



DRAFT

GOLDEN PLAINS SHIRE COUNCIL
BUDGET
2021-2022

ACKNOWLEDGEMENT OF COUNTRY

Golden Plains Shire spans the Traditional lands of the Wadawurrung and Eastern Maar people. We acknowledge them as the Traditional Owners and Custodians.

Council pays its respects to Wadawurrung Elders past, present and emerging. Council also respects Eastern Maar Elders past, present and emerging.

Council extends that respect to all Aboriginal and Torres Strait Islander People who are part of the Golden Plains Shire.

*Image: Sunset over Bunjil's Lookout in Maude.
Artwork: by Shu Brown*



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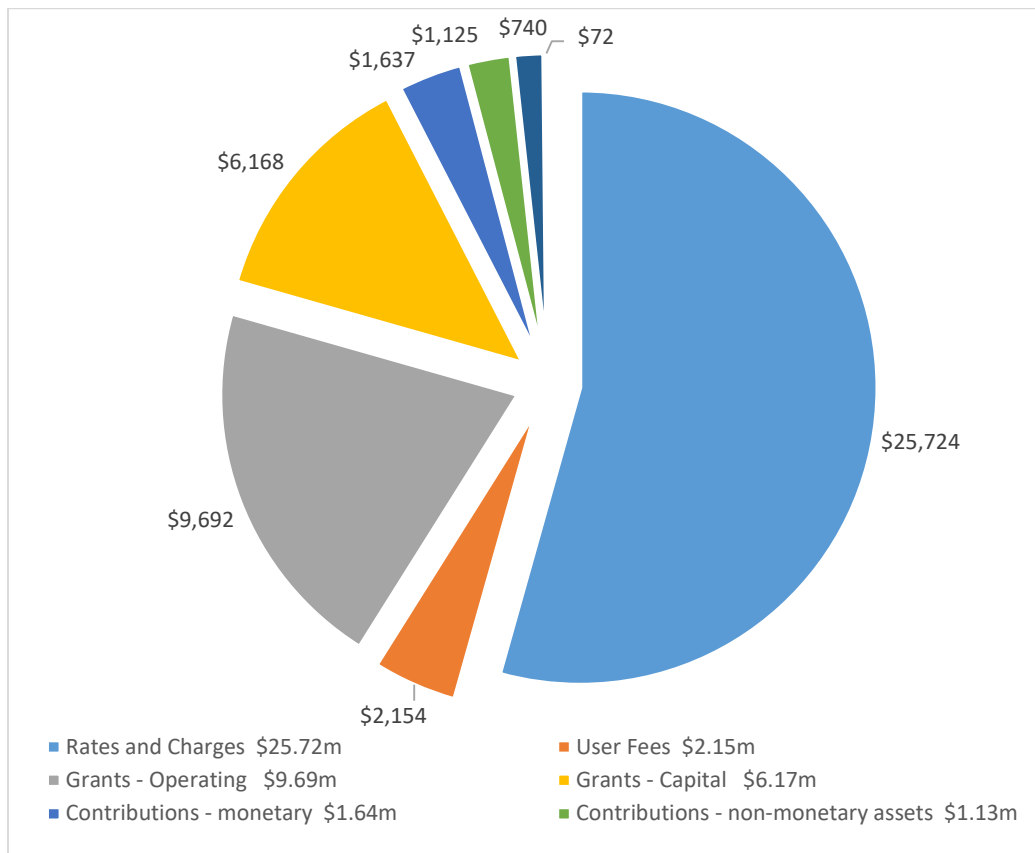
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This Budget has been prepared with reference to Chartered Accountants Australia and New Zealand "Victorian City Council Model Budget 2020-21" a best practice guide for reporting local government budgets in Victoria.

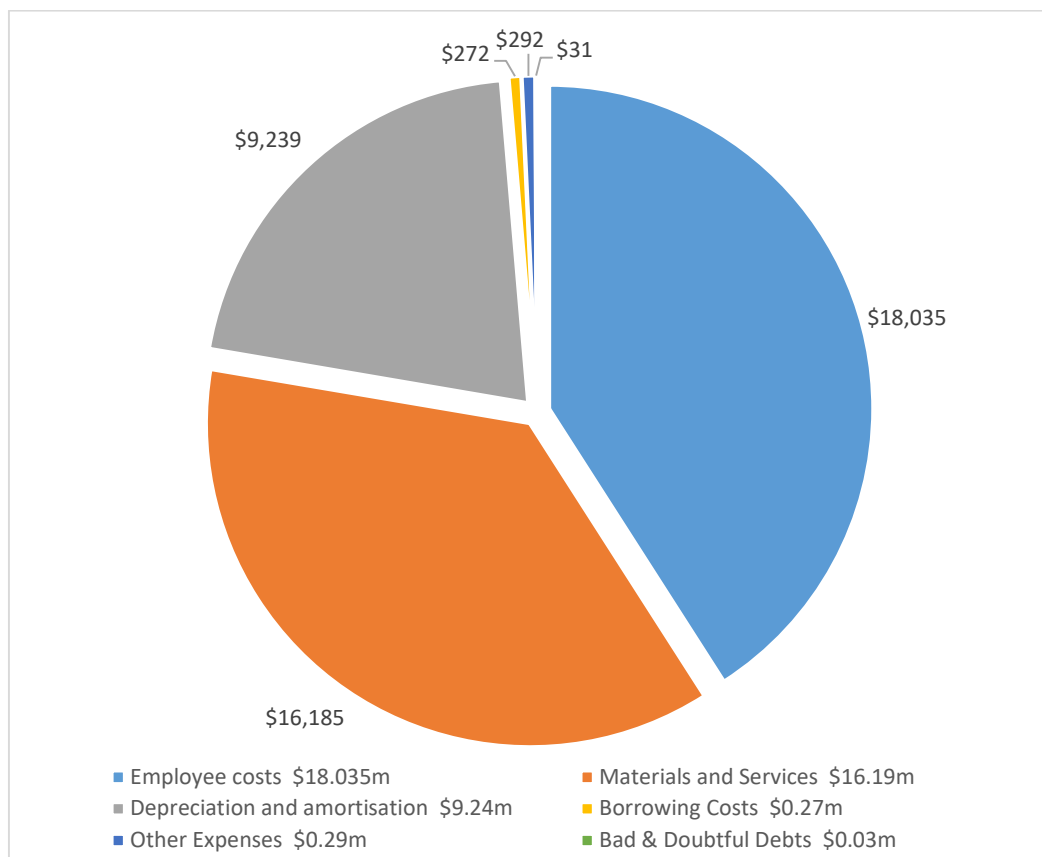
Council's 2021-22 Budget at a Glance

(Per Comprehensive Income Statement)

How Council's \$49.3m revenue is Generated (\$'000)



Where Council will Spend the Money \$44m (\$'000)



1 OVERVIEW

1.1 MAYOR'S INTRODUCTION

Dear Residents

I am pleased to present Council's 2021-22 Budget to you. This Budget seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, within the 1.5% maximum rate increase as set by the Minister for Local Government.

I believe this Budget answers many of the questions, priorities and concerns raised by the community over the last few years. The Budget has been prepared based on the adopted principles within the 2021-2025 Council Plan and Financial Plan.

- Continued capital investment in infrastructure assets.
- Waste management charges are based on achieving full cost recovery to ensure this service is sustainable for the long term. There is an increase of \$50 in the 2021-22 annual charge with \$20 being the increase in landfill levy prescribed by the State Government effective from 1 July 2021, \$10 resulting from increases in recycling and garbage collection costs and \$20 increase for landfill rehabilitation and roadside stockpile removal works.
- Existing fees and charges have been increased by 1.5% in line with the rate cap.
- Service levels to be maintained at 2018-19 levels with the aim to use less resources with an emphasis on innovation and efficiency.
- A projected surplus of \$5.3m, however, it should be noted that the adjusted underlying result is a deficit of \$0.5m after removing non-recurrent capital grants and capital contributions.

Capital works

- Council will continue budgeted capital works as scheduled to maximize local business and employment opportunities

Highlights

- \$44m spent on the delivery of services to the Golden Plains community.
- \$14.6m investment in capital assets, including infrastructure, buildings, recreation, leisure and community facilities and plant machinery and equipment.

Staying sustainable

We are committed to your future; by focusing on the Strategic Objectives created in partnership with the community in the Council Plan. Council will continue to review the services it delivers to ensure they are sustainable into the future.

Cr Helena Kirby

Mayor – Golden Plains Shire Council

1.2 EXECUTIVE SUMMARY

Introduction

The 2021-22 Budget has been prepared based on the adopted principles within the 2021-2025 Council Plan and Financial Plan. The Budget seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community, and do this within the 1.5% rate increase mandated by the State Government.

The Budget projects a surplus of \$5.3m for 2021-22, however, it should be noted that the adjusted underlying result is a deficit of \$0.5m after removing capital grants and capital contributions.

Within the principles of the Council Plan, there have been some areas of increased focus for Council in the 2021-22 financial year. These include dedicated expenditure on infrastructure maintenance and renewal to ensure adequate service levels are maintained. Council has also ensured that all new initiatives have been evaluated against Council priorities and any savings identified have been re-directed into these priority areas.

Key things Council are funding

- Ongoing delivery of services to the Golden Plains community funded by a budget of \$44M. These services are summarised in Section 3 of the Budget.
- Continued investment in capital assets of \$14.6m. This consists of:
 - infrastructure totalling \$11.5m (including roads, bridges, footpaths and cycleways(\$7.5m), recreation, leisure and community facilities (\$2.2m), parks, open space and streetscapes (\$925k);
 - buildings of \$365k; and
 - Plant, machinery and equipment of \$2.8m (including computers and telecommunications (\$542k)).The Statement of Capital Works can be found in Section 2 and further details on the capital works budget can be found in Section 4.5 of the Budget.

Strategic Objective 1: Community

- Safe, resilient and proud communities
- Celebrating and connecting communities
- Community participation, engagement and ownership
- Valuing community diversity and inclusion

Strategic Objective 2: Liveability

- Connected and accessible roads, crossings, paths and transport
- Supporting healthy and active living
- Provide for a diversity lifestyle and housing options
- Attractive and well-maintained infrastructure and public spaces

Strategic Objective 3: Sustainability

- Valuing and protecting nature, cultural heritage and the environment
- Effective and responsive waste services and education
- Responsibly maintaining and managing natural landscapes and resources
- Mitigating climate change and promoting clean / green technology

Strategic Objective 4: Prosperity

- Education, learning and skill development
- Supporting local producers, agriculture and business
- Improved options for shopping, hospitality, tourism and events
- Local employment and training
- Partnerships, advocacy and opportunities for investment

Strategic Objective 5: Leadership

- Information and engagement to involve community in decision making
- Accountable and transparent governance and financial management
- Responsive service delivery supported by systems, resources and an engaged workforce
- Planning, advocating and innovating for the future

1.3 BUDGET PREPARATION

This section lists the Budget processes to be undertaken in order to adopt the Budget in accordance with the Act and Regulations.

Officers begin preparing the operating and capital components of the Annual Budget during the period December to February. These budgets are prepared based on the actions included in the Council Plan, which is developed and reviewed after undertaking detailed community engagement activities.

A summary of the Draft Budget is then prepared and delivered to Councillors in March. A workshop between officers and Council is then conducted to make any alterations to the Draft Budget. A 'proposed' Budget is prepared in accordance with the Act and submitted to Council in late April for approval 'in principle'. Council is then required to give 'public notice' that it intends to 'adopt' the Budget. It must give 28 days' notice of its intention to adopt the proposed Budget and make the Budget available for inspection at its offices and on its web site. A person has a right to make a submission on any proposal contained in the Budget and any submission must be considered before adoption of the Budget by Council.

The final step is for Council to adopt the Budget after receiving and considering any submissions from interested parties. The Budget is required to be adopted and a copy submitted to the Minister by 30 June. The key dates for the budget process are summarised below:

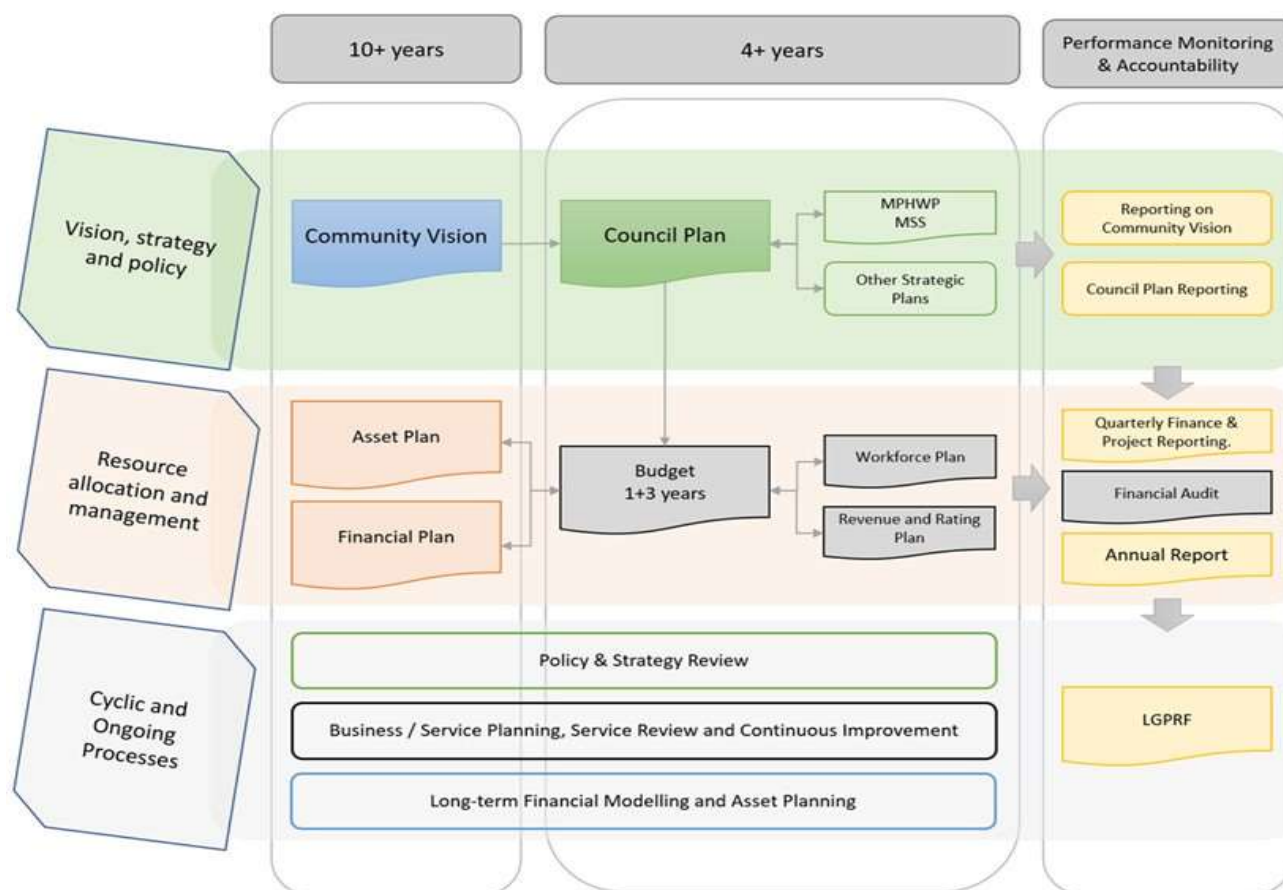
| Budget Process | Timing |
|--|-------------|
| 1. Community Engagement Activities | Ongoing |
| 2. Analysis and consideration of Community Engagement activities | Dec - Jan |
| 3. Officers prepare operating and capital budgets | Dec – Feb |
| 4. Council receives Summary of Draft Budget for review | March |
| 5. Council workshop/s conducted to review Draft Budget | March/April |
| 6. Draft Budget submitted to Council for 'in principle' approval | April |
| 7. Public notice advising intention to adopt Budget | April |
| 8. Proposed Budget available for public inspection and comment | April |
| 9. Submissions period closes (28 days) | May |
| 10. Submissions considered by Council | June |
| 11. Budget and submissions presented to Council for adoption | June |
| 12. Copy of adopted Budget submitted to the Minister | June |

1.4 LINKAGE TO THE COUNCIL PLAN

This section describes how the Annual Budget links to the achievement of the Council Plan within an overall planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

Legislative Planning and accountability framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the integrated planning and reporting framework that applies to local government in Victoria. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Environment, Land, Water and Planning

Feeding in to the above, Council has a long term plan which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes.

1.5 BUDGET INFLUENCES AND PRINCIPLES

This section sets out the key budget influences arising from the internal and external environment within which the Council operates.

Shire Profile

Golden Plains Shire is a rural municipality situated between two of Victoria's largest regional cities, Geelong and Ballarat, with a population of over 24,249 (2020) people across 56 vibrant rural communities.

Renowned for its award-winning food and wine, iconic music festivals, goldfield heritage and friendly communities, Golden Plains Shire is an attractive destination both to visit and call home.

New residents, particularly young families, are attracted to the area's rural lifestyle, affordable housing and proximity to the services and jobs available in the Shire, as well as those in Melbourne, Geelong, Ballarat and the Surf Coast. Residents value the character of Golden Plains' small townships and communities, local facilities and services, and natural environment. As one of the fastest growing regions in Victoria, boasting rich biodiversity and a broad range of flora and fauna, Golden Plains Shire has much to offer.

Golden Plains also offers many opportunities for businesses, investment, sustainable development and employment, with more than 1,982 businesses including farming, construction, retail and home-based businesses. The Shire has a strong agricultural sector, with a history of wool, sheep and grain production. Now-a-days the Shire is seeing strong growth in intensive agriculture, including poultry, pigs, beef and goat dairy, as well as the expansion of viticulture in the Moorabool Valley. This in turn has driven an increase in the regions tourism offering, with visitors attracted to the region's picturesque wineries, gourmet food producers, agri-tourism and the monthly Golden Plains Farmers' Market.

Key Planning consideration

Service level planning

Although councils have a legal obligation to provide some services such as animal management, local roads, food safety and statutory planning, most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Golden Plains Shire is one of the leading producers of eggs and chicken meat in Victoria, producing nearly a quarter of Victoria's eggs. Council is encouraging continued growth and investment in intensive agriculture, by establishing the Golden Plains Food Production Precinct, near Lethbridge, which is on track to become one of Victoria's premier areas for intensive agriculture development and expansion.

Council is recognized for engaging with its communities to build community spirit; and plan for growth and future facilities and services. Residents continue to support their townships, with high levels of participation in clubs, activities and volunteering.

Looking to the future, Golden Plains Shire residents have shared their vision and priorities for the next 20 years in developing the Golden Plains Community Vision 2040 and through engagement undertaken to identify shorter term priorities for the Council Plan 2021-2025 and Budget. They identified the need to plan and manage the competing interests of a growing population whilst maintaining the Shire's highly valued rural character, meet community service and infrastructure needs, and maintain and improve the Shire's extensive road network.

Golden Plains offers relaxed country living, with the services and attractions of Melbourne, Geelong and Ballarat just a stone's throw away. With an abundance of events, attractions and activities, as well many great local businesses and breathtaking views, Golden Plains a great place to live, invest, taste, see and explore.

Our purpose

Our Vision

A healthy, safe, vibrant, prosperous and sustainable community supported by strong leadership, transparent governance and community partnerships - Our Community, Our Economy, and Our Pride.

Our Mission

We will achieve our vision through:

- Demonstrating good governance and involving the community in decision making
- working and advocating in partnership with our community to address social, economic and environmental challenges
- Promoting gender equality and equity and inclusion for all
- sustaining a focus on long term outcomes and delivering increased public value through good decision-making and wise spending
- building awareness and strategic alliances with government, regional groups and community.

Our Values

Honesty and Integrity

We will act ethically and honestly and work to continue to build the trust and confidence of the community

Leadership

We will demonstrate strong and collaborative community leadership

Accountability

We will act in an open and transparent manner and be accountable to our community for our processes, decisions and actions

Adaptability

We will implement progressive and creative responses to emerging issues and will continue to work to build organisational and community resilience

Fairness

We will base our decision making on research, information and understanding of the needs and aspirations of the whole community and promote equitable access to the Shire's services and public places.

