revaluation was conducted in the current year, this valuation was based on Australian Bureau of Statistic(ABS) price indices table 6427.0 Producer Price Indexes, Australia. Table 17. Index Number 3101, "Road and bridge Construction Victoria" for each asset class, a full revaluation of these assets will be conducted in 2025/26. This aligns with Note 8.4 – revaluation frequency of 3 years.

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

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	–	–	218,175	Jun-23	Index
Bridges	–	–	37,837	Jun-23	Index
Footpaths and cycleways	–	–	9,303	Jun-23	Index
Drainage	–	–	28,845	Jun-23	Index
Other infrastructure	–	–	22,598	Jun-23	Index
Total	–	–	316,758		

\* Full revaluation of Infrastructure was undertaken by a qualified independent valuer from Shepherd Services Pty Ltd – Steven Forbes – General Manager Asset Services and Patrick McGuire – Asset Management and GIS Specialist on 1st July 2022.

##### 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 \$186 and \$378 per square metre.

**Specialised buildings** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$375 to \$5,896 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 year to 80 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land	2023 \$'000	2022 \$'000
Land under roads	670	670
<b>Total specialised land</b>	<b>670</b>	<b>670</b>

### Note 6: Assets we manage

#### 6.3 Investments in associates, joint arrangements and subsidiaries

##### (a) Investments in associates

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

##### (b) Community Asset Committee

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

The below is a listing of relevant community asset committees

- Adelaide Lead Hall
- Daisy Hill Community Hall
- Dunolly Historic Precinct Management
- Talbot Community Homes
- Talbot Town Hall

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 7: People and relationships

#### 7.1 Council and key management remuneration

##### (a) Related Parties

###### Parent entity

Central Goldfields Shire Council is the parent entity.

###### Subsidiaries and Associates

As at 30 June 2023, Council does not have any interests in any subsidiaries and/or associates.

##### (b) Key Management Personnel

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

Details of KMP at any time during the year are:

	2023 No.	2022 No.
<b>Councillors</b>		
Mayor – Grace La Vella (from 15th Nov 22 to 30 Jun 23)	1	1
Councillor Chris Meddows-Taylor (Mayor 1st July 22 to 14th Nov 22)	1	1
Councillor Liesbeth Long	1	1
Councillor Gerard Murphy	1	1
Councillor Wayne Sproull	1	1
Councillor Geoff Lovett	1	1
Councillor Anna De Villiers	1	1
Chief Executive Officer – Lucy Roffey	1	1
General Manager Community Wellbeing – Emma Little	1	1
General Manager Corporate Performance – Mick Smith	1	1
General Manager Infrastructure Assets & Planning – Matthew Irving	1	1
General Manager Infrastructure Assets & Planning (Acting) – Phillip Schier (March 2022 to Jun 2022)	0	1
General Manager Community Wellbeing (Acting) – Emma Little (April 2022 to Jun 2022)	0	1
<b>Total Number of Councillors</b>	<b>7</b>	<b>7</b>
<b>Total of Chief Executive Officer and other Key Management Personnel</b>	<b>4</b>	<b>6</b>
<b>Total Number of Key Management Personnel</b>	<b>11</b>	<b>13</b>

### Note 7: People and relationships

#### 7.1 Council and key management remuneration (continued)

##### (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.

	2023 \$	2022 \$
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,084,742	1,047,702
Other long-term employee benefits	1,464	8,983
Termination benefits	–	26,506
<b>Total</b>	<b>1,086,206</b>	<b>1,083,191</b>

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

	2023 No.	2022 No.
\$20,000 – \$29,999	5	6
\$40,000 – \$49,999	1	–
\$60,000 – \$69,999	1	–
\$70,000 – \$79,999	–	1
\$140,000 – \$149,999	–	2
\$150,000 – \$159,999	–	1
\$170,000 – \$179,999	1	–
\$180,000 – \$189,999	–	1
\$190,000 – \$199,999	1	1
\$200,000 – \$209,999	1	–
\$250,000 – \$259,999	–	1
\$270,000 – \$279,999	1	–
	<b>11</b>	<b>13</b>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 7: People and relationships

#### 7.1 Council and key management remuneration (continued)

##### (d) Remuneration of other senior staff

There are no other senior staff or officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$160K and who report directly to a member of the KMP.