Strategic Objectives

The Strategic Objectives of the Council Plan 2021-2025 address the Four Themes (Strategic Priorities) of the Golden Plains Community Vision 2040 and the additional theme of Leadership. The 21 Strategic Objectives and the Strategic Priority they contribute to the achievement of are listed in the table below.

| Strategic Objective | Description |
|---------------------|---|
| 01 - Community | 1.1 Safe, resilient and proud communities |
| | 1.2 Celebrating and connecting communities |
| | 1.3 Community participation, engagement and ownership |
| | 1.4 Valuing community diversity and inclusion |
| 02 - Liveability | 2.1 Connected and accessible roads, crossings, paths and transport |
| | 2.2 Supporting healthy and active living |
| | 2.3 Provide for a diversity lifestyle and housing options |
| | 2.4 Attractive and well-maintained infrastructure and public spaces |
| 03 - Sustainability | 3.1 Valuing and protecting nature, cultural heritage and the environment |
| | 3.2 Effective and responsive waste services and education |
| | 3.3 Responsibly maintaining and managing natural landscapes and resources |
| | 3.4 Mitigating climate change and promoting clean and green technology |
| 04 - Prosperity | 4.1 Education, learning and skill development |
| | 4.2 Supporting local producers, agriculture and business |
| | 4.3 Improved options for shopping, hospitality, tourism and events |
| | 4.4 Local employment and training |
| | 4.5 Partnerships, advocacy and opportunities for investment |
| 05 - Leadership | 5.1 Information and engagement to involve community in decision making |
| | 5.2 Accountable and transparent governance and financial management |
| | 5.3 Responsive service delivery supported by systems, resources and a skilled workforce |
| | 5.4 Planning, advocating and innovating for the future |

2 SERVICES, INITIATIVES AND SERVICE PERFORMANCE INDICATORS

2.1 STRATEGIC OBJECTIVE

Strategic Objective 1: Community

1.1 Safe, resilient, and proud communities

Golden Plains communities are supported to be safe, proud and resilient through education, services, infrastructure, places and advocacy.

1.2 Celebrating and connecting communities

Golden Plains connects to its indigenous Heritage and rich history and celebrates through arts, culture and events that bring communities together.

1.3 Community participation, engagement and ownership

Golden Plains residents participate and are engaged in their communities through activities, places and opportunities that build capacity and ownership.

1.4 Valuing community diversity and inclusion

Golden Plains values diversity and provides inclusive opportunities for residents of all ages, backgrounds and abilities to participate in their communities.

| Strategic Objectives | Service area | Description of services provided | | 2019/20 | 2020/21 | 2021/22 |
|----------------------|----------------------|---|-----|---------|----------------|---------|
| | | | | Actual | Revised Budget | Budget |
| | | | | \$'000 | \$'000 | \$'000 |
| 1.2 | Events | Deliver corporate events and support community events for local residents and visitors that celebrate the culture, spirit and achievements of Golden Plains including Australia Day, Citizen of the Year awards and days of national significance. | Exp | 152 | - | 1 |
| | | | Rev | 2 | - | - |
| | | | NET | 150 | - | 1 |
| 1.1 | Emergency Management | This service ensures Council staff are prepared and our resources and facilities are ready to assist in an emergency. This service also chairs the multi-agency Municipal Emergency Management Planning Committee and organises the preparation of the Municipal Emergency Management Plan and the relevant subplans. | Exp | 114 | 322 | 96 |
| | | | Rev | 124 | 123 | 121 |
| | | | NET | (10) | 199 | (25) |
| 1.1 | Fire Protection | Implementation of the Municipal Fire Management Plan which includes undertaking fire hazard inspections, completing maintenance in reserves and provides financial and physical support to the CFA for burning of Municipal land. | Exp | 257 | 305 | 349 |
| | | | Rev | 26 | 48 | 36 |
| | | | NET | 231 | 257 | 313 |
| 1.1 | Community Safety | To implement local laws, school crossing supervision, fire protection, emergency management and animal control programs to ensure the safety of residents and visitors to the Shire. | Exp | 678 | 717 | 789 |
| | | | Rev | 418 | 566 | 572 |
| | | | NET | 260 | 152 | 218 |
| 1.1 | Environmental Health | To protect and enhance the health of the public and the environment via a range of education and enforcement programs. To deliver services addressing domestic waste water management, food safety, immunisation and tobacco control regulations. | Exp | 527 | 643 | 620 |
| | | | Rev | 289 | 239 | 333 |
| | | | NET | 238 | 405 | 288 |

| | | | | | | |
|-----|---|--|-----|-------|-------|-------|
| 1.4 | Active Ageing & Inclusion Home & Community Care Program for Younger People (HACC PYP) | Provision of individual and group support 'entry level' services including assessment to enhance the health and wellbeing of our community members whose functional limitations affect their ability to manage day-to-day activities and need support to live independently at home and stay connected to the community. Wellness and Reablement are an essential part of our service delivery and promote independence, improved quality of life, and support a 'doing with' approach that delivers positive outcomes for consumers, carers and communities. People who are eligible, include frail people under the age of 65, (50 years and younger for Aboriginal and Torres Strait Islander people), younger people with disabilities not eligible for the NDIS and carers. The 2021-22 budget incorporated realignment of program areas across HACC/PYP & CHSP programs and increase in social support group service. | Exp | 373 | 642 | 494 |
| | | | Rev | 271 | 267 | 256 |
| | | | NET | 102 | 374 | 238 |
| 1.3 | Community Facilities | Improving the health and wellbeing of Golden Plains Shire residents and facilitating the development of healthy vibrant communities. Providing opportunity to support and access a range of services and programs at Council managed facilities across the Shire. | Exp | 1,019 | 957 | 848 |
| | | | Rev | 110 | 124 | 108 |
| | | | NET | 909 | 833 | 740 |
| 1.4 | Active Ageing and Inclusion - Commonwealth Home Support Program (CHSP) | Provision of individual and group support 'entry level' services including assessment to enhance the health and wellbeing of our community members whose functional limitations affect their ability to manage day-to-day activities and need support to live independently at home and stay connected to the community. Wellness and Reablement are an essential part of our service delivery and promote independence, improved quality of life, and support a 'doing with' approach that delivers positive outcomes for consumers, carers and communities. To be eligible for the program, people must be 65 years of age and over, (50 years and over for Aboriginal and Torres Strait Islander people). The 2021-22 budget incorporates realignment of program areas across HACC/PYP & CHSP programs. | Exp | 1,314 | 1,746 | 1,703 |
| | | | Rev | 1,069 | 1,038 | 1,131 |
| | | | NET | 245 | 707 | 572 |
| 1.3 | Community Development | Supporting and strengthening local communities and local leadership through the development of Community Plans and Council's community grants program. | Exp | 558 | 1,173 | 865 |
| | | | Rev | 79 | 34 | 16 |
| | | | NET | 479 | 1,139 | 849 |
| 1.2 | Arts and Culture | Facilitating the development of community arts and cultural development projects and creative industries in collaboration with local artists and communities. Arts, culture and heritage is central to the quality of life and wellbeing of residents in Golden Plains Shire. | Exp | 135 | 181 | 208 |
| | | | Rev | 3 | - | 5 |
| | | | NET | 133 | 181 | 203 |
| 1.4 | Youth Development | The Youth Development program offers a range of accessible and inclusive activities, programs and events designed to improve opportunities for youth and young adults ages 12-25 years of age to connect, learn and lead in their community. This is achieved through youth informed practice and strong community partnerships and connections. | Exp | 349 | 405 | 342 |
| | | | Rev | 69 | 72 | 72 |
| | | | NET | 280 | 333 | 269 |
| 1.3 | Volunteers | Supporting volunteers to best service their communities through recruitment and retention, capacity building, developing new programs and achieving best practice in volunteer management. | Exp | 91 | 44 | 46 |
| | | | Rev | 14 | - | - |
| | | | NET | 77 | 44 | 46 |

Initiatives

| Service Area | Major Initiatives |
|---------------------------|---|
| Emergency Management | <ul style="list-style-type: none"> Chairs the multi-agency Municipal Emergency Management Planning Committee Maintenance of Neighbourhood Safer Places Preparation of the Municipal Emergency Management Plan and relevant subplans Contribution to the Barwon Flood Warning System Train for and prepare for the opening of Relief Centres in an emergency Assist in accommodation and clothing for residents whose home is impacted by an emergency event Assist in mitigating, responding to and recovering from an emergency |
| Community Facilities | <ul style="list-style-type: none"> Develop a new online booking and payment system for community facilities. |
| Active Ageing & Inclusion | <ul style="list-style-type: none"> Action Plan: Community Transport Review - Undertake comprehensive review to identify the gaps in transport provision across the Shire and identify an accessible, affordable service to meet the needs of vulnerable and isolated residents in our community with the view to help maintain independence, health and wellbeing and enable residents to remain living and actively participating in their communities. Action Plan: 2020-2024 Active Ageing and Inclusion Plan to identify current and future needs of older residents and people living with disabilities. |
| Community Development | <ul style="list-style-type: none"> Deliver two rounds of the Community Strengthening Grants Program including quick response grants and grants across funding streams. Implement improvements to the Community Planning Program through delivery of the Community Planning Program Action Plan. |
| Arts & Culture | <ul style="list-style-type: none"> History & Heritage - supporting the care and interpretation of our heritage assets (community and civic collections) Facilitating opportunities for Creatives - brokering access to space and capacity building programs Develop an Arts, Culture and Heritage Strategy Art Exhibitions – Spring in the Shire 2021 |
| Youth Development | <ul style="list-style-type: none"> Develop a Youth Strategy Action Plan. Progress the Youth Portable concept. Deliver programs from Engage and Freeza from funding. |

Service Performance Outcome Indicators

| Service | Indicator | 2019/20 Actual | 2020/21 Revised Budget | 2021/22 Budget |
|-------------------------|-----------------|-------------------|------------------------------|-------------------|
| Home and Community Care | Participation | N/A | N/A | N/A |
| Food Safety | Health & Safety | 100% | 100% | 100% |
| Animal Management | Health & Safety | 100% | 100% | 100% |

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|-------------------------|-------------------|--|--|
| Home and Community Care | Participation | Participation in HACC service (Percentage of the municipal target population that receive a HACC service) | Number of people that received a HACC service Municipal target population for HACC services $\times 100$ |
| Home and Community Care | Participation | Participation in HACC service by CALD people (Percentage of the municipal target population in relation to CALD people that receive a HACC service) | Number of CALD people who receive a HACC service Municipal target population in relation to CALD people for HACC services $\times 100$ |
| Food safety | Health and safety | Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council) | Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up $\times 100$ Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises |
| Animal Management | Health and safety | Animal management prosecutions (Number of successful animal management prosecutions) | Number of successful animal management prosecutions |

Strategic Objective 2: Liveability

2.1 Connected and accessible roads, crossings, paths and transport

Liveability is supported through the provision of, and advocacy for roads, bridges, pedestrian / cycling paths and connected transport options.

2.2 Supporting healthy and active living

Liveability is supported through the provision of, and advocacy for facilities, initiatives and programs that enable healthy recreation, physical activity and social connection.

2.3 Provide for a diversity lifestyle and housing options

Liveability is supported by a diversity of areas, infrastructure and housing that balance the needs of developing communities and value the rural lifestyle of Golden Plains.

2.4 Attractive and well-maintained infrastructure and public spaces

Liveability is supported through advocacy for and provision of quality public spaces, infrastructure and services that deliver high standards of maintenance and cleanliness.

| Strategic Objectives | Service area | Description of services provided | | 2019/20 | 2020/21 | 2021/22 |
|----------------------|-------------------------|--|------------|---------|----------------|---------|
| | | | | Actual | Revised Budget | Budget |
| | | | | \$'000 | \$'000 | \$'000 |
| 2.3 | Statutory Planning | To provide a range of statutory planning services to promote the fair, orderly and sustainable development of land within the Shire. | <i>Exp</i> | 826 | 931 | 984 |
| | | | <i>Rev</i> | 1,126 | 893 | 1,176 |
| | | | <i>NET</i> | (301) | 39 | (192) |
| 2.3 | Building Control | To undertake a range of regulatory compliance actions to ensure a safe build environment for all Golden Plains Shire residents. The 2020-21 budget included additional corporate overheads in relation to ICT software and additional \$150k funds to implement new registration and safety compliance requirements and a reduction of \$60k in pool registration and pool permit information search fees. | <i>Exp</i> | 313 | 841 | 827 |
| | | | <i>Rev</i> | 165 | 192 | 207 |
| | | | <i>NET</i> | 148 | 649 | 621 |
| 2.3 | Strategic Planning | Undertake long term land use planning to meet the sustainable needs of current and future generations. The 2020-21 budget included restructure impacts from separating Strategic and Statutory Planning. | <i>Exp</i> | 536 | 722 | 1,141 |
| | | | <i>Rev</i> | 3 | 102 | 39 |
| | | | <i>NET</i> | 533 | 620 | 1,102 |
| 2.3 | Development Engineering | To provide engineering requirements to developments being approved within the Shire, ensuring WSUD principles are considered and implemented, together with best practice results. | <i>Exp</i> | - | 302 | 385 |
| | | | <i>Rev</i> | - | 80 | 218 |
| | | | <i>NET</i> | - | 222 | 167 |
| 2.1 | Community Transport | The Community Transport service provides a flexible, responsive transport service for isolated residents to stay connected to services within the shire and beyond. Paid staff and volunteers provide the transport service and eligibility is based on individual circumstances. | <i>Exp</i> | 109 | 123 | 74 |
| | | | <i>Rev</i> | 3 | 8 | 6 |
| | | | <i>NET</i> | 106 | 116 | 68 |
| 2.2 | Health Promotion | Collaboratively working with community, government, health and wellbeing partners and agencies to support, protect and improve the health and wellbeing of residents. | <i>Exp</i> | 600 | 766 | 718 |
| | | | <i>Rev</i> | 505 | 525 | 499 |
| | | | <i>NET</i> | 95 | 242 | 219 |

| | | | | | | |
|-----|--|---|------------|---------|---------|---------|
| 2.2 | Recreation Planning | Working to develop a range of recreation facilities and services, with the aim to increase active living in our community. By identifying, supporting and applying for grant funding, strategically planning recreation service and facility provision, building capacity and supporting local leadership in facility management and providing participation and engagement opportunities. | <i>Exp</i> | 552 | 618 | 569 |
| | | | <i>Rev</i> | 29 | 24 | 1,190 |
| | | | <i>NET</i> | 523 | 593 | (621) |
| 2.2 | Recreation Construction | Construction of community facilities, including halls, paths and trails, recreation reserves and pavilions, sporting facilities and playgrounds | <i>Exp</i> | 624 | 426 | 611 |
| | | | <i>Rev</i> | 570 | 5,454 | 17 |
| | | | <i>NET</i> | 55 | (5,028) | 595 |
| 2.2 | Recreation Infrastructure maintenance | Undertaking general maintenance of all Council owned and controlled land (DELWP), buildings and facilities and supporting communities that undertake these activities on behalf of Council. Maintenance completed in line with programs and Committee of Management agreements and conditions. Work completed through a mixture of in-house resources and contractors. 37% of this budget relates to depreciation. | <i>Exp</i> | 2,934 | 3,237 | 3,379 |
| | | | <i>Rev</i> | 58 | 70 | 56 |
| | | | <i>NET</i> | 2,877 | 3,167 | 3,323 |
| 2.2 | Major Projects | Planning and development of major projects, including halls, recreation reserves and pavilions and sporting facilities. Major land development projects undertaken by Council are also included in this program. | <i>Exp</i> | 150 | 2,176 | 930 |
| | | | <i>Rev</i> | 1,505 | 1,425 | 2,925 |
| | | | <i>NET</i> | (1,355) | 751 | (1,995) |
| 2.1 | Sealed Roads Routine Maintenance | Routine maintenance of the Road Register sealed local road network. Council road maintenance crew activities related to upkeep and maintenance of Councils 987km of sealed road network. Provision of roadside slashing and guidepost spraying (Fire prevention) for the sealed road network. | <i>Exp</i> | 2,035 | 1,686 | 1,899 |
| | | | <i>Rev</i> | 212 | 174 | 190 |
| | | | <i>NET</i> | 1,823 | 1,512 | 1,708 |
| 2.1 | Local Roads Depreciation | Depreciation for sealed roads | <i>Exp</i> | 3,671 | 3,813 | 4,114 |
| | | | <i>Rev</i> | - | - | - |
| | | | <i>NET</i> | 3,671 | 3,813 | 4,114 |
| 2.1 | Local Roads Resealing & Rehabilitation | Bituminous resealing of Council's local sealed road network. Council depreciation of the sealed road network. 97% of this budget relates to depreciation. Repairs of major and significant road failures (Hazardous) not identified in capital works improvement program. | <i>Exp</i> | 451 | 459 | 416 |
| | | | <i>Rev</i> | 3 | 5 | - |
| | | | <i>NET</i> | 448 | 454 | 416 |
| 2.1 | Local Roads Improvements | Road design to allow Council to submit grant applications. Majority of budget relates to income from these grant applications. | <i>Exp</i> | 109 | 45 | 51 |
| | | | <i>Rev</i> | 2,623 | 4,908 | 4,951 |
| | | | <i>NET</i> | (2,514) | (4,862) | (4,900) |
| 2.1 | Gravel Roads Re-Sheeting & Routine Maintenance | Routine maintenance of the Road Register gravel road network. Council road maintenance crew activities related to upkeep and maintenance of Councils 692km of gravel road network. There are 69km of formed and unmade roads not included on the road registers with minimal budget allocated to these roads. Reconstruction of gravel roads by gravel re-sheeting programs conducted on Council's local gravel road network. | <i>Exp</i> | 1,440 | 1,256 | 1,182 |
| | | | <i>Rev</i> | 9 | 10 | 10 |
| | | | <i>NET</i> | 1,431 | 1,246 | 1,172 |
| 2.1 | Gravel Road Depreciation | Depreciation for gravel roads | <i>Exp</i> | 1,191 | 1,206 | 1,318 |
| | | | <i>Rev</i> | - | - | - |
| | | | <i>NET</i> | 1,191 | 1,206 | 1,318 |

| | | | | | | |
|-----|------------------------------------|--|-----|-------|-------|-------|
| 2.1 | Bridge Maintenance | General maintenance of Council's 138 bridges and major culverts. Maintenance activities are aligned to condition surveys and activities to keep assets safe and serviceable. Activities do not relate to asset improvement or upgrade. This budget includes income from grant funding applications. 44% of this budget relates to depreciation. | Exp | 869 | 616 | 678 |
| | | | Rev | 615 | 1,502 | 4 |
| | | | NET | 254 | (887) | 674 |
| 2.1 | Gravel Pits | Operation of Council Sago gravel pit. This budget relates to the extraction and use of Sago gravel within the Shire in line with licence requirements. Sago gravel is used in Council road projects, gravel re-sheeting and general gravel road maintenance. 20% of this budget relates to depreciation. | Exp | 155 | 179 | 182 |
| | | | Rev | 104 | 103 | 106 |
| | | | NET | 50 | 77 | 77 |
| 2.4 | Drainage Maintenance | Maintenance of Council's significant township and rural drainage assets. This includes pipe systems, open drains, discharge points, treatment wetlands and kerb & channel. The budget is split between urban and rural drainage projects. 16% of this budget relates to depreciation. | Exp | 803 | 722 | 803 |
| | | | Rev | 45 | 35 | 58 |
| | | | NET | 758 | 687 | 745 |
| 2.3 | Private Works | Provision of private works services for residents, other Councils and developers. External parties can request Council to provide quotation to complete works on their behalf. These requests normally relate to works that have potential impact on existing Council assets. These requests are dependant on Council resource availability. | Exp | 13 | 25 | 6 |
| | | | Rev | 2 | 11 | - |
| | | | NET | 10 | 13 | 6 |
| 2.1 | Line marking, Guideposts and Signs | Maintenance of line-marking, and delineation in the form of guideposts and signage across Council's local road network to Australian and VicRoads guidelines. This work includes maintenance and new signage as well as addressing customer requests. | Exp | 267 | 290 | 273 |
| | | | Rev | 2 | 2 | - |
| | | | NET | 265 | 288 | 273 |
| 2.4 | Street Lighting | Provision of street lighting across Council's local road network. This includes power costs associated with running streetlights, installation of new streetlights and maintenance where required. | Exp | 183 | 115 | 165 |
| | | | Rev | 1 | 1 | - |
| | | | NET | 182 | 114 | 165 |
| 2.4 | Bus Shelters | Provision and maintenance of bus shelters across the Shire in line with Council Policy. | Exp | 58 | 13 | 13 |
| | | | Rev | 38 | - | - |
| | | | NET | 20 | 13 | 13 |
| 2.1 | Paths and Trails | Maintenance of Council's network of footpaths and trails. Council maintain paths constructed from concrete, asphalt and gravel including all signage, drains and bollards. 58% of this budget relates to depreciation. | Exp | 1,303 | 289 | 249 |
| | | | Rev | 54 | 52 | 50 |
| | | | NET | 1,249 | 237 | 199 |
| 2.4 | Tree Maintenance | Tree maintenance works on Council's local road network and managed land, to ensure community safety and in response to customer requests. Maintenance work is delivered via internal staff and contractors. Council receives over 400 customer requests per year for tree maintenance. | Exp | 538 | 793 | 910 |
| | | | Rev | 2 | 4 | - |
| | | | NET | 535 | 789 | 910 |
| 2.4 | Township Maintenance | Provision of all township maintenance services in accordance with Council policy. This includes street beautification works, roadside, parkland and recreation facility grass, horticulture and arboriculture maintenance. Street furniture maintenance and replacement. General litter removal and removal of graffiti. Maintenance work is delivered via a combination of internal staff and contractors | Exp | 871 | 799 | 1,423 |
| | | | Rev | 12 | 10 | 33 |
| | | | NET | 859 | 789 | 1,389 |