Due to a definition change, senior staff remuneration income only requires disclosure when above \$160k. Comparative disclosures are also subject to this change. Previously senior officer, as defined by the Local Government Act 1989, required disclosure in all bandings.

### Note 7: People and relationships

	2023 \$'000	2022 \$'000
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#### 7.2 Related party disclosure

##### (a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

*Include aggregate details and disclose each type of transaction, the nature of the terms and conditions relating to the transaction and the aggregate amount of each type of transaction.*

Purchase of goods and services under normal trading terms – Payments to Central Victorian Greenhouse Alliance (Councillor Liesbeth Long is a board member)	10	11
Purchase of goods and services under normal trading terms – Payments to Coliban Water (CEO Lucy Roffey is a Board Director)	8	11
Purchase of goods and services under normal trading terms – Payments to Unified Community Sports & Leisure (Councillor Gerard Murphy is a Director)	754	772
Purchase of goods and services under normal trading terms – Payments to Central Highlands Water (Audit Committee Member Linda McNeill is an Audit Committee Member)	287	146

##### (b) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties

Purchase of goods and services under normal trading terms – Payments to Central Highlands Water (Audit Committee Member Linda McNeill is an Audit Committee Member)	319	
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##### (c) Commitments to/from related parties

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

*Include aggregated details of commitments to or from related parties.*

Payments to Unified Community Sports & Leisure (Councillor Gerard Murphy is a Director) A contract with Unified Community Sports and Leisure expires June 2026 <i>* prior year balance of contract reported at \$2.8m. Comparative change only.</i>	2,166	3,592
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## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 8: Managing uncertainties

#### 8.1 Contingent assets and liabilities

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

##### (a) Contingent assets

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

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

##### (b) Contingent liabilities

Contingent liabilities are:

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

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

#### Superannuation

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

##### Future superannuation contributions

In addition to the disclosed contributions, Central Goldfields Shire Council has paid unfunded liability payments to Vision Super totalling \$65k (\$69k in 2021/22 financial year). There were no contributions outstanding and no loans issued from or to the above schemes as at June 30, 2023. The expected contributions to be paid to the Defined Benefits category of Vision Super for the year ending 30 June 2024 is \$67k.

#### Landfill

Council owns a non operational landfill

#### Insurance claims

Whilst Council has insurance claims relating to the October 2022 flood event, these are not expected to have a material impact on Council's operations.

#### Liability Mutual Insurance

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

#### 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.

### Note 8: Managing uncertainties

#### 8.3 Financial instruments

##### (a) Objectives and policies

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

##### (b) Market risk

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

##### Interest rate risk

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

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

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

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

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

##### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council have a policy for establishing credit limits for the entities council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

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

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

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

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



## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 8: Managing uncertainties

#### 8.3 Financial instruments (continued)

##### (d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

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

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

##### (e) Sensitivity disclosure analysis

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

- A parallel shift of + 2% and -1% in market interest rates (AUD) from year-end rates of 5%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

### Note 8: Managing uncertainties

#### 8.4 Fair value measurement

##### Fair value hierarchy

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

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

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

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

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

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

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

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

##### Revaluation

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

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

Asset class	Revaluation frequency
Land	3 years
Buildings	3 years
Roads	3 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	3 years
Recreational, leisure and community facilities	3 years
Waste management	3 years
Parks, open space and streetscapes	3 years
Aerodromes	3 years
Other infrastructure	3 years

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 8: Managing uncertainties

#### 8.4 Fair value measurement (continued)

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

##### Impairment of assets

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

#### 8.5 Events occurring after balance date

##### Aged Care Exit

At the Council Meeting held on 22 August, 2023, Council resolved to cease the delivery of Aged Care services in the shire. Costs associated with the recall of funding have been estimated at \$813k. This potential recall of funding has been included in the financial statements for the 2022/23 year. The costs associated with redundancy pay have not been included in the 2022/23 financial statements.