Initiatives

| Service Area | Major Initiatives |
|---------------------------------------|---|
| Recreation Planning | <ul style="list-style-type: none"> Continue implementation of the Sport and Active Recreation Strategy 2020-2030 and Play Space Strategy 2019-2029. Undertake Master planning for recreation reserves. Develop concept plans, detailed designs and seek funding opportunities for Sport and Active Recreation projects. |
| Development Services | <ul style="list-style-type: none"> Undertake targeted planning scheme enforcement and compliance checks. Implement the Northern Settlement Strategy. Commence the process of developing new land use policy directions for the township of Teesdale. Complete the development of a new structure plan for the township of Teesdale. Explore opportunities for the identification of new employment land within the Shire. Implement Council's adopted Domestic Waste Water Management Plan. Implement a targeted inspection program to ensure high levels of swimming pool barrier compliance. |
| Development Engineering | <ul style="list-style-type: none"> Ensuring engineering requirements are implemented through the development process, including compliance with Council's Infrastructure Design Manual |
| Health Promotion | <ul style="list-style-type: none"> Implement the Municipal Public Health and Wellbeing Plan 2021-2025. Consider and implement priorities from the CASIMO report. |
| Recreation Construction | <ul style="list-style-type: none"> Bannockburn Soccer - Changerooms, lighting and fencing. Linton Cricket Nets. Lethbridge Lighting and Irrigation Upgrade. Bannockburn Skatepark Upgrade. Three Trails Upgrade and Renewal. Bannockburn Bowls Club Upgrade. |
| Recreation Infrastructure maintenance | <ul style="list-style-type: none"> Working with Committee of Management groups to identify priority maintenance projects. Service Planning & Asset Rationalisation Review Sports Field Management Optimisation |
| Sealed Roads Routine Maintenance | <ul style="list-style-type: none"> Road condition survey and revaluation program Sealed road maintenance and rehabilitation Yearly fire prevention program of roadside slashing |
| Local Roads Resealing | <ul style="list-style-type: none"> Road condition survey and revaluation program |
| Local Roads Rehabilitation | <ul style="list-style-type: none"> Road condition survey and revaluation program Major patching and maintenance |
| Local Roads Improvements | <ul style="list-style-type: none"> Deliver the Roads to Recovery Funding Program Delivery of Fixing Country Roads Program Lobbying for Government and external road funding Road Design investigation Road Management Practice Improvements (Systems, Policies and Community Engagement) |
| Gravel Roads Routine Maintenance | <ul style="list-style-type: none"> Road Management Practice Improvements (Systems, Policies and Engagement) Road condition survey and revaluation program Gravel road maintenance as per Customer Charter and maintenance program Dust suppression additive trials |

| | |
|------------------------------------|---|
| Gravel Re-sheeting | <ul style="list-style-type: none"> Road condition survey and revaluation program |
| Bridge Maintenance | <ul style="list-style-type: none"> Bridge condition survey and revaluation program Lobbying for Government and external bridge funding Bridge and large culvert routine maintenance Obtaining contributions from other Councils where bridges are on Council boundaries |
| Tree Maintenance | <ul style="list-style-type: none"> Develop strategies to address the Inverleigh Cypress Trees as well as the Meredith and Inverleigh Avenues of Significance. Development and implementation of proactive routine inspection and maintenance programs across the Shire. Inventorisation of all Arboriculture Assets. |
| Line marking, Guideposts and Signs | <ul style="list-style-type: none"> Managing road user safety through line marking and sign maintenance |
| Street Lighting | <ul style="list-style-type: none"> Management of power costs for street lighting Conversion of lighting to energy efficient systems where possible |
| Township Maintenance | <ul style="list-style-type: none"> Working with Committees of Management, Progress Associations and Volunteers to deliver proactive work programs across the Shire. Township maintenance activities including mowing, horticulture, streetsweeping and irrigation maintenance. Working with Community Coordinators to achieve community plan outcomes. |
| Paths and Trails | <ul style="list-style-type: none"> Maintenance of Council Paths & Trails |

Service Performance Outcome Indicators

| Service | Indicator | 2019/20 | 2020/21 | 2021/22 |
|--------------------|-----------------|---------|----------------|---------|
| | | Actual | Revised Budget | Budget |
| Statutory Planning | Decision making | 100% | 0% | 100% |
| Roads | Satisfaction | 39 | 44 | 45 |

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|--------------------|-----------------|---|---|
| Statutory planning | Decision making | Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council) | 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 |
| Roads | Satisfaction | Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads) | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads. |

Strategic Objective 3: Sustainability

3.1 Valuing and protecting nature, cultural heritage and the environment

Sustainability is provided through practices, education and advocacy that protect native vegetation and ecosystems and preserve cultural and natural heritage for future generations.

3.2 Effective and responsive waste services and education

Sustainability is provided through the efficient provision of waste management services and education to promote responsible behaviours and reduce waste to landfill.

3.3 Responsibly maintaining and managing natural landscapes and resources

Sustainability is provided through land management practices, community partnerships, initiatives and behaviours that enable a safe and thriving natural environment.

3.4 Mitigating climate change and promoting clean / green technology

Sustainability is provided through approaches to address climate change and its impact on health and the investigation and use of clean energy and technology solutions.

| Strategic Objectives | Service area | Description of services provided | | 2019/20 | 2020/21 | 2021/22 |
|----------------------|----------------------------|---|------------|---------|----------------|---------|
| | | | | Actual | Revised Budget | Budget |
| | | | | \$'000 | \$'000 | \$'000 |
| 3.1 | Environment Sustainability | To implement the Environment Strategy that includes the development of programs to address climate emissions and deliver specific actions to ensure the protection and enhancement of identified environmental assets. This includes the development of natural environment reserve management plans, ecological and cultural burning program and community engagement activities to promote specific environmental projects. | <i>Exp</i> | 605 | 721 | 796 |
| | | | <i>Rev</i> | 59 | 57 | 46 |
| | | | <i>NET</i> | 546 | 665 | 750 |
| | | | | | | |
| 3.2 | Garbage Collections | Delivery of the Waste and Resource Recovery Strategy. This includes the collection and disposal of domestic garbage and recyclables across the Shire. Management of ongoing shared services contracts including recycling, disposal and collection. | <i>Exp</i> | 2,605 | 2,979 | 3,237 |
| | | | <i>Rev</i> | 3,069 | 3,060 | 3,574 |
| | | | <i>NET</i> | (465) | (82) | (337) |
| | | | | | | |
| 3.2 | Municipal Tips | Operation of the Rokewood Transfer Station including sorting and appropriate recycling and disposal. Rehabilitation and environmental monitoring of Council's registered historic landfill sites. | <i>Exp</i> | 108 | 128 | 140 |
| | | | <i>Rev</i> | 23 | 15 | 20 |
| | | | <i>NET</i> | 85 | 113 | 120 |
| | | | | | | |
| 3.2 | Litter Control | Control of general litter and illegal dumping that occurs across the Shire. Dumping is normally seen in remote areas of low traffic. Council investigate all dumping to identify sources. Dumped rubbish is collected and disposed of properly. | <i>Exp</i> | 96 | 62 | 92 |
| | | | <i>Rev</i> | 1 | 1 | - |
| | | | <i>NET</i> | 96 | 61 | 92 |
| | | | | | | |

Initiatives

| Service Area | Major Initiatives |
|----------------------------|---|
| Garbage Collections | <ul style="list-style-type: none"> Kerbside collection and disposal of garbage. Kerbside collection and treatment of recycling. Community communication, engagement and education of key waste management principles. Deliver Waste and Resource Recovery Strategy. |
| Municipal Landfills | <ul style="list-style-type: none"> Operation of Rokewood transfer station Management of Governments new e-Waste policy |
| Environment Sustainability | <ul style="list-style-type: none"> Maintenance and protection of natural environment reserves across the Shire. Community communication, engagement and education of key environmental principles. Weed management and eradication. Development of Climate Change Action Plan and an Emissions Reduction Action Plan. |

Service Performance Outcome Indicators

| Service | Indicator | 2019/20 Actual | 2020/21 Revised Budget | 2021/22 Budget |
|------------------|-----------------|-------------------|---------------------------|-------------------|
| Waste Collection | Waste Diversion | 22.46% | 38.00% | 38.00% |

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|------------------|-----------------|---|---|
| Waste collection | Waste diversion | Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill) | $\frac{\text{Weight of recyclables and green organics collected from kerbside bins}}{\text{Weight of garbage, recyclables and green organics collected from kerbside bins}} \times 100$ |

Strategic Objective 4: Prosperity

4.1 Education, learning and skill development

Prosperity will be enabled through early childhood development and advocacy for access to education, learning and skill development through all stages of life.

4.2 Supporting local producers, agriculture and business

Prosperity will be enabled through activities that connect and promote small businesses and support local producers and agriculture.

4.3 Improved options for shopping, hospitality, tourism and events

Prosperity will be enabled through local shopping, hospitality and a variety of businesses, events and activities that attract visitation and tourism.

4.4 Local employment and training

Prosperity will be enabled through incentives and assistance for training and initiatives that support local employment.

4.5 Partnerships, advocacy and opportunities for investment

Prosperity will be enabled through advocacy and the identification of investment opportunities, partnerships and projects.

| Strategic Objectives | Service area | Description of services provided | | 2019/20 | 2020/21 | 2021/22 |
|----------------------|-------------------------------|---|-----|---------|----------------|---------|
| | | | | Actual | Revised Budget | Budget |
| | | | | \$'000 | \$'000 | \$'000 |
| 4.5 | Economic Development | This service facilitates and supports a diverse, resilient, prosperous and socially responsible economy. This is done by working with business, government and community partners, through attracting investment, supporting local business, lobbying and advocating for improved infrastructure and developing tourism. | Exp | 351 | 411 | 402 |
| | | | Rev | 52 | 327 | 18 |
| | | | NET | 299 | 84 | 384 |
| 4.2 | Golden Plains Farmers' Market | To provide a genuine farmers' market experience for visitors and residents that strengthens opportunities for local growers and makers, supports the local economy and tourism and creates a vibrant community meeting place. | Exp | 55 | 84 | 75 |
| | | | Rev | 16 | 35 | 27 |
| | | | NET | 39 | 49 | 47 |
| 4.1 | Maternal and Child Health | Provides a comprehensive and focused approach for the promotion, prevention and early identification of the physical, emotional and social factors affecting young children and their families. The service supports child and family health, wellbeing and safety, focusing on maternal health and father inclusive practice as key enabler to optimise child learning and development. | Exp | 632 | 686 | 817 |
| | | | Rev | 360 | 400 | 413 |
| | | | NET | 272 | 286 | 405 |
| 4.1 | Children Services | Improve the health and wellbeing of families by increasing access to a range of quality universal and specialist children and family services. Support access through advocacy and promotion of services operated throughout the Shire including Council operated Private and Not-for-profit. Providing families choice and promoting quality services that meet community needs. Establish networks, develop relationships with service providers and consider gaps in community access to services. | Exp | 318 | 659 | 458 |
| | | | Rev | 83 | 64 | 79 |
| | | | NET | 235 | 595 | 379 |
| 4.1 | Kindergartens | Early Years Management of five funded kindergartens and accompanying early learning | Exp | 1,028 | 1,255 | 1,454 |

| | | | | | | |
|-----|------------------------------------|---|------------|-------|-------|-------|
| | | facilities located at Bannockburn, Meredith, Rokewood, Inverleigh and Teesdale. Council also offer Pre Kindergarten programs to 3 year olds and in 2022 will introduce 5 hrs of Funded Kindergarten to this 3 year old cohort as part of the Department of Education and Training 2 years of funded Kindergarten statewide reform. Council works closely with Incorporated Volunteer Parent Committees (Advisory Groups) to deliver quality education and care programs. | <i>Rev</i> | 951 | 1,218 | 1,249 |
| | | | <i>NET</i> | 77 | 38 | 205 |
| 4.1 | Family Day Care | Golden Plains Shire Family Day Care Service operates a family day care service comprising of contracted Educators operating throughout the Shire within their own residences and from approved invenue facilities. Qualified educators provide education and care to between four and seven children per day and like childcare/ kindergartens are strictly regulated under National Regulation and Law. Some educators also provide before and after school care options for families. | <i>Exp</i> | 226 | 246 | 434 |
| | | | <i>Rev</i> | 182 | 183 | 356 |
| | | | <i>NET</i> | 45 | 63 | 78 |
| 4.1 | Bannockburn Family Services Centre | Management and operation of the integrated children's service at Bannockburn, incorporating childcare and funded Kindergarten programs. The service caters for children from 6 weeks to school age. | <i>Exp</i> | 2,163 | 1,202 | 271 |
| | | | <i>Rev</i> | 2,015 | 1,147 | 224 |
| | | | <i>NET</i> | 148 | 56 | 46 |
| 4.1 | Libraries | Providing an excellent fixed and mobile library service to residents of Golden Plains Shire through Council's participation in the Geelong Regional Library Corporation. | <i>Exp</i> | 447 | 454 | 508 |
| | | | <i>Rev</i> | 68 | 1 | 1 |
| | | | <i>NET</i> | 379 | 453 | 507 |

Initiatives

| Service Area | Major Initiatives |
|--|--|
| Children Services | <ul style="list-style-type: none"> Development of Municipal Early Years Plan Development of infrastructure planning concepts Planning and implementation of Sleep and Settling program (MCH/DHHS) (ongoing) Planning and implementation of School readiness funding from 2021 (ongoing) Planning and implementation of Funded 3 year old Kindergarten commencing 2022 |
| Investment Attraction & Business Support | <ul style="list-style-type: none"> Implement business support initiatives in response to the COVID-10 crisis Develop the Three Trails project to upgrade the Ballarat-Skipton Rail Trail, the Rainbow Bird Trail and the Kuruc-a-ruc Trail Develop new Golden Plains Economic Development, Tourism and Investment Attraction Strategy |
| Golden Plains Farmers' Market | <ul style="list-style-type: none"> Support local producers, business and tourism by conducting a monthly Farmer's Market and annual Twilight Market. |

Service Performance Outcome Indicators

| Service | Indicator | 2019/20 Actual | 2020/21 Revised Budget | 2021/22 Budget |
|---------------------------|---|-------------------|---------------------------|-------------------|
| Maternal and Child Health | Participation in 4 week key age and stage visit | 101.14% | 100% | 100% |
| Maternal and Child Health | Infant enrolments in the MCH service | 101.52% | 100% | 100% |
| Maternal and Child Health | Participation in the MCH service | 83.30% | 80% | 85% |
| Maternal and Child Health | Participation in the MCH service by Aboriginal children | 80.00% | 80% | 85% |

Service Performance Outcome Indicators

| Service | Indicator | Performance Measure | Computation |
|---------------------------|---------------|--|---|
| Maternal and Child Health | Participation | Participation in MCH key ages and stages visits (Percentage of children attending the MCH key ages and stages visits) | Number of children who attend the MCH service at least once (in the year) Number of children enrolled in the MCH service |
| Maternal and Child Health | Participation | Participation in MCH key ages and stages visits by Aboriginal children (Percentage of Aboriginal children attending the MCH key ages and stages visits) | Number of Aboriginal children who attend the MCH service at least once (in the year) Number of Aboriginal children enrolled in the MCH service |
| Libraries | Participation | Active library borrowers in municipality (Percentage of the municipal population that are active library borrowers) | Sum of the number of active library borrowers in the last 3 financial years Sum of the population in the last 3 financial years |

Strategic Objective 5: Leadership

5.1 Information and engagement to involve community in decision making

Council leadership will include the provision of timely information to community and deliberative engagement to inform and involve stakeholders in Council decision making.

5.2 Accountable and transparent governance and financial management

Council leadership will include operating in an open and transparent manner to ensure responsible governance and sustainable financial, asset and risk management.

5.3 Responsive service delivery supported by systems, resources and an engaged workforce

Council leadership will include the delivery of efficient and responsive service delivery supported by Council systems, processes and a healthy, productive workforce.

5.4 Planning, advocating and innovating for the future

Council leadership will include advocacy, innovation, partnerships and planning to progress the Golden Plains Community Vision 2040 and ensure a bright future for all.

| Strategic Objectives | Service area | Description of services provided | | 2019/20 Actual \$'000 | 2020/21 Revised Budget \$'000 | 2021/22 Budget \$'000 |
|----------------------|-------------------------------|--|------------|-----------------------------|-------------------------------------|-----------------------------|
| 5.1 | Communications and Engagement | Articulate clearly Council initiatives, strategies, benefits and services to internal and external stakeholders through strong story-telling and professional design in communication channels including corporate publications, traditional and digital media and online. Deliver and support genuine engagement with local communities and GPSC residents. | <i>Exp</i> | 509 | 710 | 733 |
| | | | <i>Rev</i> | 1 | - | - |
| | | | <i>NET</i> | 508 | 710 | 733 |
| 5.3 | Customer Service Centres | To provide consistent, high quality customer service, by managing, resolving and preventing problems; empowering and educating our customers with self-service tools and solutions; communicating effectively and exceeding customer expectations which will enable Council and our community to reach their goals. | <i>Exp</i> | 609 | 603 | 667 |
| | | | <i>Rev</i> | 5 | 4 | 2 |
| | | | <i>NET</i> | 604 | 599 | 665 |
| 5.2 | Governance | To promote Council's organisational values - pride, respect, integrity, collaboration and excellence in everything we do. To ensure principles of 'good' governance principles guide decision making and contribute to the strategic direction of Council and outcomes for the community. | <i>Exp</i> | 757 | 952 | 859 |
| | | | <i>Rev</i> | 128 | 15 | 13 |
| | | | <i>NET</i> | 629 | 937 | 846 |
| 5.2 | Elections | Maintenance of voters' rolls in readiness for elections. | <i>Exp</i> | 11 | 204 | 34 |
| | | | <i>Rev</i> | 3 | - | - |
| | | | <i>NET</i> | 8 | 204 | 34 |
| 5.2 | Meetings | Conduct Council meetings, committee meetings, workshops and other meetings of Council with management. | <i>Exp</i> | 46 | 40 | 42 |
| | | | <i>Rev</i> | - | - | - |
| | | | <i>NET</i> | 46 | 40 | 42 |
| 5.2 | | Maintenance of an integrated approach to corporate planning, financial planning, | <i>Exp</i> | 1,147 | 1,212 | 1,313 |

| | | | | | | |
|-----|-------------------------------------|--|------------|----------|----------|----------|
| | Corporate Planning | budgeting and resource allocation and the maintenance and measurement of organisational performance to meet customer service needs. | <i>Rev</i> | 27 | 57 | 67 |
| | | | <i>NET</i> | 1,120 | 1,154 | 1,246 |
| 5.3 | Occupational Health and Safety | To develop, build and identify effective management of Council's exposure to all forms of Occupational Health and Safety risk and to foster safer work places. | <i>Exp</i> | 331 | 320 | 338 |
| | | | <i>Rev</i> | 3 | 4 | 4 |
| | | | <i>NET</i> | 328 | 316 | 334 |
| 5.2 | Risk Management | To develop, build and identify effective management of Council's exposure to all forms of risk and to foster safer places and environments within the municipality. | <i>Exp</i> | 28 | 57 | 82 |
| | | | <i>Rev</i> | - | 4 | 5 |
| | | | <i>NET</i> | 28 | 52 | 77 |
| 5.2 | General revenue | Levying of rates and charges, managing and collecting interest on rates, receipt of Victoria Grants Commission general purpose grant, managing investments to maximise interest and accounting for subdivisions handed to Council. | <i>Exp</i> | 3 | 4 | 7 |
| | | | <i>Rev</i> | 28,056 | 28,836 | 29,546 |
| | | | <i>NET</i> | (28,053) | (28,832) | (29,539) |
| 5.2 | Property and Rating | Management of Council's rating system, including levying rates and charges, outstanding interest and valuing all rateable properties. | <i>Exp</i> | 575 | 830 | 728 |
| | | | <i>Rev</i> | 280 | 464 | 458 |
| | | | <i>NET</i> | 295 | 366 | 270 |
| 5.2 | Corporate Reporting and Budgeting | Preparation of Council's Annual Budget, annual financial statements, Financial Plan, and other statutory returns in accordance with statutory requirements. | <i>Exp</i> | 358 | 401 | 401 |
| | | | <i>Rev</i> | 720 | 5 | 6 |
| | | | <i>NET</i> | (362) | 396 | 395 |
| 5.2 | Procurement and Contract Management | Develop and maintain documented standards for procurement governance and procurement process which result in value for money outcomes and minimal procurement risk. Also, develop the contract management capacity of Council. | <i>Exp</i> | 496 | 389 | 378 |
| | | | <i>Rev</i> | 5 | 8 | 2 |
| | | | <i>NET</i> | 492 | 381 | 376 |
| 5.2 | Records Management | This service supports the recordkeeping functions of Capture, Control, Storage, Access, Disposal and Operational Management according to the standards outlined by the Public Record Office Victoria. | <i>Exp</i> | 276 | - | - |
| | | | <i>Rev</i> | 3 | - | - |
| | | | <i>NET</i> | 273 | - | - |
| 5.2 | Borrowings | Effective management of Council borrowings. | <i>Exp</i> | 199 | 335 | 261 |
| | | | <i>Rev</i> | - | - | - |
| | | | <i>NET</i> | 199 | 335 | 261 |
| 5.2 | Plant Replacement | Management and replacement of Council's plant and equipment in accordance with the plant replacement schedule. | <i>Exp</i> | 49 | 294 | 353 |
| | | | <i>Rev</i> | 14 | 246 | 301 |
| | | | <i>NET</i> | 35 | 48 | 51 |
| 5.2 | | Strategic Management of Council's significant asset base including but not limited to Roads, | <i>Exp</i> | 735 | 683 | 997 |

| | | | | | |
|------------------|---|-----|-----|-----|-----|
| Asset Management | Bridges, footpaths, buildings, recreation reserves, drainage systems, parks and playgrounds etc. 2020-21 budget includes the re-allocation of 2 FTEs, additional corporate overheads and \$80k for an asset rationalisation review. | Rev | 129 | 3 | 1 |
| | | NET | 606 | 680 | 996 |

Initiatives

| Service Area | Major Initiatives |
|---|--|
| Communications & Engagement | <ul style="list-style-type: none"> Deliver a new inclusive Communications, Events and Engagement Strategy. Implement Council's new Community Engagement Policy and develop quality, genuine engagement for all residents, including strengthening the Councillor Engagement program. Review and update Council's digital communications channels including websites, social media, and e-newsletters including the e-Gazette and the Community Engagement Register. Undertake a photography project to build a diverse library of images and videos of Shire events, locations and people of all ages and abilities. |
| Customer Service Centres | <ul style="list-style-type: none"> Develop and begin implementing a Customer Experience Strategy that ensures Golen Plains Shire Council is an agile, capable and sustainable Council into the future. Develop and adopt a Complaints Handling Policy and a framework to support staff in dealing with complaints consistently and efficiently. |
| People and Culture | <ul style="list-style-type: none"> Implement the Gener Equality Action Plan to create leadership opportunities for diverse women, ensure an enabling workplace culture and embed a gener inclusive approach to community programs, services and infrastructure. Implement the requirements of the Local Government Act including development of the CEO Recruitment and Remuneration Policy and Workforce Plan. Commence implementation of the adopted Council Plan 2021-2025 in accordance with the provisions of the Local Government Act 2020. |
| Corporate Planning Governance | <ul style="list-style-type: none"> Implement policies that continue to promote transparency and accountability to support Council to achieve their short, medium and long term goals for the municipal community. |
| Occupational Health and Safety | <ul style="list-style-type: none"> Provide a structured Occupational Health and Safety System to Golden Plains Shire Council. Upskill our Leaders in key Occupational Health and Safety Areas. Improve response to emerging hazards. |
| Risk Management | <ul style="list-style-type: none"> Expand Risk Management Systems across Council to mitigate risks and ensure the most appropriate use of Council resources. |
| Records Management | <ul style="list-style-type: none"> Implementation of a corporate Digitisation Plan for greater accessibility to corporate records. Delivery of the key actions of the corporate Digital Transformation Strategy covering the 4 pillars: Data and Information Reorm, Digital Opportunity, Technology Reform and Capability Uplift |
| Digital Transformation Asset Management | <ul style="list-style-type: none"> Service Planning & Asset Rationalisation Review Building Inspections and Condition Consideration Road and Bridge asset revaluation and condition assessment Implementation of Asset management system |

Service Performance Outcome Indicators

| Service | Indicator | 2019/20 Actual | 2020/21 Revised Budget | 2021/22 Budget |
|------------|--------------|-------------------|------------------------------|-------------------|
| Governance | Satisfaction | 47.00% | 47.50% | 47.00% |

Service Performance Outcome Indicators

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

Strategic Objective Summary

| | Net Cost (Revenue) \$'000 | Expenditure \$'000 | Revenue \$'000 |
|---|---------------------------------|-----------------------|-------------------|
| Strategic Objective 1: Community | 3,711 | 6,362 | 2,651 |
| Strategic Objective 2: Liveability | 11,566 | 23,300 | 11,734 |
| Strategic Objective 3: Sustainability | 625 | 4,266 | 3,641 |
| Strategic Objective 4: Prosperity | 2,052 | 4,419 | 2,367 |
| Strategic Objective 5: Leadership | (23,213) | 7,192 | 30,405 |
| Operating (surplus)/deficit for the year | (5,259) | 45,539 | 50,797 |

2.2 EXTERNAL FACTORS

Local Government Amendment (Fair Go Rates) Act 2015

- Local Government Amendment (Fair Go Rates) Act 2015 received Royal Assent on 2 December 2015. The Minister for Local Government has made a determination that the cap, which sets the maximum capped amount of rates and municipal charge revenue, will be an average 1.5% increase for the 2021-22 year.

Fire Services Property Levy Act 2012

- Council will continue to collect the Fire Services Property Levy (FSPL), on behalf of the State Government, which was introduced on 1 July 2013. Hence, Council does not recognise this revenue and the levy is not included in any rating calculation or comparisons.

Local Authorities Superannuation Fund Defined Benefit Plan (LASF DB Plan)

- The LASF DB Plan is an industry wide defined benefit fund that current and past employees of Council are members of and Council has a legal obligation to meet any 'calls' made on the fund. The fund was closed to new members in 1993.

As at 30 June 2017, the triennial actuarial review of the Plan determined the LASF DB Plan as in a satisfactory financial position, fully funded and that a 'call' was not required. This Plan is managed by Vision Super and is exposed to fluctuations in the market. No 'call' is expected in the short term and no provision has been made in 2021-22.

Local Government Costs

- The Budget has been framed taking into account the cost of delivering local government services. Research indicates that local government costs typically increase by around one per cent above the consumer price index (CPI). The CPI is a weighted basket of household goods and services. But, Council services are quite different to household services, since a greater proportion of costs are directed towards providing infrastructure and social and community services. These costs generally exceed other cost increases in the economy.

Insurance Costs

- Council is a member of the MAV (Municipal Association of Victoria) Workcare Scheme for self-insurance. WorkSafe Victoria have refused to renew MAV's Workcare self-insurance licence which may result in Council having to source Workcare from another insurance provider and as a result we have anticipated to be at a higher cost than the historical premiums. The 2021-22 budget includes an allowance for an increase in Workers compensation premium of \$100,000.
- In addition, The MAV LMI provides public liability, products liability and professional indemnity insurance to local government member councils of which GPSC is a member of. In 2020-21 the MAV advised its members that the scheme faced the following factors which will increase the scheme's underlying costs, bringing the significant increase to the annual fee:
 - A considerable hardening in the general insurance market, which resulted in higher reinsurance program costs. In addition to the hardening of the general insurance market, the scheme also saw higher than expected claims payments over 2019-20, including the largest claim in the scheme's history (bush fires). The combination of the two factors led to the scheme's reinsurance and retained claims costs increasing by \$3.24m.
 - MAV internal cost structures reviewed, with additional expenses budgeted to strengthen the scheme's assurance and risk functions. This contributed a modest amount to the scheme's contribution increase.
 - In line with the 2019-20 contribution decision, the MAV was required to meet its capital plan following the recommendation of the Victorian Auditor General's Office. Whilst the MAV's preference has previously been to raise contributions gradually to allow members to adjust to any increase in costs, this revised capital management plan has prompted a modest increase in the contributions pool to meet needs.
- As a result, GPSC will consider whether to remain with MAV insurance or consider an alternative provider and as a result the 2021-22 budget includes an allowance for an increase of \$100,000 in the Public Liability insurances resulting from the potential change of insurance provider and or increases from MAV as identified above.

Interest Rates

- Fixed interest rates on new long-term borrowings are assumed to be 2.0% per annum.
- Interest rates for investments are assumed to be between 0.1% and 0.6% per annum.

Household Waste Disposal

- In recent years the cost of disposing of household waste has increased significantly in Victoria. In 2015-16 Council introduced a new service to help combat these increases. These increased costs have resulted from landfill closures, increased cartage and disposal costs and increased compliance costs for landfill operators.
- The 'National Sword Policy' introduced by China severely restricted the exportation of recycled materials from Australia. As has been widely discussed this resulted in significant increases in the cost of disposing of recycled materials from 2018-19, resulting in an additional cost per household of \$60 p.a. The recycling crisis experienced in Victoria following the closure of SKM resulted in increased disposal costs with no recycling option available forcing Councils throughout Victoria to opt for alternative and more expensive disposal costs.
- In February 2020, the State Government released its waste related circular economy policy 'Recycling Victoria – A New Economy'. A key action included was the increase in the State Government landfill levy fees over 3 years to bring it into line with other States. The increase in 2020-21 was \$20 per tonne which the State Government decided to defer in response to the COVID-19 pandemic, with the increase effective from 2021-22. The annual increase translated to \$10 per household per year. Deferral of the increase has resulted in the 2021-22 increase for both the 2020-21 and 2021-22 years applied to the 2021-22 year at \$40 per tonne which will increase the waste charge by \$20 per household in the 2021-22 year.
- The 2021-22 Budget includes an increase in the waste disposal costs of \$20 being the increase in the landfill levy prescribed by the State Government effective from 1 July 2021, and an increase in recycled costs, and an increase for landfill rehabilitation and roadside stockpile removal works with the increase on the annual garbage charge of \$50.

Population Growth

- Future population growth from 2020 to 2036 is estimated to be 2.3% per annum.

Rates and Charges

- Total rates and charges of \$25.72m include rates, municipal charge, special charges and garbage charge, supplementary rates and interest on rates and charges.
- The interest rate on outstanding rates and charges (per the Penalty Interest Rates Act 1983) is assumed to be 10.0% per annum. The rate can be reviewed at any stage during the year by the Attorney-General and this will be the rate that Council uses in accordance with the Local Government Act 1989.
- In the 2020-21 Budget, Council developed a COVID-19 financial hardship policy in response to the COVID-19 environment and to provide support to customers affected by COVID-19.
- 10% of rates and charges raised in 2021-22 have been budgeted to remain outstanding at 30 June 2022.

Grants

- The Federal Assistance Grants distributed via the Victoria Grants Commission is assumed to increase by 0% from the 2020-21 allocation.
- Operating grants have decreased by 18.8% to \$9.7m.
- Capital grants have decreased by 46.3% to \$6.2m.
- Further detail on grant revenue is provided in Note 4.1 and 4.5 on page 42 and 62.

User Fees and Charges

- Some statutory fees and charges will increase and the level of income from these fees is generally assumed to increase by 2% as a result of growth in the level of activity.
- Most of Council's non-statutory fees and charges will increase by 2% in accordance with the Financial Plan.

Payables

- Trade creditors are based on total capital expenditure, expenditure on Materials and Services and a portion of employee costs such as superannuation. The normal payment cycle is 30 days.

Receivables

- The balance of Other Debtors is based on collecting 95% of contributions, recoupments, grants, fees and charges raised during the year.

Economy

- Economic conditions are expected to remain stable during the budget period. Local Government plays a key role in the implementation of State and Federal Government economic development programs which impact on the level of capital works expenditure of Council.

2.3 INTERNAL FACTORS

Employee Costs

- The Victorian Wage Price index is forecast to be 1.5% in 2021-22. Due to COVID-19 Council negotiated a one year extension to the existing Enterprise Agreement extending the expiry date of the agreement to 30 June 2021. Bargaining for the new Enterprise Agreement will commence in the last quarter of 2021-22.
- Total Employee costs for Council staff is expected to decrease by \$1.5m or -7.5% from the 2020-21 forecast. End of Working for Victoria funded projects and redundancies in Bannockburn Children Service staff resulted in lower employee cost. This decrease includes the annual wage increase under the Enterprise Agreement which was a 1.125% increase in 2021-22.

Impact of 2020-21 year on 2021-22 Budget

- The 2020-21 forecast Balance Sheet becomes the starting point for the 2021-22 financial year; therefore, this Statement holds the key to analysing the impact of last year's operations on the new Budget.
- The 2020-21 forecast as at 28 Feb 2021 remains consistent with the original Budget and any known material variance has been allowed for in the forecast. However, any subsequent movement to the forecast before 30 June 2021 will impact the opening Balance Sheet for 2021-22.
- Transactions occurring in the 2020-21 year will have an impact on the 2021-22 Budget. These include such items as closing cash balance, capital purchases and borrowings. These will impact opening cash balance, depreciation and interest respectively.

Councillor and Mayoral Allowances

In accordance with *Local Government Act 2020*, Section 39, commencing 6 April 2020, Council will pay the allowance for the Mayor, Deputy Mayor and Councillors in accordance with a Determination of the Victorian Independent Remuneration Tribunal under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*. However, as the Minister has not yet requested a determination by the Tribunal, Local Government Victoria has advised that the framework under the *Local Government Act 1989* (LGA1989) continues to apply until the first determination is made by the Tribunal under the *Local Government Act 2020*.

In addition, on 23 December 2019, the Minister for Local Government advised Golden Plains Shire that Golden Plains Shire Council had been approved to progress from the allowance Category 1 (lowest level) to Category 2 (mid-level) which allows for payments up to \$88,918 for the Mayoral allowance and \$26,245 per annum for Councillors (including 9.5% superannuation equivalent). This change was justified due to the increase in number of residents in the shire district and the increase in the Council's recurrent revenue numbers. As a result, the amounts included in the 2021-22 budget is as per the table below with these figures including the 9.5% superannuation equivalent.

| Allowance | Annualised Thresholds From 1 July 2021 |
|------------|---|
| Councillor | \$25,237.58 |
| Mayoral | \$72,268.40 |

The Mayor contributes a component of their salary for the use of a motor vehicle to conduct mayoral duties.

2.4 BUDGET PRINCIPLES

The Budget also takes into account the following principles:

- The financial result should be consistent with Council's Long Term Financial Plan, to ensure long-term sustainability
- All strategies contained within the Council Plan for the 2021-22 year should be funded in the Budget
- Rates and charges are levied in accordance with Council's Rating Strategy and in compliance with the Local Government Act 1
- Spending and rating policies should be consistent with a reasonable degree of stability in the level of the rates burden
- Council should have regard to the effect on future generations of decisions made
- Staffing levels should be in accordance with Council's Financial Plan
- Only one-off capital projects should be funded from any retained earnings balance
- Debt finance can be used where appropriate as per Council's Borrowing Policy
- Cash reserves should be maintained at appropriate levels
- Long-term assets should be managed to maximise community benefit
- Existing fees and charges should be increased in line with Council's Financial Plan or market forces
- New revenue sources should be identified wherever possible
- New initiatives or new employee proposals should be justified through a business case
- Council recognises that government grants are a crucial element of financial sustainability
- Council's Budget should take into account all of Council's other strategic plans
- Financial risks faced by Council should be managed having regard to economic circumstances

2.5 LEGISLATIVE REQUIREMENTS

Under the Local Government Act 2020 (the Act), Council is required to implement the principles of sound financial management. The principles of sound financial management are that a Council must:

- Manage financial risks faced by the Council prudently, having regard to economic circumstances
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden
- Ensure that decisions are made and actions are taken having regard to their financial effects on future generations and
- Ensure full, accurate and timely disclosure of financial information relating to Council

Under the Act, Council is required to prepare and adopt an Annual Budget for each financial year. The Budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Local Government (Planning and Reporting) Regulations 2020 (the Regulations) which support the Act.

The 2021-22 Budget, which is included in this report, is for the year 1 July 2021 to 30 June 2022 and is prepared in accordance with the Act and Regulations. The Budget includes financial statements being a Comprehensive Income Statement, Balance Sheet, and Statement of Changes in Equity, Statement of Cash Flows and a Statement of Capital Works. The Budget also includes a Statement of Human Resources.

These statements have been prepared for the year ended 30 June 2022 in accordance with Accounting Standards and other mandatory professional reporting requirements and in accordance with the Act and Regulations. It also includes detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the Budget.

The Budget includes consideration of a number of long term strategies to assist Council in considering the Budget in a proper financial management context. These include a Financial Plan (Section 5.1), Rating Strategy and other strategies as detailed in Services, Initiatives and Service Performance Indicators (Section 3).

3 STATEMENTS

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2021-22 has been supplemented with projections to 2024-25 extracted from the Financial Plan.

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

- Comprehensive Income Statement

- Balance Sheet

- Statement of Changes in Equity

- Statement of Cash Flows

- Statement of Capital Works

- Statement of Human Resources

Pending Accounting Standards

The 2021-22 budget has been prepared based on the accounting standards applicable at the date of preparation. It has been updated to include the impact of AASB 16 Leases, AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, but pending accounting standards that will be in effect from the 2021-22 financial year have not been considered in the development of the budget.