##### Waste Kerbside Collection Acceptance and Planning

At the Council Meeting held on 26 September, 2023, Council awarded the contract for Waste Kerbside Collection Acceptance and Processing contract. The contract value of \$10.7m is over a period of five years, with two extension periods available of two years plus one year.

### Note 9: Other matters

#### 9.1 Reserves

##### (a) Asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
<b>2023</b>			
<b>Property</b>			
Land and land improvements	17,661	4	17,665
Buildings	20,344	2,762	23,106
	38,005	2,766	40,771
Property and equipment			
Library book stock	367	12	379
	367	12	379
<b>Infrastructure</b>			
Roads	136,352	18,901	155,253
Kerb and Channel	11,046	(2,009)	9,037
Bridges and major culverts	22,184	7,898	30,082
Footpaths and cycleways	4,563	3,143	7,706
Drainage	7,580	11,112	18,692
Minor culverts	7,961	485	8,446
Monuments	371	86	457
Waste management	277	926	1,203
Traffic control facilities	169	101	270
	190,503	40,642	231,145
<b>Total asset revaluation reserves</b>	<b>228,874</b>	<b>43,420</b>	<b>272,295</b>

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 9: Other matters

#### 9.1 Reserves (continued)

##### (a) Asset revaluation reserves (continued)

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
<b>2022</b>			
<b>Property</b>			
Land and land improvements	4,813	12,848	17,661
Buildings	12,968	7,376	20,344
	<u>17,781</u>	<u>20,224</u>	<u>38,005</u>
Property and equipment			
Library book stock	367	-	367
	<u>367</u>	<u>-</u>	<u>367</u>
<b>Infrastructure</b>			
Roads	121,726	14,626	136,352
Kerb and Channel	10,193	853	11,046
Bridges and major culverts	19,914	2,270	22,184
Footpaths and cycleways	4,137	426	4,563
Drainage	5,716	1,864	7,580
Minor culverts	7,198	763	7,961
Monuments	304	67	371
Waste management	263	14	277
Traffic control facilities	90	79	169
	<u>169,541</u>	<u>20,962</u>	<u>190,503</u>
<b>Total asset revaluation reserves</b>	<b><u>187,689</u></b>	<b><u>41,186</u></b>	<b><u>228,875</u></b>

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

### Note 9: Other matters

#### 9.1 Reserves (continued)

##### (b) Other reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Balance at end of reporting period \$'000
<b>2023</b>			
Unfunded superannuation	450	-	450
Open space	130	62	192
<b>Total Other reserves</b>	<b><u>580</u></b>	<b><u>62</u></b>	<b><u>642</u></b>
<b>2022</b>			
Unfunded superannuation	450	-	450
Open space	28	102	130
<b>Total Other reserves</b>	<b><u>478</u></b>	<b><u>102</u></b>	<b><u>580</u></b>

##### *Unfunded Superannuation*

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

##### *Open Space*

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

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 9: Other matters

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

	2023 \$'000	2022 \$'000
Surplus/(deficit) for the year	4,835	4,490
Profit/(loss) on disposal of property, infrastructure, plant and equipment	64	19
Finance costs	95	35
Depreciation and amortisation	6,911	6,526
Contributions – Non-monetary assets	–	(398)
Bad Debts	23	13
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(50)	354
(Increase)/decrease in prepayments	(99)	(25)
Increase/(decrease) in accrued income	183	–
Increase/(decrease) in trade and other payables	1,953	(11)
(Decrease)/increase in unearned income /revenue	(3,778)	(168)
(Increase)/decrease in inventories	–	(5)
(Decrease)/increase in provisions	702	214
Increase/(decrease) in trust funds and deposits	173	(40)
Increase/(decrease) in interest bearing liabilities	(678)	–
Net cash provided by/(used in) operating activities	<u>10,334</u>	<u>11,004</u>

### Note 9: Other matters

#### 9.3 Superannuation

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

##### Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2023, this was 10.5% as required under Superannuation Guarantee (SG) legislation (2022: 10%)).

##### 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 [Employer name] 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 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

As at 30 June 2022, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.2%. The financial assumptions used to calculate the 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).

Vision Super has advised that the estimated VBI at June 2023 was 104.1%.

The VBI is 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

###### (a) 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.

## NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

### Note 9: Other matters

#### 9.3 Superannuation (continued)

##### Employer contributions

##### (b) Funding calls

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

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

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

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

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

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

##### 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 is 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 investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2022 (Interim) \$m	2021 (Interim) \$m
- A VBI Surplus	45.7	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 benefits 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.

### Note 9: Other matters

#### 9.3 Superannuation (continued)

##### The 2023 triennial 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:

	2023 Triennial investigation	2020 Triennial investigation
Net Investment Return	5.7% pa	5.6% pa
Salary Inflation	3.5% pa	2.5% pa for the first two years and 2.75% thereafter
Price inflation	2.80%	2.00%

##### 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%)	65	69
Vision super	Accumulation	10.5% (2022:10.0%)	641	608
Other super fund	Accumulation	10.5% (2022:10.0%)	764	603

There were no contributions outstanding and no loans issued from or to the above schemes 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 2024 is \$67,000.

### Note 10: Change in accounting policy

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

## PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

### Description of municipality

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

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

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

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

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

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

The first democratically elected council for Central Goldfields Shire was elected on 15 March, 1997. In 2005, the Minister for Local Government determined that the number of Councillors to represent the shire be increased from five to seven. This is under review by the Minister for Local Government at the time of this report being issued.

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

### Overview of 2023

**In brief:** Council recorded an operating surplus of \$4.8m for the 2022-23 financial year, a \$5.8m variance on budget. The variance to budget is a result of a few main items, notably;

- October Flooding Event. The event has resulted in additional operational costs with clearing of debris as well as beginning the work around repairing the roads damaged at this time.
- Timing of Federal Assistance Grant. This annual grant was prepaid in Council in June 2023. This funding is the 2023-24 allocation but as it is untied funding, it must be recognised in the financials when we receive it. Whilst this is a boost to the 2022/23 bottom line, it postpones the risk of the Federal Government withdrawing this prepayment.

### Other impacts to Council include

- Project delivery within budget. The combined impact of CPI increases together with variances in tender submissions, both in terms of pricing and number of submissions has impacted Council's ability to deliver projects within budget
- As with the entire sector, Council has been impacted by the turnover of staff in key roles within the organisation. This has impacted the momentum and continuity of projects across Council.

## SUSTAINABLE CAPACITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Indicator / measure [formula]	Results 2020	Results 2021	Results 2022	Results 2023	Comment
<b>Population</b>					
C1 Expenses per head of municipal population	\$2,174.20	\$2,421.53	\$2,475.21	\$2,728.72	Additional costs in 22/23 financials relating grant funded programs including response to Flooding Event in October 2022.
[Total expenses / Municipal population]					
C2 Infrastructure per head of municipal population	\$22,493.02	\$22,690.37	\$25,188.82	\$28,198.95	Infrastructure revaluation undertaken in 2022/23.
[Value of infrastructure / Municipal population]					
C3 Population density per length of road	10.30	9.92	9.88	10.28	In line with rolling four year average.
[Municipal population / Kilometres of local roads]					
<b>Own-source revenue</b>					
C4 Own-source revenue per head of municipal population	\$1,378.36	\$1,373.37	\$1,428.89	\$1,491.42	In line with rolling four year average.
[Own-source revenue / Municipal population]					
<b>Recurrent grants</b>					
C5 Recurrent grants per head of municipal population	\$711.13	\$794.49	\$809.96	\$769.25	In line with rolling four year average.
[Recurrent grants / Municipal population]					
<b>Disadvantage</b>					
C6 Relative Socio-Economic Disadvantage	1.00	1.00	1.00	1.00	In line with previous years.
[Index of Relative Socio-Economic Disadvantage by decile]					
<b>Workforce turnover</b>					
C7 Percentage of staff turnover	14.5%	20.3%	21.6%	17.7%	Decreased turnover rate pleasing with a focus on staff wellbeing, noting there continues to be ongoing recruitment and retention challenges for all Councils.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100					