Standards that are likely to impact on the 2021-22 financial statements, not considered in the preparation of the budget include:

AASB 1059 Service Concession Arrangements: Grantors

3.1 COMPREHENSIVE INCOME STATEMENT

For the four years ending 30 June 2025

| | Note | Forecast 2020-21 \$'000 | Revised Budget 2020-21 \$'000 | Budget 2021-22 \$'000 | Projections | | |
|--|--------|-------------------------------|--|-----------------------------|-------------------|-------------------|-------------------|
| | | | | | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
| Operating Revenue | | | | | | | |
| Rates and Charges | 4.1.1 | 24,843 | 24,357 | 25,724 | 26,538 | 27,731 | 28,656 |
| Statutory fees and fines | 4.1.2 | 754 | 684 | 740 | 615 | 645 | 661 |
| User Fees | 4.1.3 | 1,986 | 2,054 | 2,154 | 2,146 | 2,183 | 2,221 |
| Grants - Operating | 4.1.4 | 12,359 | 11,936 | 9,692 | 10,738 | 11,110 | 11,305 |
| Grants - Capital | 4.1.5 | 11,402 | 11,491 | 6,168 | 7,481 | 7,506 | 6,175 |
| Contributions - monetary | 4.1.6 | 1,883 | 1,808 | 1,637 | 1,565 | 1,644 | 1,855 |
| Contributions - non-monetary | 4.1.7 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 |
| Net Gain/(Loss) on Disposal of Property, Infrastructure | 4.1.8 | 63 | - | 2,001 | 2,000 | 2,445 | 2,445 |
| Other Income | 4.1.9 | 119 | 202 | 72 | 250 | 270 | 250 |
| Total Income | | 54,534 | 53,657 | 49,313 | 52,458 | 54,659 | 54,693 |
| Operating Expenditure | | | | | | | |
| Employee costs | 4.1.10 | (18,274) | (19,460) | (18,035) | (18,659) | (19,289) | (19,937) |
| Materials and Services | 4.1.11 | (14,759) | (15,906) | (16,185) | (15,800) | (16,027) | (16,348) |
| Bad & Doubtful Debts | 4.1.12 | (179) | (112) | (31) | (32) | (32) | (32) |
| Depreciation & amortisation | 4.1.13 | (8,782) | (8,814) | (9,239) | (9,229) | (9,403) | (9,607) |
| Borrowing Costs | 4.1.14 | (329) | (356) | (272) | (319) | (324) | (407) |
| Other Expenses | 4.1.15 | (251) | (276) | (292) | (249) | (564) | (570) |
| Total Expenses | | (42,574) | (44,924) | (44,054) | (44,288) | (45,639) | (46,901) |
| Surplus / (Deficit) for the | | 11,960 | 8,733 | 5,259 | 8,170 | 9,020 | 7,792 |
| Other comprehensive | | | - | - | - | - | - |
| Total comprehensive result | | 11,960 | 8,733 | 5,259 | 8,170 | 9,020 | 7,792 |

* Notes are included in Section 4.1, beginning on page 36

3.2 BALANCE SHEET

For the four years ending 30 June 2025

| | Note | Revised Budget 2020-21 \$'000 | Budget 2021-22 \$'000 | Projections | | |
|--|-------|--|-----------------------------|-------------------|-------------------|-------------------|
| | | | | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
| Current Assets | | | | | | |
| Cash and cash equivalents | | 13,105 | 12,596 | 11,719 | 10,995 | 14,252 |
| Trade and Other Receivables | | 2,956 | 1,858 | 3,050 | 3,136 | 3,226 |
| Inventories - Consumables | | 22 | 27 | 25 | 25 | 25 |
| Non-current assets classified as held for sale | | - | - | - | - | - |
| Other Assets | | 674 | 694 | 622 | 622 | 622 |
| Total Current Assets | 4.2.1 | 16,757 | 15,175 | 15,416 | 14,778 | 18,125 |
| Non-Current Assets | | | | | | |
| Investments in associates and joint ventures | | 791 | 791 | 724 | 724 | 724 |
| Other non-current financial assets | | 302 | 240 | 364 | 364 | 364 |
| Property, infrastructure, plant and equipment | | 477,932 | 483,997 | 492,136 | 499,397 | 506,901 |
| Total Non-Current Assets | 4.2.2 | 479,025 | 485,028 | 493,224 | 500,485 | 507,989 |
| TOTAL ASSETS | | 495,782 | 500,203 | 508,640 | 515,263 | 526,114 |
| Current Liabilities | | | | | | |
| Trade and Other Payables | | 4,384 | 4,583 | 4,111 | 3,141 | 3,410 |
| Trust Funds and Deposits | | 653 | 753 | 753 | 753 | 753 |
| Provisions | | 3,789 | 3,904 | 4,030 | 4,201 | 4,371 |
| Interest bearing loans and borrowings | | 2,243 | 2,244 | 1,441 | 1,474 | 1,658 |
| Total Current Liabilities | 4.2.3 | 11,069 | 11,484 | 10,335 | 9,569 | 10,192 |
| Non-Current Liabilities | | | | | | |
| Provisions | | 2,992 | 3,162 | 2,443 | 2,418 | 1,846 |
| Interest bearing loans and borrowings | | 11,011 | 9,588 | 11,723 | 10,117 | 13,125 |
| Total Non-Current Liabilities | 4.2.4 | 14,003 | 12,750 | 14,166 | 12,535 | 14,971 |
| TOTAL LIABILITIES | | 25,072 | 24,234 | 24,501 | 22,104 | 25,163 |
| NET ASSETS | | 470,710 | 475,969 | 484,139 | 493,159 | 500,951 |
| Equity | | | | | | |
| Accumulated Surplus | | 202,938 | 206,611 | 214,781 | 223,801 | 231,593 |
| Reserves | | 267,772 | 269,358 | 269,358 | 269,358 | 269,358 |
| TOTAL EQUITY | 20 | 470,710 | 476,969 | 484,139 | 493,159 | 500,951 |

* Notes are included in Section 4.2, beginning on page 48.

3.3 STATEMENT OF CHANGES IN EQUITY

| Revised Budget for year ending 30 June 2021 | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-------------|-------------------------|---|---|--------------------------------------|
| Balance at beginning of the financial year | | 461,978 | 187,261 | 265,708 | 9,009 |
| Surplus/(deficit) for the year | | 8,732 | 8,732 | - | - |
| Transfers to other reserves | | - | (662) | - | 662 |
| Transfers from other reserves | | - | 7,607 | - | (7,607) |
| Balance at end of the financial year | 4.3 | 470,710 | 202,938 | 265,708 | 2,064 |

| Budget for the year ending 30 June 2022 | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-------------|-------------------------|---|---|--------------------------------------|
| Balance at beginning of the financial year | | 470,710 | 202,938 | 265,708 | 2,064 |
| Surplus/(deficit) for the year | | 5,259 | 5,259 | - | - |
| Net asset revaluation increment/(decrement) | | - | - | - | - |
| Transfers to other reserves | | - | (1,836) | - | 1,836 |
| Transfers from other reserves | | - | 250 | - | 250 |
| Balance at end of the financial year | | 475,969 | 206,611 | 265,708 | 3,650 |

| Budget for the year ending 30 June 2023 | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-------------|-------------------------|---|---|--------------------------------------|
| Balance at beginning of the financial year | | 475,969 | 206,611 | 265,708 | 3,650 |
| Surplus/(deficit) for the year | | 8,170 | 8,170 | | |
| Transfers to other reserves | | | | | |
| Transfers from other reserves | | | | | |
| Balance at end of the financial year | | 484,139 | 214,781 | 265,708 | 3,650 |

| Budget for the year ending 30 June 2024 | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-------------|-------------------------|---|---|--------------------------------------|
| Balance at beginning of the financial year | | 484,139 | 214,781 | 265,708 | 3,650 |
| Surplus/(deficit) for the year | | 9,020 | 9,020 | | |
| Transfers to other reserves | | | | | |
| Transfers from other reserves | | | | | |
| Balance at end of the financial year | | 493,159 | 223,801 | 265,708 | 3,650 |

| Budget for the year ending 30 June 2025 | Note | Total \$'000 | Accumulated Surplus \$'000 | Revaluation Reserve \$'000 | Other Reserves \$'000 |
|--|-------------|-------------------------|---|---|--------------------------------------|
| Balance at beginning of the financial year | | 493,159 | 223,801 | 265,708 | 3,650 |
| Surplus/(deficit) for the year | | 7,792 | 7,792 | | |
| Transfers to other reserves | | | | | |
| Transfers from other reserves | | | | | |
| Balance at end of the financial year | | 500,951 | 231,593 | 265,708 | 3,650 |

*Notes are included in Section 4.3, beginning on page 49.

3.4 STATEMENT OF CASH FLOWS

For the four years ending 30 June 2025

| | Note | Revised Budget | Budget | Projections | | |
|---|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2020-21 \$'000 | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
| Cash Flows From Operating Activities (Inclusive of GST where applicable) | | | | | | |
| Receipts from Ratepayers | | 24,479 | 26,528 | 25,312 | 27,645 | 28,566 |
| Grants | | 24,261 | 17,095 | 16,706 | 17,565 | 17,236 |
| Interest Received | | 78 | 99 | 125 | 135 | 125 |
| User Fees | | 2,763 | 2,716 | 2,361 | 2,401 | 2,443 |
| Contributions and Recoupments | | 1,725 | 1,515 | 1,297 | 1,372 | 1,573 |
| Payments to Employees | | (19,361) | (18,677) | (18,532) | (19,465) | (20,113) |
| Payments to Suppliers | | (19,338) | (18,248) | (16,890) | (17,127) | (17,448) |
| Net GST Refunded | | 981 | 1,203 | 1,183 | 1,199 | 1,221 |
| Trust Funds | | (18) | 100 | | | |
| Net cash provided by/(used in) Operating Activities | 4.4.1 | 15,570 | 12,331 | 11,562 | 13,725 | 13,603 |
| Cash Flows From Investing Activities (Net of GST) | | | | | | |
| Payment for Land & Buildings | | (2,163) | (365) | (415) | (1,915) | (1,265) |
| Payment for Infrastructure Assets | | (10,102) | (8,379) | (8,305) | (7,555) | (8,775) |
| Payment for Plant & Machinery | | (935) | (2,243) | (1,667) | (1,202) | (917) |
| Payment for Furniture & Equipment | | (612) | (542) | (400) | (400) | (414) |
| Payment for Other Structures | | (10,089) | (3,103) | (5,895) | (4,970) | (5,250) |
| Proceeds from Sale of Land | | - | 2,925 | 2,925 | 2,925 | 2,925 |
| Proceeds from Sale of Assets | | 514 | 560 | 560 | 560 | 560 |
| Net cash provided by/(used in) Investing Activities | 4.4.2 | (23,387) | (11,147) | (13,197) | (12,557) | (13,136) |
| Cash Flows From Financing Activities | | | | | | |
| | | | | | | |
| Interest Paid | | (356) | (270) | (319) | (324) | (407) |
| Repayment of Borrowings | | (736) | (1,423) | (1,318) | (1,568) | (1,608) |
| Proceeds from Loan | | 600 | - | 2,395 | - | 4,805 |
| | | | | | | |
| Net cash provided by/(used in) Financing Activities | 4.4.3 | (492) | (1,693) | 758 | (1,892) | 2,790 |
| | | | | | | |
| Net Increase/(Decrease) in Cash and cash equivalents | | (8,309) | (509) | (877) | (724) | 3,257 |
| Cash and cash equivalents at the beginning of the financial year | | 21,414 | 13,105 | 12,596 | 11,719 | 10,995 |
| Cash and cash equivalents at the end of the financial year | | 13,105 | 12,596 | 11,719 | 10,995 | 14,252 |

* Notes are included in Section 4.4, beginning on page 51.

3.5 STATEMENT OF CAPITAL WORKS-

For the four years ending 30 June 2024

| | Note | Revised Budget 2020-21 \$'000 | Budget 2021-22 \$'000 | Projections | | |
|--|-------|--|-----------------------------|-------------------|-------------------|-------------------|
| | | | | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
| Property | | | | | | |
| Land | | - | - | - | - | - |
| Land improvements | | 1,500 | - | 700 | 700 | 700 |
| Total land | | 1,500 | - | 700 | 700 | 700 |
| Buildings – specialised | | 178 | 190 | 240 | 1,740 | 1,015 |
| Buildings – unspecialised | | 3,245 | 175 | 175 | 175 | 250 |
| Heritage buildings | | - | - | - | - | - |
| Building improvements | | - | - | - | - | - |
| Total buildings | 4.5 | 3,423 | 365 | 415 | 1,915 | 1,265 |
| Total property | | 4,923 | 365 | 1,115 | 2,615 | 1,965 |
| Plant and equipment | | | | | | |
| Heritage plant and equipment | | - | - | - | - | - |
| Plant, machinery and equipment | | 935 | 2,243 | 1,667 | 1,202 | 917 |
| Fixtures, fittings and furniture | | - | - | - | - | - |
| Computers and telecommunications | | 580 | 542 | 400 | 400 | 414 |
| Library books | | - | - | - | - | - |
| Total plant and equipment | 4.5 | 1,515 | 2,785 | 2,067 | 1,602 | 1,331 |
| Infrastructure | | | | | | |
| Roads | | 5,752 | 5,286 | 4,450 | 4,750 | 4,850 |
| Bridges | | 3,700 | 1,982 | 2,300 | 2,000 | 2,100 |
| Footpaths and cycleways | | 250 | 400 | 305 | 305 | 325 |
| Drainage | | 100 | 355 | 200 | 300 | 300 |
| Recreational, leisure and community facilities | | 6,052 | 2,428 | 3,545 | 2,620 | 3,800 |
| Waste management | | - | - | - | - | - |
| Parks, open space and streetscapes | | 1,530 | 675 | 1,650 | 1,650 | 750 |
| Off street car parks | | - | 100 | 100 | 50 | 50 |
| Other infrastructure | | 300 | 255 | 950 | 150 | 1,150 |
| Total infrastructure | 4.5 | 17,684 | 11,481 | 13,500 | 11,825 | 13,325 |
| Total capital works expenditure | | 24,122 | 14,632 | 16,682 | 16,042 | 16,621 |
| Represented by: | | | | | | |
| New asset expenditure | 4.5.3 | 7,287 | 2,510 | 1,715 | 1,665 | 1,740 |
| Asset renewal expenditure | 4.5.4 | 7,118 | 7,394 | 6,622 | 6,082 | 6,017 |
| Asset upgrade expenditure | 4.5.5 | 9,717 | 4,728 | 8,345 | 8,295 | 8,864 |
| Asset expansion expenditure | | - | - | - | - | - |
| Total capital works expenditure | | 24,122 | 14,632 | 16,682 | 16,042 | 16,621 |

* Notes are included in Section 4.5, beginning on page 53.

3.6 STATEMENT OF HUMAN RESOURCES

For the four years ending 30 June 2024

| | Note | Re-Budget 2020-21 \$'000 | Budget 2021-22 \$'000 | Projections | | |
|--------------------------------|------|--------------------------------|-----------------------------|-------------------|-------------------|-------------------|
| | | | | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
| Staff expenditure | | | | | | |
| Employee costs – operating | | 19,460 | 18,035 | 18,659 | 19,289 | 19,937 |
| Employee costs - capital | | - | 150 | 150 | 150 | 150 |
| Total staff expenditure | 10 | 19,460 | 18,185 | | | |
| | | | | | | |
| | | FTE | FTE | FTE | FTE | FTE |
| Staff numbers | | | | | | |
| Employees | | 208 | 183 | 185 | 187 | 189 |
| Total staff numbers | 10 | 208 | 183 | 185 | 187 | 189 |

* Notes are included in Section 4.1.10, beginning on page 45.

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

| Department | Note | Budget 2021-22 \$'000 | Comprises | | |
|--|------|-----------------------------|---------------------|---------------------|------------|
| | | | Permanent | | Casual |
| | | | Full Time \$'000 | Part time \$'000 | |
| Community Services | | 5,364 | 2,347 | 2,925 | 92 |
| Corporate Services | | 3,236 | 2,749 | 472 | 15 |
| Infrastructure and Development | | 7,563 | 6,844 | 719 | - |
| Office of CEO & Mayor | | 1,701 | 1614 | 87 | - |
| | | | | | |
| Total permanent staff expenditure | | 17,864 | 13,554 | 4,203 | 107 |
| Fringe Benefit Tax | | 170 | | | |
| Total expenditure | | 18,034 | | | |

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

| Department | Note | Budget 2021-22 FTE | Comprises | | |
|--|------|--------------------------|------------------|------------------|-------------|
| | | | Permanent | | Casual |
| | | | Full Time FTE | Part time FTE | |
| Community Services | | 56.98 | 21.82 | 34.14 | 1.02 |
| Corporate Services | | 33.48 | 27.36 | 5.92 | 0.20 |
| Infrastructure and Development | | 79.97 | 72.57 | 7.40 | - |
| Office of CEO & Mayor | | 12.63 | 11.63 | 1.00 | - |
| | | | | | |
| Total permanent staff expenditure | | 183.06 | 133.38 | 48.46 | 1.22 |
| Fringe Benefit Tax | | 0 | | | |
| Total expenditure | | 183.06 | | | |

**Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2025**

| | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|
| CITIZEN & CUSTOMER SERVICE | | | | |
| Permanent - Full time | 628,294 | 637,718 | 647,284 | 656,993 |
| Female | 451,867 | 458,645 | 465,525 | 472,508 |
| Male | 176,427 | 179,073 | 181,760 | 184,486 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 209,575 | 212,719 | 215,909 | 219,148 |
| Female | 209,575 | 212,719 | 215,909 | 219,148 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total CITIZEN & CUSTOMER SERVICE | 837,869 | 850,437 | 863,194 | 876,141 |
| CIVIC LEADERSHIP | | | | |
| Permanent - Full time | 1,556,441 | 1,579,788 | 1,603,484 | 1,627,537 |
| Female | 966,084 | 980,575 | 995,284 | 1,010,213 |
| Male | 590,357 | 599,212 | 608,201 | 617,324 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 37,726 | 38,292 | 38,866 | 39,449 |
| Female | 37,726 | 38,292 | 38,866 | 39,449 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total CIVIC LEADERSHIP | 1,594,167 | 1,618,080 | 1,642,351 | 1,666,986 |
| ECONOMIC DEVELOPMENT | | | | |
| Permanent - Full time | 219,350 | 222,640 | 225,980 | 229,370 |
| Female | 107,499 | 109,111 | 110,748 | 112,409 |
| Male | 111,851 | 113,529 | 115,232 | 116,960 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 22,836 | 23,179 | 23,526 | 23,879 |
| Female | 18,616 | 18,895 | 19,179 | 19,466 |
| Male | 4,220 | 4,283 | 4,348 | 4,413 |
| Self-described gender | - | - | - | - |
| Total ECONOMIC DEVELOPMENT | 242,186 | 245,819 | 249,506 | 253,249 |
| DEVELOPMENT & REGULATORY SERVICE | | | | |
| Permanent - Full time | 2,057,427 | 2,059,387 | 2,090,278 | 2,121,632 |
| Female | 1,135,026 | 1,123,150 | 1,139,998 | 1,157,097 |
| Male | 922,401 | 936,237 | 950,281 | 964,535 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 604,558 | 613,626 | 622,831 | 632,173 |
| Female | 554,412 | 562,728 | 571,169 | 579,737 |
| Male | 50,146 | 50,898 | 51,662 | 52,437 |
| Self-described gender | - | - | - | - |
| Total DEVELOPMENT & REGULATORY SERVICE | 2,661,985 | 2,673,014 | 2,713,109 | 2,753,806 |

| | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|
| FINANCIAL MANAGEMENT | | | | |
| Permanent - Full time | 760,505 | 771,913 | 783,491 | 795,244 |
| Female | 509,451 | 517,093 | 524,849 | 532,722 |
| Male | 251,054 | 254,820 | 258,642 | 262,522 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 78,903 | 80,087 | 81,288 | 82,507 |
| Female | 78,903 | 80,087 | 81,288 | 82,507 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total FINANCIAL MANAGEMENT | 839,408 | 851,999 | 864,779 | 877,751 |
| HUMAN SUPPORT SERVICES | | | | |
| Permanent - Full time | 1,145,850 | 1,163,038 | 1,180,483 | 1,198,191 |
| Female | 1,014,360 | 1,029,575 | 1,045,019 | 1,060,694 |
| Male | 131,490 | 133,462 | 135,464 | 137,496 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 2,522,051 | 2,559,882 | 2,598,280 | 2,637,254 |
| Female | 2,437,997 | 2,474,567 | 2,511,685 | 2,549,361 |
| Male | 84,054 | 85,315 | 86,595 | 87,893 |
| Self-described gender | - | - | - | - |
| Total HUMAN SUPPORT SERVICES | 3,667,901 | 3,722,920 | 3,778,763 | 3,835,445 |
| REC & COMMUNITY DEVELOPMENT | | | | |
| Permanent - Full time | 982,370 | 997,106 | 1,012,062 | 1,027,243 |
| Female | 429,623 | 436,067 | 442,608 | 449,247 |
| Male | 552,747 | 561,038 | 569,454 | 577,996 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 379,627 | 385,321 | 391,101 | 396,968 |
| Female | 294,783 | 299,205 | 303,693 | 308,248 |
| Male | 84,844 | 86,117 | 87,408 | 88,720 |
| Self-described gender | - | - | - | - |
| Total REC & COMMUNITY DEVELOPMENT | 1,361,997 | 1,382,427 | 1,403,163 | 1,424,211 |
| ASSETS SERVICES | | | | |
| Permanent - Full time | 2,594,101 | 3,018,240 | 3,416,178 | 3,828,636 |
| Female | 447,318 | 454,028 | 460,838 | 467,751 |
| Male | 2,146,783 | 2,564,212 | 2,955,340 | 3,360,885 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 47,175 | 47,883 | 48,601 | 49,330 |
| Female | 47,175 | 47,883 | 48,601 | 49,330 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total ASSETS SERVICES | 2,641,276 | 3,066,122 | 3,464,779 | 3,877,966 |
| COMMUNITY PLACES AND ENVIRONMENT | | | | |
| Permanent - Full time | 2,139,289 | 2,171,378 | 2,203,949 | 2,237,008 |
| Female | 501,091 | 508,607 | 516,236 | 523,980 |
| Male | 1,638,198 | 1,662,771 | 1,687,713 | 1,713,028 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 38,777 | 39,359 | 39,949 | 40,548 |
| Female | 23,567 | 23,921 | 24,279 | 24,644 |
| Male | 15,210 | 15,438 | 15,670 | 15,905 |
| Self-described gender | - | - | - | - |
| Total COMMUNITY PLACES AND ENVIRONMENT | 2,178,066 | 2,210,737 | 2,243,898 | 2,277,557 |

| | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|
| CORPORATE SUPPORT | | | | |
| Permanent - Full time | 1,500,059 | 1,522,560 | 1,545,398 | 1,568,579 |
| Female | 964,922 | 979,396 | 994,087 | 1,008,998 |
| Male | 535,137 | 543,164 | 551,312 | 559,581 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 233,084 | 236,580 | 240,129 | 243,731 |
| Female | 233,084 | 236,580 | 240,129 | 243,731 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total CORPORATE SUPPORT | 1,733,143 | 1,759,140 | 1,785,527 | 1,812,310 |
| Casuals, temporary and other expenditure | 106,706 | 108,307 | 109,931 | 111,580 |
| Capitalised labour costs | 150,000 | 150,000 | 150,000 | 150,000 |
| Total staff expenditure | 18,014,704 | 18,639,000 | 19,269,000 | 19,917,000 |

| | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|
| CITIZEN & CUSTOMER SERVICE | | | | |
| Permanent - Full time | 7.10 | 7.10 | 7.10 | 7.10 |
| Female | 5.10 | 5.10 | 5.10 | 5.10 |
| Male | 2.00 | 2.00 | 2.00 | 2.00 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 2.67 | 2.67 | 2.67 | 2.67 |
| Female | 2.67 | 2.67 | 2.67 | 2.67 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total CITIZEN & CUSTOMER SERVICE | 9.77 | 9.77 | 9.77 | 9.77 |