## SUSTAINABLE CAPACITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

### Definitions

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

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service / indicator / measure [formula]	Results 2020	Results 2021	Results 2022	Results 2023	Comment
<b>Aquatic Facilities</b>					
<b>Utilisation</b>					
AF6 <i>Utilisation of aquatic facilities</i>	5.69	4.03	4.65	6.06	Visitation to aquatic facilities has comparatively increased post COVID, and free entry to the 2 existing outdoor pools, (reduced fee for the indoor pool) due to the closure of the Maryborough outdoor pool.
[Number of visits to aquatic facilities / Municipal population]					
<b>Animal Management</b>					
<b>Health and safety</b>					
AM7 <i>Animal management prosecutions</i>	0%	0%	0%	0%	Result is consistent with previous years.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					
<b>Food Safety</b>					
<b>Health and safety</b>					
FS4 <i>Critical and major non-compliance outcome notifications</i>	75.00%	100.00%	100.00%	80.00%	Some minor non compliance issues that did not require follow up were incorrectly recorded as major non compliance notifications. These are unable to be changed due to legislative requirements in reporting, meaning this metric would be 100%. All major non compliance issues that did require follow up were carried out as per relevant legislative requirements.
[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>					
G5 <i>Satisfaction with council decisions</i>	49	51	50	49	Result is consistent with previous years.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service / indicator / measure [formula]	Results 2020	Results 2021	Results 2022	Results 2023	Comment
<b>Libraries</b>					
<b>Participation</b>					
LB4 <i>Active library borrowers in municipality</i>	11.16%	9.20%	7.86%	7.68%	Whilst the result shows a small reduction, return of borrowers in the latter part of the year indicates a positive trend. The reported result is further impacted by the requirement for it to be the sum of the population over the previous three years.
[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>					
MC4 <i>"Participation in the MCH service"</i>	82.97%	70.15%	87.93%	93.18%	The result shows an upward trend. This figure is greater than 100% due to a small number of families enrolling after the birth notice was in another LGA.
[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>					
MC5 <i>Participation in the MCH service by Aboriginal children</i>	81.58%	100.00%	88.16%	96.39%	Due to the small number of children (40), variations can occur from year to year.
[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>					
R5 <i>"Satisfaction with sealed local roads"</i>	51	50	45	38	The reduction in satisfaction result could be attributed to a mix of factors including, reduced service level on the local road network from October 2022 flood event and overall poor condition of state managed arterial road network being perceived as responsibility of Local Government. The result has been impacted by Council's ability to repair flood damage, impacting the usage of the road network.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					

## SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

Service / indicator / measure [formula]	Results 2020	Results 2021	Results 2022	Results 2023	Comment
<b>Statutory Planning</b>					
<b>Decision making</b>					
SP4 <i>Council planning decisions upheld at VCAT</i>	100.00%	100.00%	100.00%	50.00%	Whilst the result has reduced due to one out of two VCAT cases setting aside Council's decision, the relative number of decisions appealed at VCAT remains very low.
[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>					
WC5 <i>Kerbside collection waste diverted from landfill</i>	45.07%	45.00%	43.31%	44.82%	Result is consistent with previous years.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