CIVIC LEADERSHIP

| | | | | |
|-------------------------------|-------|-------|-------|-------|
| Permanent - Full time | 10.61 | 10.61 | 10.61 | 10.61 |
| Female | 7.61 | 7.61 | 7.61 | 7.61 |
| Male | 3.00 | 3.00 | 3.00 | 3.00 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 0.40 | 0.40 | 0.40 | 0.40 |
| Female | 0.40 | 0.40 | 0.40 | 0.40 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total CIVIC LEADERSHIP | 11.01 | 11.01 | 11.01 | 11.01 |

ECONOMIC DEVELOPMENT

| | | | | |
|-----------------------------------|------|------|------|------|
| Permanent - Full time | 2.00 | 2.00 | 2.00 | 2.00 |
| Female | 1.00 | 1.00 | 1.00 | 1.00 |
| Male | 1.00 | 1.00 | 1.00 | 1.00 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 0.30 | 0.30 | 0.30 | 0.30 |
| Female | 0.25 | 0.25 | 0.25 | 0.25 |
| Male | 0.05 | 0.05 | 0.05 | 0.05 |
| Self-described gender | - | - | - | - |
| Total ECONOMIC DEVELOPMENT | 2.30 | 2.30 | 2.30 | 2.30 |

| | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|
| DEVELOPMENT & REGULATORY SERVICE | | | | |
| Permanent - Full time | 19.94 | 19.72 | 19.72 | 19.72 |
| Female | 11.04 | 10.82 | 10.82 | 10.82 |
| Male | 8.90 | 8.90 | 8.90 | 8.90 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 6.27 | 6.27 | 6.27 | 6.27 |
| Female | 5.59 | 5.59 | 5.59 | 5.59 |
| Male | 0.68 | 0.68 | 0.68 | 0.68 |
| Self-described gender | - | - | - | - |
| Total DEVELOPMENT & REGULATORY SERVICE | 26.21 | 25.99 | 25.99 | 25.99 |
| FINANCIAL MANAGEMENT | | | | |
| Permanent - Full time | 7.56 | 7.56 | 7.56 | 7.56 |
| Female | 5.27 | 5.27 | 5.27 | 5.27 |
| Male | 2.29 | 2.29 | 2.29 | 2.29 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 1.04 | 1.04 | 1.04 | 1.04 |
| Female | 1.04 | 1.04 | 1.04 | 1.04 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total FINANCIAL MANAGEMENT | 8.60 | 8.60 | 8.60 | 8.60 |
| HUMAN SUPPORT SERVICES | | | | |
| Permanent - Full time | 10.62 | 10.62 | 10.62 | 10.62 |
| Female | 9.32 | 9.32 | 9.32 | 9.32 |
| Male | 1.30 | 1.30 | 1.30 | 1.30 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 29.94 | 29.94 | 29.94 | 29.94 |
| Female | 28.81 | 28.81 | 28.81 | 28.81 |
| Male | 1.13 | 1.13 | 1.13 | 1.13 |
| Self-described gender | - | - | - | - |
| Total HUMAN SUPPORT SERVICES | 40.56 | 40.56 | 40.56 | 40.56 |
| REC & COMMUNITY DEVELOPMENT | | | | |
| Permanent - Full time | 9.20 | 9.20 | 9.20 | 9.20 |
| Female | 4.50 | 4.50 | 4.50 | 4.50 |
| Male | 4.70 | 4.70 | 4.70 | 4.70 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 3.90 | 3.90 | 3.90 | 3.90 |
| Female | 3.00 | 3.00 | 3.00 | 3.00 |
| Male | 0.90 | 0.90 | 0.90 | 0.90 |
| Self-described gender | - | - | - | - |
| Total REC & COMMUNITY DEVELOPMENT | 13.10 | 13.10 | 13.10 | 13.10 |
| ASSETS SERVICES | | | | |
| Permanent - Full time | 29.75 | 31.75 | 33.75 | 35.75 |
| Female | 5.45 | 5.45 | 5.45 | 5.45 |
| Male | 24.30 | 26.30 | 28.30 | 30.30 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 0.50 | 0.50 | 0.50 | 0.50 |
| Female | 0.50 | 0.50 | 0.50 | 0.50 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total ASSETS SERVICES | 30.25 | 32.25 | 34.28 | 36.25 |

| | 2021-22 \$'000 | 2022-23 \$'000 | 2023-24 \$'000 | 2024-25 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|
| COMMUNITY PLACES AND ENVIRONMENT | | | | |
| Permanent - Full time | 22.15 | 22.15 | 22.15 | 22.15 |
| Female | 5.60 | 5.60 | 5.60 | 5.60 |
| Male | 16.55 | 16.55 | 16.55 | 16.55 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 0.41 | 0.41 | 0.41 | 0.41 |
| Female | 0.25 | 0.25 | 0.25 | 0.25 |
| Male | 0.16 | 0.16 | 0.16 | 0.16 |
| Self-described gender | - | - | - | - |
| Total COMMUNITY PLACES AND ENVIRONMENT | 22.56 | 22.56 | 22.56 | 22.56 |
| CORPORATE SUPPORT | | | | |
| Permanent - Full time | 14.67 | 14.67 | 14.67 | 14.67 |
| Female | 8.91 | 8.91 | 8.91 | 8.91 |
| Male | 5.76 | 5.76 | 5.76 | 5.76 |
| Self-described gender | - | - | - | - |
| Permanent - Part time | 2.81 | 2.81 | 2.81 | 2.81 |
| Female | 2.81 | 2.581 | 2.81 | 2.81 |
| Male | - | - | - | - |
| Self-described gender | - | - | - | - |
| Total CORPORATE SUPPORT | 17.48 | 17.48 | 17.48 | 17.48 |
| Casuals, temporary and other expenditure | 1.22 | 1.22 | 1.22 | 1.22 |
| Capitalised labour | - | - | - | - |
| Total staff expenditure | 183.06 | 184.84 | 186.84 | 188.84 |

Performance Statement

The service performance indicators detailed in the preceding pages will be reported on within the Performance Statement which is prepared at the end of the year as required by section 132 of the Act and included in the 2020-21 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in section 5.2) and sustainable capacity, which are not included in this Budget report. The full set of prescribed performance indicators are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the report of operations.

4 BUDGET ANALYSIS

4.1 ANALYSIS OF COMPREHENSIVE INCOME STATEMENT

This section of the Budget analyses the various components of income and expenditure expected during the year.

Adjusted Underlying Result

Council's budgeted surplus for 2021-22 is \$5.3m, however this 'headline' figure can be misleading. The 'adjusted underlying result' of \$534 deficit more accurately represents the true financial performance of Council in a 'normal' year.

The regulations prescribe the method for calculating the 'Adjusted Underlying Result'. Per the following table, it removes any non-recurrent grants used to fund capital expenditure, non-monetary asset contributions and other contributions to fund capital expenditure from the total comprehensive result.

| | Forecast 2020-21 \$'000 | Re-budget 2020-21 \$'000 | Budget 2021-22 \$'000 | Projection 2022-23 \$'000 | Projection 2023-24 \$'000 | Projection 2024-25 \$'000 |
|--|-------------------------------|--------------------------------|-----------------------------|---------------------------------|---------------------------------|---------------------------------|
| Total Comprehensive Result | 11,960 | 8,733 | 5,259 | 8,170 | 9,020 | 7,792 |
| *Non-recurrent grants used to fund capital expenditure | (10,069) | (10,158) | (4,668) | (5,981) | (6,006) | (4,675) |
| Non-monetary asset contributions | (1,125) | (1,125) | (1,125) | (1,125) | (1,125) | (1,125) |
| Other contributions to fund capital expenditure | (392) | (392) | - | - | - | - |
| Adjusted Underlying Result | 374 | (2,942) | (534) | 1,064 | 1,889 | 1,992 |

* excludes \$1,500k Roads to Recovery capital recurrent grant

When preparing the 2020-21 budget a key objective identified was to increase the standard of infrastructure assets to meet the increasing demands of our growing population. The level of investment in capital renewal projects and level of maintenance of infrastructure was increased to ensure adequate services are maintained. These levels of expenditure have been reduced to normal levels in the 2021-22 budget to ensure the long term financial sustainability of the Council. An additional constraint in the 2021-22 budget is the reduction in the rate cap from 2.0% in 2020-21 to 1.5% in 2021-22.

4.1 Comprehensive Income Statement

Note 4.1.1: Rates and Charges (\$1,367k increase)

Rates and charges are required by the Act and the Regulations to be disclosed in Council's annual budget.

In developing the Financial Plan, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the Financial Planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2021-22 the FGRS cap has been set at 1.5%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 1.5% in line with the rate cap.

The current Rating Strategy is based on the following rating principles:

- Municipal charge of \$310.6 on all properties
- 85% differential rate for farms over 40 hectares
- 90% differential rate for farms intensive
- No discount for farms of 2 to 40 hectares (unless intensive farm)
- General rate applicable to non-farm, non-developable land in the Farm Zone
- Non-Farm Vacant Land rate of 200% of the general rate
- Business rate of 100% of the general rate

- Growth area differential rate on properties covered by the Bannockburn Urban Design Framework, Township Structure Plans, Township Zones, Low Density Residential Zones and Rural Living Zones as identified in the Golden Plains Planning Scheme and
- General rate applicable to all other properties

A review of the Rating Strategy was completed in 2019-20 which involved removing all growth differentials classes, establishing new differentials for farming based on the land use, and creating a separate differential for business in the Bannockburn township. Growth differentials have been retained in the tables below to demonstrate the changes from 2019-20 to 2020-21.

4.1.1(a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

| | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Change \$'000 | % |
|---|--------------------------------|-----------------------------|------------------|-----------|
| Rates Revenue | 17,876 | 18,513 | 637 | 4% |
| Municipal Charge General | 3,302 | 3,404 | 102 | 3% |
| Interest on Rates | - | 100 | 100 | 100% |
| Supplementary Rates and Rates Adjustments | 150 | 150 | - | 0% |
| Municipal Charge on Supps | 15 | 15 | - | 0% |
| Garbage Collection Charge | 3,014 | 3,541 | 527 | 17% |
| Total rates and charges | 24,357 | 25,723 | 1,366 | 6% |

*These items are subject to the rate cap established under the FGRS

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

| Type or class of land | 2020-21 cents/\$CIV* | 2021-22 cents/\$CIV* | Change |
|---|-------------------------|-------------------------|----------|
| Residential Improved | 0.002906 | 0.002666 | 0.000024 |
| Business, Industrial & Commercial | 0.002906 | 0.002666 | 0.000024 |
| Business, Industrial & Commercial Bannockburn | 0.003487 | 0.003199 | 0.000288 |
| Farm Land Broadacre | 0.002470 | 0.002266 | 0.000204 |
| Farm Land Intensive | 0.002615 | 0.002399 | 0.000216 |
| Farm Land < 40 Hectares | 0.002906 | 0.002666 | 0.000024 |
| Non Farm Vacant Land | 0.005812 | 0.005332 | 0.000048 |
| Vacant Land Non-Developable | 0.002906 | 0.002666 | 0.000024 |

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

| Type or class of land | 2019-20 \$'000 | 2020-21 \$'000 | Change | |
|---|-------------------|-------------------|------------|-------------|
| | | | \$'000 | % |
| Residential Improved | 12,548 | 12,550 | 2 | 0.1% |
| Business, Industrial & Commercial | 107 | 107 | 0 | 0% |
| Business, Industrial & Commercial Bannockburn | 242 | 244 | 2 | 1.0% |
| Farm Land Broadacre | 3,290 | 3,320 | 30 | 0.9% |
| Farm Land Intensive | 50 | 49 | 1 | (2.5%) |
| Farm Land < 40 Hectares | 137 | 144 | 7 | 5.0% |
| Non Farm Vacant Land | 1,741 | 1,963 | 222 | 12.7% |
| Vacant Land Non-Developable | 125 | 136 | 11 | 8.7% |
| Total amount to be raised by general rates | 18,241 | 18,513 | 272 | 1.5% |

4.1.1(d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

| Type or class of land | 2020-21 | 2021-22 | Change | |
|---|---------------|---------------|------------|-----------|
| | | | | % |
| Residential Improved | 8,111 | 8,314 | 203 | 3% |
| Business, Industrial & Commercial | 135 | 148 | 13 | 10% |
| Business, Industrial & Commercial Bannockburn | 126 | 127 | 1 | 1% |
| Farm Land Broadacre | 1,255 | 1,269 | 14 | 1% |
| Farm Land Intensive | 22 | 22 | 0 | 0% |
| Farm Land < 40 Hectares | 72 | 68 | (4) | -6% |
| Non Farm Vacant Land | 1,320 | 1,380 | 60 | 5% |
| Vacant Land Non-Developable | 269 | 268 | (1) | 0% |
| Total amount to be raised by general rates | 11,310 | 11,596 | 286 | 3% |

4.1.1(e) The basis of valuation to be used is the Capital Improved Value (CIV).

4.1.1(f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

| Type or class of land | 2020-21 \$'000 | 2021-22 \$'000 | Change | |
|---|-------------------|-------------------|----------------|------------|
| | | | \$'000 | % |
| Residential Improved | 4,172,258 | 4,707,401 | 535,143 | 13% |
| Business, Industrial & Commercial | 34,248 | 40,217 | 5,969 | 17% |
| Business, Industrial & Commercial Bannockburn | 68,792 | 76,382 | 7,590 | 11% |
| Farm Land Broadacre | 1,327,836 | 1,465,189 | 137,353 | 10% |
| Farm Land Intensive | 18,669 | 20,310 | 1,641 | 9% |
| Farm Land < 40 Hectares | 51,244 | 53,969 | 2,725 | 5% |
| Non Farm Vacant Land | 310,518 | 368,160 | 57,642 | 19% |
| Vacant Land Non-Developable | 43,074 | 50,956 | 7,882 | 18% |
| Total amount to be raised by general rates | 6,026,637 | 6,782,584 | 755,947 | 13% |

*The above valuations and rates in the dollar are indicative only as they are based on the draft 2021 Revaluations available at 24 March 2021. These rates in the dollar will be recalculated in May 2021 following certification of the 2021 Revaluation by the Valuer-General, in order to ensure compliance with the rate capping provisions of the Local Government Act.

4.1.1(g) The municipal charge under Section 159 of the Act compared with the previous financial year

| Type of Charge | Per Rateable Property 2020-21 | Per Rateable Property 2021-22 | Change | |
|--------------------------|--|--|--------|-----------|
| | \$ | \$ | \$ | % |
| Municipal Charge General | 306 | 310.6 | 4.6 | 2% |

4.1.1(h) The estimated total amount to be raised by municipal charges compared with the previous financial year

| | 2020-21 \$ | 2021-22 \$ | Change | |
|--------------------------|---------------|---------------|--------|-----------|
| | | | \$ | % |
| Municipal Charge General | 3,302 | 3,404 | 102 | 3% |

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

| Type of Charge | Per Rateable Property 2020-21 | Per Rateable Property 2021-22 | Change | |
|--|----------------------------------|----------------------------------|--------|------------|
| | \$ | \$ | \$ | % |
| Residential Garbage Inc Recycling | 335 | 385 | 50 | 15% |
| Second Service Garbage Collection | 167.50 | 192.50 | 25 | 15% |
| Second Service Recycling Collection | 167.50 | 192.50 | 25 | 15% |
| Commercial Garbage Inc Recycling (Cost Recovery) | 335 | 385 | 50 | 15% |

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

| | 2020-21 | 2021-22 | Change | |
|--|---------|--------------|--------|------------|
| | \$ | \$ | \$ | % |
| Garbage Collection Charge (Compulsory) | 2,929 | 3,456 | 527 | 18% |
| Garbage Collection Charge (Not Compulsory) | 85 | 85 | 0 | 0% |

4.1.1(k) Fair Go Rates System Compliance

Victoria City Council is required to comply with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

| | 2020-21 | 2021-22 |
|--|--------------|--------------|
| Total Rates | \$17,875,690 | \$18,513,266 |
| Number of rateable properties | 11,313 | 11,596 |
| Base Average Rate | \$1,835.65 | \$1,861.91 |
| Maximum Rate Increase (set by the State Government) | 2.00% | 1.50% |
| Capped Average Rate | \$1,871.96 | \$1,889.75 |
| Maximum General Rates and Municipal Charges Revenue | \$21,182,400 | \$21,913,404 |
| Budgeted General Rates and Municipal Charges Revenue | \$21,177,430 | \$21,913,404 |
| Budgeted Supplementary Rates and Municipal Charges Revenue | \$165,000 | \$165,000 |
| Budgeted Total Rates and Municipal Charges Revenue | \$21,342,430 | \$22,082,441 |

4.1.1(l) Any significant changes that may affect the estimated amounts to be raised by rates and charges

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

- The making of supplementary valuations (2021-22: estimated \$150k and 2020-21: \$110k)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(m) Differential rates

Further detailed information concerning Rates and Charges can be found in Section 5.4 Rating Information and Section 6 Appendices.