### Definitions

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



## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 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>										
E2	Expenses per property assessment	\$3,385.97	\$3,962.83	\$4,050.69	\$4,200.73	\$3,903.65	\$3,926.11	\$3,948.69	\$3,971.38	Additional costs included in 22/23 financials relating to Flooding Event in October 2022. Whilst these are funded, the impact is increased costs per assessment.
[Total expenses / Number of property assessments]										
<b>Revenue level</b>										
E4	Average rate per property assessment	\$1,419.04	\$1,543.80	\$1,580.63	\$1,462.56	\$1,516.16	\$1,561.64	\$1,608.49	\$1,656.75	Farm property valuations have seen large increases again for the 2022/23 year, impacting the rating share of the overall rateable revenue, noting the overall increase remains within the rate cap.
[Total rate revenue (general rates and municipal charges) / Number of property assessments]										
<b>Liquidity</b>										
<b>Working capital</b>										
L1	Current assets compared to current liabilities	160.79%	135.38%	131.42%	125.00%	151.40%	153.28%	160.61%	172.53%	Cash received in prior years to fund future capital works projects has been spent and projects completed.
[Current assets / Current liabilities] x100										
<b>Unrestricted cash</b>										
L2	Unrestricted cash compared to current liabilities	-1.12%	-46.30%	43.28%	27.10%	37.91%	38.56%	40.83%	44.51%	Council holds term deposits of \$5m that mature greater than the 90 day measure applied for this ratio. If these unrestricted term deposits were included, the ratio would be 46.62%.
[Unrestricted cash / Current liabilities] 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>Obligations</b>										
<b>Loans and borrowings</b>										
O2	Loans and borrowings compared to rates	21.88%	17.54%	12.92%	12.56%	11.84%	11.50%	11.22%	10.94%	In line with prior year. No reduction due to loan being refinanced.
[Interest bearing loans and borrowings / Rate revenue] x100										
O3	Loans and borrowings repayments compared to rates	4.16%	3.84%	4.29%	0.48%	0.20%	0.19%	0.19%	0.19%	Council renegotiated the current loan facility to an interest only loan.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100										
<b>Indebtedness</b>										
O4	Non-current liabilities compared to own source revenue	3.10%	13.40%	9.87%	14.66%	33.08%	33.36%	34.52%	35.83%	Loan refinanced during 2022/23.
[Non-current liabilities / Own source revenue] x100										
<b>Asset renewal and upgrade</b>										
O5	Asset renewal and upgrade compared to depreciation	97.12%	87.95%	103.66%	148.39%	245.54%	95.96%	90.20%	90.80%	Increased funding received from external parties has enabled additional spend on renewal works throughout shire.
[Asset renewal and asset upgrade expense / Asset depreciation] 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>Operating position</b>										
<b>Adjusted underlying result</b>										
OP1	Adjusted underlying surplus (or deficit)	-3.63%	-11.70%	-7.05%	-9.51%	-8.69%	-6.27%	-4.23%	-2.24%	Additional expenditure relating to IT licensing and support and strategic planning, together with increased depreciation following the asset revaluation.
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100										
<b>Stability</b>										
<b>Rates concentration</b>										
S1	Rates compared to adjusted underlying revenue	54.86%	55.37%	53.40%	49.43%	56.00%	56.07%	56.05%	56.03%	Grant funding for flood recovery works has increased the total revenue during 2022/23 financial year (offset by costs). This has the impact of reducing the % rates make of the total revenue.
[Rate revenue / Adjusted underlying revenue] x100										
<b>Rates effort</b>										
S2	Rates compared to property values	0.72%	0.59%	0.63%	0.47%	0.42%	0.42%	0.42%	0.41%	Compounding impact of rate capping has seen a decrease in rates as compared to valuations.
[Rate revenue / Capital improved value of rateable properties in the municipality] x100										

## FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2023

### Definitions

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

## OTHER INFORMATION FOR THE YEAR ENDED 30 JUNE 2023

### 1. Basis of preparation

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

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

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

The forecast figures included in the performance statement are those adopted by council in its financial plan on 27 June 2023 and which forms part of the council plan. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The financial plan can be obtained by contacting council.

## CERTIFICATION OF THE PERFORMANCE STATEMENT

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



**Mick Smith**  
Principal Accounting Officer  
Dated: 24/10/2023

In our opinion, the accompanying performance statement of the *Central Goldfields 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.



**Grace La Vella**  
Mayor  
Dated: 24/10/2023



**Gerard Murphy**  
Councillor  
Dated: 24/10/2023



**Lucy Roffey**  
Chief Executive Officer  
Dated: 24/10/2023

## **6.Meeting Closure**