Note 4.1.2: Statutory Fees and Fines (\$56k increase)

Statutory fees and fines represent 1.5% of total income. Details of total fees and fines contained in the Budget follow.

| Statutory Fees and Fines | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|---------------------------------------|--------------------------------|-----------------------------|-----------|
| Planning and Building Fees | 438 | 471 | 33 |
| Animal Infringement Fines | 80 | 70 | (10) |
| Land Information Certificate Fees | 28 | 28 | - |
| Drainage Information Fees | 30 | 50 | 20 |
| Subdivision Supervision Fees | 1 | - | (1) |
| Other Fees and Fines | 107 | 121 | 14 |
| Total Statutory Fees and Fines | 684 | 740 | 56 |

Note 4.1.3: User Fees (\$100k increase)

User fees represent 4.4% of total income. Details of total fees contained in the Budget follow.

| User Fees | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|---|--------------------------------|-----------------------------|------------|
| Bannockburn Child Care | 366 | - | (366) |
| Animal Registration Charges | 405 | 420 | 15 |
| Kindergarten Cluster | 268 | 334 | 66 |
| Septic Tank Fees | 160 | 210 | 50 |
| Long Day Care | 112 | 205 | 93 |
| Home and Community Care Fees | 146 | 206 | 60 |
| Subdivision Supervision Fees | 80 | 200 | 120 |
| Food and Health Fees | 44 | 79 | 35 |
| Bannockburn Cultural Centre Fees | 60 | 60 | - |
| Rents and Leases | 41 | 41 | - |
| Fire Hazard Eradication Fees | 35 | 25 | (10) |
| Bannockburn Family Services Centre Fees | 14 | - | (14) |
| Farmers Market Fees | 30 | 24 | (6) |
| Smythesdale Business Hub Fees | 33 | 33 | - |
| Other | 30 | 37 | 7 |
| Community Protection Fees | 23 | 19 | (4) |
| Planning and Building Fees | 31 | 68 | 37 |
| Rokewood Transfer Station | 8 | 13 | 5 |
| Road Opening Permit Fees | 12 | 15 | 3 |
| Tip Fees | 153 | 160 | 7 |
| Animal Fees and Fines | 2 | 2 | - |
| Local Laws Infringement Fines | 2 | 3 | 2 |
| Meredith Community Hub Fees | 1 | 1 | - |
| User Fees Total | 2,054 | 2,154 | 100 |

Note 4.1.4: Grants - Operating (\$2.2m decrease)

Operating grants comprise 19.7% of the total income. The Budget provides for \$9.69m in operating grants, representing a decrease of \$2.2m from the 2020-21 forecast.

The Budget allows for a Victoria Grants Commission (VGC) allocation of \$6.13m, which is unchanged from the 2020-21 allocation. A complete listing of total budgeted grants is shown below.

Operating grants are those grants utilised to deliver ongoing services and programs.

Operating Grant Funding Types and Source

| Recurrent - Commonwealth Government | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|---|--------------------------------|-----------------------------|----------------|
| General Purpose Grants (VGC) | 3,908 | 3,908 | - |
| Local Road Funding (VGC) | 2,217 | 2,217 | - |
| Commonwealth Home Support Program | 943 | 989 | 46 |
| Recurrent - State Government | | | |
| Children Services | 883 | 513 | (370) |
| Kindergarten | 865 | 663 | (202) |
| Health Promotion | 521 | 497 | (24) |
| Maternal & Child Health | 315 | 318 | 3 |
| Age & Disability Services | 192 | 192 | - |
| Emergency Management | 120 | 120 | - |
| Youth Development | 67 | 72 | 5 |
| Others | 75 | 75 | - |
| Environment Management | 51 | 45 | (6) |
| Community Protection | 68 | 45 | (23) |
| Public Health | 17 | 17 | - |
| Total Recurrent Grants | 10,241 | 9,670 | (571) |
| Non-recurrent - State Government | | | |
| Working for Victoria | 1075 | - | (1,075) |
| Bannockburn Growth Plan | 63 | - | (63) |
| Recreation | 97 | 18 | (79) |
| Others | 10 | 5 | (5) |
| Outdoor Eating and Dining | 250 | - | (250) |
| Bushfire Recovery | 200 | - | (200) |
| Total Non-recurrent Grants | 1,695 | 23 | (1,672) |
| Total Operating Grant Funding | 11,936 | 9,692 | (2,243) |

Note 4.1.5: Capital Grant Grant (\$5.3m decrease)

The Budget provides for \$6.17m in capital grants representing an increase of \$5.32m or 46.3% from 2020-21 forecast. Capital grants comprise 12.5% of the total income. Capital grants are utilised to deliver Capital projects.

Non-recurrent grant means a grant obtained on the condition that it is expended in a specified manner and is not expected to be received again during the period covered by Council's Financial Plan.

Capital Grant Funding Types and Source

| Recurrent - Commonwealth Government | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|--|--------------------------------|-----------------------------|----------------|
| Roads to Recovery | 1,333 | 1,500 | 167 |
| Local Roads and Community Infrastructure Program | 1,334 | 1,513 | 179 |
| Total Recurrent Grants | 2,667 | 3,013 | 346 |
| Non-Recurrent - Commonwealth Government | | | |
| Bridges | 1,500 | 700 | (800) |
| Non-Recurrent - State Government | | | |
| Roads | 2,238 | 1,238 | (1,000) |
| Recreation, Leisure and Community | 5,036 | 1,167 | (3,869) |
| Footpath | 50 | 50 | - |
| Total Non-Recurrent Grants | 8,824 | 3,155 | (5,669) |
| Total Capital Grant Funding | 11,491 | 6,168 | (5,323) |

Note 4.1.6: Contributions - Monetary (\$171k decrease)

The Budget provides for \$1.63m monetary contributions, representing an decrease of \$171k from the 2020-21 forecast. Monetary Contributions comprise 3.3% of total income.

Below is a list of monetary contributions contained in the Budget.

| Contributions | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|---|--------------------------------|-----------------------------|----------|
| Wind Farm Income | 371 | 415 | 44 |
| Public Open Space Contributions | 240 | 400 | 160 |
| Developer Community Contributions | 200 | 250 | 50 |
| Contribution - Berrybank 3 Trails | 180 | - | (180) |
| Bannockburn Kindergarten Income | 15 | 184 | 170 |
| Gravel Sales | 102 | 105 | 3 |
| Motor Vehicle Recoupments | 75 | 57 | (18) |
| Family Day Care Administration & Carer Levy | 63 | 68 | 4 |
| Debt Collection Recoupment | 1 | 1 | 0 |
| Telecommunications Towers Income | 43 | 44 | 1 |
| Economic Development Strategy 'Contribution | 43 | - | (43) |
| Sale of Waste Bins | 32 | 33 | 1 |

| | | | |
|---|--------------|--------------|--------------|
| Panel Hearing Reimbursement | 20 | 20 | - |
| Contributions for Private Works | 10 | - | (10) |
| Inverleigh Kindergarten Income | 10 | - | (10) |
| Other | 69 | 32 | (37) |
| Leighdale Equestrian Upgrade | - | 10 | 10 |
| Inclusion Support Subsidy | - | - | - |
| Farmers Market Sponsorship | 5 | 3 | (2) |
| Standpipe Water Sales | 5 | 2 | (3) |
| Scrap Metal - Rokewood Transfer Station | 5 | 5 | - |
| Valuation Fee Recoupments | 4 | 7 | 4 |
| Meredith Kindergarten Income | 2 | - | (2) |
| Auction Revenue - Animal Control | 2 | 1 | (1) |
| Bannockburn Bowls Upgrade | 140 | - | (140) |
| Banno Youth Hub | 100 | - | (100) |
| Inverleigh Sporting Complex Change Room Upgrade | 72 | - | (72) |
| Contributions Total | 1,808 | 1,637 | (171) |

Note 4.1.7: Contributions - Non-Monetary (no change)

The Budget provides for \$1.125m non-monetary (assets) contributions, representing 2.3% of total income.

| Contributions - Non-Monetary | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|---|--------------------------------|-----------------------------|----------|
| Subdivisional Assets Handed to Council | 1,125 | 1,125 | - |
| Total Contributions - Non-Monetary | 1,125 | 1,125 | - |

Note 4.1.8: Net Gain on Disposal of Property, Plant and Equipment

Proceeds from the sale of assets, less their written down value, is disclosed as a net figure in the Income Statement. The details of the net result are detailed in the table below.

| | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|--|--------------------------------|-----------------------------|---------------|
| Proceeds From Sale of Assets | \$'000 | \$'000 | \$'000 |
| Plant and Machinery | 246 | 300 | 54 |
| Motor Vehicles | 268 | 260 | (8) |
| Lomandra Drive Land Sales | - | 2,925 | 2,925 |
| Total Proceeds from Sale of Assets | 514 | 3,485 | 2,971 |
| Written Down Value of Assets Sold | | | |
| Plant and Machinery | 246 | 300 | 54 |
| Motor Vehicles | 268 | 260 | (8) |
| Lomandra Drive Land Sales | - | 924 | 924 |
| Total Written Down Value of Assets Sold | 514 | 1,484 | 970 |
| Net Gain on Disposal | - | 2,001 | 2,001 |

Note 4.1.9: Other Income (\$130k decrease)

Other income includes interest on investments. Interest on investments has been based on short term deposit rates ranging from 0.1% to 0.4%. The budget of \$72k comprises only 0.15% of total income.

Expenditure**Note 4.1.10: Employee Costs (\$1,425k decrease)**

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off, WorkCover premiums, long service leave and fringe benefits tax.

Employee costs are budgeted to decrease from the 2020-21 forecast by \$1.4m, or -7.3%, to \$18m. End of Working for Victoria funded projects and redundancies in Bannockburn Children Service staff resulted in lower employee cost. This decrease includes the annual wage increase under the Enterprise Agreement which was a 1.125% increase in 2021-22.

The reconciliation below compares budgeted Full Time Equivalent (FTE) employee numbers and employee costs from the 2020-21 budget to the 2021-22 budget.

Reconciliation from 2020-21 Budget

| | Re-Budget 2019-20 | Budget 2020-21 | Change | |
|-----------------------------|----------------------|-------------------|---------|--------------|
| | \$'000 | \$'000 | \$'000 | % |
| Wages and salaries | 17,256 | 15,693 | (1,563) | -9.1% |
| WorkCover | 316 | 604 | 288 | 91.1% |
| Superannuation | 1,700 | 1,550 | (150) | -8.8% |
| Fringe benefits tax | 170 | 170 | - | - |
| Other | 18 | 18 | - | - |
| Total employee costs | 19,460 | 18,035 | (1,454) | -7.5% |

Note 4.1.11: Materials and Services (\$279k increase)

Materials and Services include the purchase of consumables, payments to contractors for the provision of services, utility costs and one-off operating costs of a capital nature.

Operating materials and services are budgeted to increase by \$279k, or 1.8% to \$16.2m.

| Materials and Services | 2020-21 Re- Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|-----------------------------|---------------------------------|-----------------------------|----------|
| Projects and Services | (3,202) | (3,085) | 117 |
| Garbage Operations | (2,743) | (3,014) | (271) |
| General Maintenance | (1,913) | (1,959) | (45) |
| Community Facility Projects | (1,389) | (1,515) | (126) |
| Contractors and Consultants | (1,156) | (985) | 171 |
| Vehicle and Machinery | (1,162) | (1,068) | 93 |
| Building Maintenance | (653) | (883) | (231) |
| IT Operations | (748) | (933) | (184) |

| | | | |
|-------------------------------------|-----------------|-----------------|--------------|
| Election Expenses | (200) | (30) | 170 |
| Other* | (527) | (374) | 153 |
| Cleaning | (378) | (364) | 13 |
| Training | (346) | (327) | 19 |
| Utilities | (316) | (313) | 2 |
| Telecommunications | (264) | (284) | (20) |
| Insurance | (259) | (510) | (250) |
| Legal Fees | (289) | (201) | 88 |
| Printing and Stationery | (180) | (165) | 15 |
| Advertising | (130) | (121) | 9 |
| Gravel Pit Operations | (51) | (54) | 3 |
| Total Materials and Services | (15,906) | (16,185) | (279) |

*Other category contains the following corporate memberships

| Organisation | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|------------------------------------|--------------------------------|-----------------------------|----------|
| G21 | 46 | 46 | 0 |
| MAV | 27 | 27 | 0 |
| Regional Tourism | 8 | 8 | 0 |
| Committee for Ballarat | 4 | 4 | 0 |
| Rural Councils Victoria | 3 | 3 | 0 |
| Total Corporate Memberships | 88 | 88 | 0 |

Note 4.1.12: Bad and Doubtful Debts (\$80k decrease)

Allocation of bad and doubtful debts of \$32k mainly relates to provision for community safety program infringements. An additional allocation of \$100k had been included in the 2020-21 forecast to provide support for customers experiencing financial hardship due to COVID 19 situation.

Note 4.1.13: Depreciation and Amortisation (\$425k increase)

Depreciation is the systematic allocation of the capital cost of a long-term asset over its useful life. It is an accounting measure that attempts to capture the deterioration or usage of Council's long-term assets over a financial year. Long-term assets include buildings, plant and machinery, furniture and equipment, infrastructure and other structures.

| Depreciation by Class of Asset | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|---------------------------------------|--------------------------------|-----------------------------|------------|
| Buildings Specialised | 798 | 901 | 103 |
| Buildings Unspecialised | 316 | 165 | (151) |
| Buildings Heritage | 57 | 63 | 6 |
| Information Communications Technology | 284 | 218 | (66) |
| Furniture and Equipment | 38 | 28 | (10) |
| Plant and Machinery | 869 | 845 | (24) |
| Roads | 5,004 | 5,392 | 388 |
| Footpaths | 168 | 167 | (1) |
| Bridges | 374 | 416 | 42 |
| Drainage | 162 | 165 | 3 |
| Recreation, Leisure & Community | 579 | 690 | 111 |
| Parks, Open Spaces & Streetscapes | 78 | 102 | 24 |
| Car Parks | 25 | 25 | - |
| Gravel Pit Rehabilitation | 62 | 62 | - |
| Total Depreciation Expense | 8,814 | 9,239 | 425 |

Note 4.1.14: Borrowing Costs (\$85k decrease)

Finance Costs relate to the interest paid on Council borrowings. The ratio of finance costs as a percentage of income indicates that less than 0.55% of income is required to service debt. The decrease of \$85k is primarily the result of lower prevailing interest rates on new and existing borrowings which are required to fund new capital projects.

Note 4.1.15: Other Expenses (\$16k increase)

Other expenses consists of Audit Fees and Mayoral & Councillor Allowances.

4.2 ANALYSIS OF BALANCE SHEET

This section of the Budget analyses the expected financial position of Council at the end of the 2020-21 financial year.

Note 4.2.1: Current assets (\$1,582k decrease)

- Cash assets decreased by \$509k
- Receivables decreased by \$1,098k
- Inventories increased by \$5k
- Other assets increased by \$20k

Note 4.2.2: Non-current assets (\$6m increase)

The increase in non-current assets is detailed in the table below, including:

- An increase in property, infrastructure plant and equipment by \$6m, comprised of the capital works program (\$14.6m), less depreciation and amortisation (\$9.2m) and disposal of assets (\$0.5m) plus the receipt of gifted assets (\$1.1m).

Movements in Non-Current Assets

| Description | Balance 1 July 2021 \$'000 | Additions \$'000 | Handed to Council \$'000 | WDV of Disposals \$'000 | Depreciation \$'000 | Balance 30 June 2022 \$'000 |
|------------------------------------|-------------------------------------|---------------------|-----------------------------------|-------------------------------|------------------------|--------------------------------------|
| Land | 33,287 | - | - | - | - | 33,287 |
| Buildings Specialised | 38,929 | 265 | - | - | (901) | 38,293 |
| Buildings Unspecialised | 3,946 | 75 | - | - | (165) | 3,856 |
| Heritage Buildings | 855 | - | - | - | (63) | 792 |
| Parks, Open Spaces etc. | 5,032 | 700 | - | - | (102) | 5,630 |
| Recreation, Leisure & Community | 13,335 | 2,428 | - | - | (690) | 15,073 |
| Car Park | 1,039 | 100 | - | - | (25) | 1,114 |
| Furniture & Equip | 69 | - | - | - | (28) | 41 |
| Plant & Machinery | 4,716 | 2,243 | - | (514) | (845) | 5,600 |
| Roads | 335,943 | 5,892 | 1,125 | - | (5,393) | 337,567 |
| Bridges | 18,180 | 1,782 | - | - | (416) | 19,546 |
| Footpaths | 11,966 | 250 | - | - | (167) | 12,049 |
| Drainage | 5,222 | 355 | - | - | (165) | 5,412 |
| Information Comm Technology | 1,144 | 542 | - | - | (218) | 1,468 |
| Gravel Pit | 302 | - | - | - | (62) | 240 |
| Land Under Roads | 4,336 | - | - | - | - | 4,336 |
| Invest In Association | 724 | - | - | - | - | 724 |
| Total | 479,025 | 14,632 | 1,125 | (514) | (9,240) | 485,028 |

Investment in associates represents Council's share of the net equity of the Geelong Regional Library (GRL) which equated to 6.3% in 2020-21. The GRL Board is comprised of seven representatives from four member councils. Golden Plains Shire Council has one representative on the GRL Board.

Note 4.2.3: Current liabilities (\$415k increase)

- Current liabilities represent obligations Council must pay within the next year
- The provision for employee benefits as at 30 June 2022 represents Council's liability to pay employees annual leave and long service leave

Note 4.2.4: Non-current liabilities (\$1.25m decrease)

- Non-current liabilities represent obligations Council must pay beyond the next year
- The non-current liability provision for employment benefits will increase by \$110k. This represents the Council's provision for long service leave (non-current)
- Interest bearing liabilities decrease by \$1.4m which is the net result of new borrowings and repayments of loans taken out in prior years
- The non-current liability for landfill rehabilitation will now be funded over 10 years with an increase in the garbage charge commencing from 2021-22.

4.3 ANALYSIS OF STATEMENT OF CHANGES IN EQUITY**Note 4.3.1: Equity (\$5.26m increase)**

Total equity of \$476m will always equal net assets and is made up of the following components:

- Committed reserves that Council wishes to separately identify as being set aside to meet specific or statutory purpose in the future. These reserves are derived from items such as developer contributions, specific levies and unexpended projects;
- Discretionary reserves are to fund the long term viability of Council. The decisions about future use of any available funds is reflected in Council's Financial Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan. The funding of the replacement of long term infrastructure assets generally comes from discretionary funds; which is a component of the accumulated surplus. This is the value of all net assets, less reserves that have accumulated over time.

The total Equity is represented by:

| Equity | 2020-21 Re-Budget \$'000 | 2021-22 Budget \$'000 | Variance \$'000 |
|---|--------------------------------|-----------------------------|--------------------|
| Discretionary reserves | 3,925 | 368 | (3,557) |
| Committed reserves | 2,063 | 3,650 | 1,587 |
| Non-current assets less non-current liabilities | 464,722 | 471,951 | 7,229 |
| | | | |
| Total Equity | 470,710 | 475,969 | 5,259 |

Note 4.3.2: Retained Earnings

Retained earnings is the working capital of the Council; in other words, current assets less current liabilities. It comprises the accumulated surpluses and deficits from prior accounting periods.

Retained earnings are comprised of discretionary funds and committed funds. Committed funds include amounts set aside for long service leave, physical/social infrastructure development (developer contributions) and specific levies. As a matter of good financial management, Council only uses discretionary retained earnings to fund one-off capital community partnership projects. Retained earnings are not used to fund operational expenditure.

As at 30 June 2022, Council will have discretionary funds available of \$413k and \$3.65m in committed funds.

| | Opening Balance 1-Jul-21 \$'000 | Net Movements \$'000 | Closing Balance 30-Jun-22 \$'000 |
|-------------------------------------|--|----------------------------|---|
| Discretionary | | | |
| General Appropriations | 448 | (5,557) | (5,109) |
| Bakers Lane | 9 | 2,000 | 2,009 |
| VGC Grant Received in Advance | 3,063 | 0 | 3,063 |
| Rokewood Pavillion Funds | 310 | 0 | 310 |
| Communications Tower Funds | 95 | 0 | 95 |
| Sub-total Discretionary | 3,925 | (3,557) | 368 |
| Committed | | | |
| Recreational Lands^ | 262 | 250 | 512 |
| Developer Contributions | 483 | 150 | 634 |
| Employee Entitlements (non-current) | 390 | 110 | 500 |
| Quarry Levy^ | 60 | 160 | 220 |
| Waste Management | 868 | 126 | 994 |
| Gravel Pit Rehabilitation | 0 | 790 | 790 |
| Unexpended Projects | 0 | 0 | 0 |
| Sub-total Committed | 2,063 | 1,586 | 3,650 |
| Total Retained Earnings | 5,988 | (1,971) | 4,018 |
| | | | |
| Non-Current Assets and Liabilities | 464,722 | 7,229 | 471,951 |
| | | | |
| Total Equity | 470,710 | 5,258 | 475,969 |

^All funds received in these reserves are budgeted to be 100% expended in the same year of receipt.

The Waste Management Reserve funds relate to waste management charges collected from customers less associated waste management expenses representing the surplus generated from providing waste management services. The funds are committed to future waste management expenses including increased recycling disposal costs, and will also be used to fund landfill rehabilitation works at a number of landfill sites within the Shire.

Rokewood landfill rehabilitation works estimated at \$450k are planned to commence in 2021-22 and a review of works required will be completed on the Teesdale landfill site during 2021-22. Due to the amount and timing of landfill rehabilitation works being uncertain this is captured as a note and not within the budgeted financial statements.

4.4 ANALYSIS OF STATEMENT OF CASH FLOWS

This section of the Budget analyses the expected cash flows from the operating, investing and financing activities of Council.

The cash balance at year end is budgeted to decrease by \$509k to \$12.59m.

Note 4.4.1: Operating activities (\$12.3m cash inflow)

Operating activities refer to the cash generated or used in the normal service delivery functions of Council and include:

- Receipts from ratepayers of \$26.5m
- Grants of \$17m to fund operating expenses and capital works
- User fees \$2.7m
- Contributions and recoupments of \$1.5m
- Payments to employees \$18.7m and
- Payments to suppliers \$18.2m

Reconciliation of Surplus to Net Cash Inflow from Operations

| | Re- Budget 2020-21 \$'000 | Budget 2021-22 \$'000 |
|---|---------------------------------|-----------------------------|
| Surplus for Period | 8,850 | 5,259 |
| | | |
| Depreciation | 8,814 | 9,239 |
| Net Gain on Disposals | 0 | (2,000) |
| | | |
| Subdivisions - Roads Handed to Council | (1,125) | (1,125) |
| Borrowing Costs | 356 | 271 |
| Decrease/(Increase) in Receivables | (407) | 102 |
| Increase/(Decrease) in Operating Creditors and Provisions | (918) | 585 |
| | | |
| Net Cash Inflow from Operations | 15,570 | 12,331 |

Note 4.4.2: Investing activities (\$11.1m cash outflow)

Investing activities refer to cash used in the purchase, enhancement or creation of property, plant and equipment and infrastructure. These activities also include the sale of non-current assets.

Note 4.4.3: Financing activities (\$1.69m cash outflow)

Financing activities generally refer to borrowings used in the financing of capital projects and movements in funds held in trust.

The net outflow of \$1.69m includes the repayment of the principal component of borrowings \$1.42m and interest expenditure \$270k.

Note 4.4.4: Restricted and unrestricted cash and investments

Cash and cash equivalents held by Council are restricted in part and not fully available for Council's operations. The budgeted cash flow statement indicates that Council is estimating at 30 June 2022 it will have cash and cash equivalents of \$12.6m, which has been restricted as shown in the following table.

| | Re- Budget 2020-21 \$'000 | Budget 2021-22 \$'000 |
|---|---------------------------------|-----------------------------|
| Total Cash and Cash Equivalents | 13,105 | 12,596 |
| Restricted cash and investments | | |
| -Statutory Reserves | 483 | 634 |
| -Other Committed Reserves | 1,580 | 3,016 |
| Unrestricted Cash and Cash Equivalents | 11,042 | 8,946 |

Statutory Reserves (\$634k)

These funds must be applied for specified statutory purposes in accordance with various legislative requirements. While these funds earn interest revenues for Council, the funds are not available for other purposes. During the 2021-22 year \$250k is budgeted to be transferred to and \$100k from Statutory Reserves.

Other Committed Reserves (\$3,016k)

These funds are shown as other committed reserves, although not restricted by a statutory requirement, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes. During the 2021-22 year \$150k is budgeted to be transferred from Committed Reserves. The decisions about future use of these funds has been reflected in Council's Financial Plan and any changes in future use of the funds will be made in the context of the future funding requirements set out in the plan.

Unrestricted Cash and Cash Equivalents (\$8.95m)

It should be noted that \$3.1m relates to Federal Assistance Grant received in advance.

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in the following year, such as grants and contributions. Council regards these funds as the minimum necessary to ensure that it can meet its commitments, as and when they fall due, without borrowing further funds.

4.5 ANALYSIS OF STATEMENT OF CAPITAL WORKS

Council's capital works program is broadly categorised into four groups: new assets, capital renewal, capital upgrade and capital expansion.

New assets are assets that did not previously exist prior to 1 July 2021. New assets will result in increased operating costs, maintenance costs and capital renewal in the future.

Capital renewal expenditure reinstates existing assets to original condition. It may reduce future operating and maintenance expenditure if completed at the optimum time.

Capital upgrade expenditure enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally been assigned. Upgrade expenditure is discretionary and increases operating and maintenance expenditure in the future because of the increase in the Council's asset base.

Capital expansion expenditure extends an existing asset to a new group of users. It is discretionary expenditure that increases future operating and maintenance costs because it increases Council's asset base.

Note 4.5.1: Summary major capital works and how they are funded in 2021-22.

| | Re- Budget 2020-21 \$'000 | Budget 2021-22 \$'000 | Change \$'000 | % |
|---------------------|---------------------------------|-----------------------------|------------------|-------------|
| Property | 4,923 | 365 | (4,558) | -93% |
| Plant and equipment | 1,515 | 2,785 | 1,270 | -84% |
| Infrastructure | 17,684 | 11,481 | (6,203) | -35% |
| Total | 24,122 | 14,632 | (9,490) | -39% |

| | Project Cost \$'000 | Asset expenditure types | | | | Summary of Funding Sources | | | |
|---------------------|---------------------------|-------------------------|-------------------|-------------------|-------------------------|----------------------------|--------------------|---------------------------|--------------------------|
| | | New \$'000 | Renewal \$'000 | Upgrade \$'000 | Expansi on \$'000 | Grants \$'000 | Contrib. \$'000 | Council cash \$'000 | Borrow ings \$'000 |
| Property | 365 | 140 | 205 | 20 | - | - | - | 365 | - |
| Plant and equipment | 2,785 | 495 | 2,290 | - | - | - | - | 2,785 | - |
| Infrastructure | 11,482 | 1,876 | 4,898 | 4,708 | - | 4,970 | - | 6,512 | - |
| Total | 14,632 | 2,511 | 7,393 | 4,728 | - | 4,970 | - | 9,662 | - |

Note 4.5.2: Capital Expenditure Funding Sources

| Capital Works Area | Project Cost 2021-22 \$'000 | Asset expenditure types | | | | Funding sources | | | | |
|--|-----------------------------------|-------------------------|------------|-----------|-----------|-----------------|--------------|--------------|-------------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contribution | Council Cash | Retained Earnings | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Building Specialised | | | | | | | | | | |
| Disability Action Plan | 40 | 40 | - | - | - | - | - | 40 | - | - |
| Replace BFSC floor foyer | 30 | - | 30 | - | - | - | - | 30 | - | - |
| Kindergarten outdoor area compliance upgrades | 20 | - | - | 20 | - | - | - | 20 | - | - |
| Future Building Design | 100 | 100 | - | - | - | - | - | 100 | - | - |
| Building Specialised Total | 190 | 140 | 30 | 20 | - | - | - | 190 | - | - |
| Building Unspecialised | | | | | | | | | | |
| Major Facility Renewal | 100 | - | 100 | - | - | - | - | 100 | - | - |
| Minor Facility Renewal | 75 | - | 75 | - | - | - | - | 75 | - | - |
| Building Unspecialised Total | 175 | - | 175 | - | - | - | - | 175 | - | - |
| Information Communications Technology | | | | | | | | | | |
| Computer Hardware | 47 | - | 47 | - | - | - | - | 47 | - | - |
| Computer Software | 495 | 495 | - | - | - | - | - | 495 | - | - |
| Information Communications Technology Total | 542 | 495 | 47 | - | - | - | - | 542 | - | - |

| Capital Works Area | Project Cost 2021-22 \$'000 | Asset expenditure types | | | | Funding sources | | | | |
|---|-----------------------------------|-------------------------|------------|------------|-----------|-----------------|--------------|--------------|-------------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contribution | Council Cash | Retained Earnings | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Parks, Open Spaces & Streetscapes | | | | | | | | | | |
| Environmental Initiatives | 75 | 75 | - | - | - | - | - | 75 | - | - |
| Shire Beautification | 50 | 50 | - | - | - | - | - | 50 | - | - |
| Community & Recreation Facility Beautification/Safety Works | 100 | - | - | 100 | - | - | - | 100 | - | - |
| Enfield Playground | 250 | 250 | | | | 250 | | | | |
| Cypress Tree replacement program | 100 | - | 100 | - | - | - | - | 100 | - | - |
| Refurbishment of Playgrounds | 150 | - | 150 | - | - | 100 | - | 50 | - | - |
| Open Space Strategy Implementation | 100 | 100 | - | - | - | 50 | - | 50 | - | - |
| Sports Oval Irrigation | 100 | - | - | 100 | - | - | - | 100 | - | - |
| Parks, Open Spaces & Streetscapes Total | 925 | 475 | 250 | 200 | - | 400 | - | 525 | - | - |
| Recreational, Leisure & Community | | | | | | | | | | |
| Ross Creek Play and Active Rec Upgrade | 550 | - | - | 550 | - | 450 | - | 100 | - | - |
| Linton Oval Drainage Upgrade L SIF | 321 | - | - | 321 | - | 214 | - | 107 | - | - |
| Bannockburn Victoria Park Safety Netting | 50 | 50 | - | - | - | 25 | - | 25 | - | - |
| Meredith Skate/BMX/Play L SIF (design) | 50 | 50 | - | - | - | - | - | 50 | - | - |
| Leighdale Equestrian Upgrade Female Friendly | 537 | - | - | 537 | - | 368 | - | 169 | - | - |
| Sport and Rec Future Design Work | 175 | 175 | - | - | - | - | - | 175 | - | - |

| Capital Works Area | Project Cost 2021-22 \$'000 | Asset expenditure types | | | | Funding sources | | | | |
|--|-----------------------------------|-------------------------|--------------|--------------|-----------|-----------------|--------------|--------------|-------------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contribution | Council Cash | Retained Earnings | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Recreational, Leisure & Community | | | | | | | | | | |
| Bannockburn Skate Park upgrade | 100 | | | 100 | | 100 | | | | |
| Lethbridge Cricket Net upgrade | 170 | | | 170 | | 145 | | 25 | | |
| Bannockburn Heart Splash Pad UV Treatment System | 50 | - | - | 50 | - | - | - | 50 | - | - |
| Hardwicket Replacement Program | 75 | - | 75 | - | - | - | - | 75 | - | - |
| Netball / Tennis Court Renewal | 100 | - | 100 | - | - | - | - | 100 | - | - |
| Recreational, Leisure & Community Total | 2,178 | 275 | 175 | 1,728 | - | 1,302 | - | 876 | - | - |
| Plant & Machinery | | | | | | | | | | |
| Community Buses | 65 | - | 65 | - | - | - | - | 65 | - | - |
| Fleet Vehicles | 315 | - | 315 | - | - | - | - | 315 | - | - |
| Utes | 205 | - | 205 | - | - | - | - | 205 | - | - |
| Heavy Plant and Machinery | 1,658 | - | 1,658 | - | - | - | - | 1,658 | - | - |
| Plant & Machinery Total | 2,243 | - | 2,243 | - | - | - | - | 2,243 | - | - |

| Capital Works Area | Project Cost 2021-22 \$'000 | Asset expenditure types | | | | Funding sources | | | | |
|--|-----------------------------------|-------------------------|---------|---------|-----------|-----------------|--------------|--------------|-------------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contribution | Council Cash | Retained Earnings | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Infrastructure | | | | | | | | | | |
| Roads | | | | | | | | | | |
| Future Road Design | 100 | 100 | - | - | - | - | - | 100 | - | - |
| Local Roads Resealing | 1,000 | - | 1,000 | - | - | - | - | 1,000 | - | - |
| Local Roads Improvements | 700 | - | - | 700 | - | - | - | 700 | - | - |
| Gravel Resheeting - Local Roads | 700 | - | 700 | - | - | - | - | 700 | - | - |
| Local Roads Improvements (Roads to Recovery) | 1,500 | - | - | 1,500 | - | 1,500 | - | - | - | - |
| Local Roads & Community Infrastructure Program | 1,336 | - | 836 | 500 | - | 1,018 | - | 318 | - | - |
| Footpaths | | | | | | | | | - | - |
| Footpaths | 250 | 250 | - | - | - | 50 | - | 200 | - | - |
| Footpath/Kerb Renewal | 100 | - | 100 | - | - | - | - | 100 | - | - |
| Bridges | | | | | | | | | | |
| Bridge Renewal | 282 | - | 282 | - | - | - | - | 282 | - | - |
| Bridge Replacement | 1,400 | - | 1,400 | - | - | 700 | - | 700 | - | - |
| Future Bridge Design | 100 | 100 | | | - | - | - | 100 | - | - |

| Capital Works Area | Project Cost 2021-22 \$'000 | Asset expenditure types | | | | Funding sources | | | | |
|---------------------------------|-----------------------------------|-------------------------|--------------|--------------|-----------|-----------------|--------------|--------------|-------------------|------------|
| | | New | Renewal | Upgrade | Expansion | Grants | Contribution | Council Cash | Retained Earnings | Borrowings |
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Infrastructure | | | | | | | | | | |
| Drainage | | | | | | | | | | |
| Drainage Works | 100 | - | 100 | - | - | - | - | 100 | - | - |
| Common Road Swale Drain upgrade | 80 | - | - | 80 | - | - | - | 80 | - | - |
| Napoleons Bore | 76 | 76 | - | - | - | - | - | 76 | - | - |
| Future Drainage Design | 100 | 100 | - | - | - | - | - | 100 | - | - |
| Kerb & Channel | | | | | | | | | | |
| Kerb & Channel | 250 | 250 | - | - | - | - | - | 250 | - | - |
| Others | | | | | | | | | | |
| Car park projects | 100 | 100 | - | - | - | - | - | 100 | - | - |
| Active Recreation Trails | 50 | - | 50 | - | - | - | - | 50 | - | - |
| Fire Access Track | 5 | - | 5 | - | - | - | - | 5 | - | - |
| Capitalisation of Labour | 150 | 150 | - | - | - | - | - | 150 | - | - |
| Infrastructure Total | 8,379 | 1,126 | 4,473 | 2,780 | - | 3,268 | - | 5,111 | - | - |
| TOTAL | 14,632 | 2,511 | 7,393 | 4,728 | - | 4,970 | - | 9,662 | - | - |

Note 4.5.3: New Assets (\$2.5m expenditure)**Infrastructure (\$1.9m expenditure)**

- Future design work \$475k
- Footpaths and trails \$250k
- Kerb & Channel \$250k
- Enfield Playground \$250k
- Car Park Projects \$100k

Other (\$635k expenditure)

- Computer software \$495k

Note 4.5.4: Capital Renewal (\$7.4m expenditure)**Buildings (\$205k expenditure)**

- BFSC Foyer Floor \$30k
- Major Rec Facilities Renewal \$100k

Plant and Machinery (\$2.2m expenditure)

This expenditure of \$2.2m is consistent with Council's plant and machinery replacement schedule. The major items of plant to be changed are Tipper Trucks, Grader, Trailers, Fleet Vehicles and Utes.

Infrastructure (\$4.9m expenditure)

- The reseal program is budgeted for \$1000k; the following page contains detailed information about the planned program for the year
- Gravel re-sheeting on local roads will be funded to an amount of \$700k
- Bridge Renewal \$282k
- Bridge Replacement \$1400k
- Footpaths/Kerbs \$100k
- Drainage Works \$100k
- Major Rec Facilities Renewal \$100k
- Local Roads and Community Infrastructure \$836k
- Refurbishment of Playgrounds \$150k
- Netball/Tennis Court Renewal \$100k

Computer hardware (\$47k expenditure)**Note 4.5.5: Capital Upgrade (\$4.7m expenditure)****Infrastructure (\$4.7m expenditure)**

- Local roads improvements \$700k
- Local roads improvements (R2R) \$1.5m
- Local Roads and Community Infrastructure \$500k
- Leighdale Equestrian Upgrade Female Friendly \$537
- Ross Creek Play and Active Rec Upgrade \$500k

Reseal Program

Capital Renewal includes the following road reseal projects totalling \$1.0m.

| Seg_ID_no. | Road Name | Locality | From | To | Length | Width | Area |
|------------|---------------------------|-------------|-------|-------|--------|-------|--------|
| 178 | Levy Road | BANNOCKBURN | 0 | 300 | 300 | 6.5 | 1950 |
| 179 | Levy Road | BANNOCKBURN | 300 | 621 | 321 | 6 | 1926 |
| 985 | Linton - Carngham Road | LINTON | 0 | 500 | 500 | 6.5 | 3250 |
| 985 | Linton - Carngham Road | LINTON | 500 | 1250 | 750 | 6.5 | 4875 |
| 986 | Linton - Carngham Road | LINTON | 1250 | 1750 | 500 | 6.5 | 3250 |
| 986 | Linton - Carngham Road | LINTON | 1750 | 2250 | 500 | 6.5 | 3250 |
| 986 | Linton - Carngham Road | LINTON | 2250 | 3125 | 875 | 6.5 | 5687.5 |
| 942 | Linton - Carngham Road | LINTON | 3125 | 3625 | 500 | 6.5 | 3250 |
| 942 | Linton - Carngham Road | LINTON | 3625 | 4398 | 773 | 6.5 | 5024.5 |
| 943 | Linton - Mannibadar Road | LINTON | 0 | 500 | 500 | 3.5 | 1750 |
| 948 | Linton - Mannibadar Road | LINTON | 3658 | 4359 | 701 | 6 | 4206 |
| 949 | Linton - Mannibadar Road | LINTON | 4359 | 4859 | 500 | 4 | 2000 |
| 2014 | Main Street | CORINDHAP | 0 | 902 | 902 | 4 | 3608 |
| 1081 | Meredith - Mt Mercer Road | MEREDITH | 0 | 471 | 471 | 6.5 | 3061.5 |
| 1070 | Meredith - Mt Mercer Road | MEREDITH | 9687 | 10187 | 500 | 7 | 3500 |
| 1070 | Meredith - Mt Mercer Road | MEREDITH | 10187 | 10709 | 522 | 7 | 3654 |
| 1066 | Meredith - Mt Mercer Road | MEREDITH | 10709 | 11209 | 500 | 7 | 3500 |
| 1100 | Meredith - Mt Mercer Road | MEREDITH | 18649 | 19149 | 500 | 4 | 2000 |
| 1100 | Meredith - Mt Mercer Road | MEREDITH | 19149 | 19649 | 500 | 6 | 3000 |
| 1100 | Meredith - Mt Mercer Road | MEREDITH | 19649 | 20161 | 512 | 5.5 | 2816 |
| 1078 | Meredith - Mt Mercer Road | MEREDITH | 2623 | 3123 | 500 | 6.5 | 3250 |
| 1078 | Meredith - Mt Mercer Road | MEREDITH | 3123 | 3660 | 537 | 6.5 | 3490.5 |
| 1076 | Meredith - Mt Mercer Road | MEREDITH | 5470 | 6015 | 545 | 7 | 3815 |
| 1075 | Meredith - Mt Mercer Road | MEREDITH | 6015 | 6456 | 441 | 7 | 3087 |
| 1066 | Meredith - Mt Mercer Road | MEREDITH | 11209 | 11916 | 707 | 7 | 4949 |
| 1065 | Meredith - Mt Mercer Road | MEREDITH | 11916 | 12319 | 403 | 7 | 2821 |
| 2966 | Aisbett Road | SCARSDALE | 0 | 190 | 190 | 3 | 570 |

| Seg_ID_no. | Road Name | Locality | From | To | Length | Width | Area |
|--------------|---|-------------|-------|-------|--------|-------|--------|
| 4174 | Lawler Street | MEREDITH | 135 | 450 | 315 | 4.5 | 1417.5 |
| 2842 | Leigh Court | DEREEL | 0 | 420 | 420 | 4.5 | 1890 |
| 176 | Lemajics Road | SCARSDALE | 0 | 500 | 500 | 4 | 2000 |
| 176 | Lemajics Road | SCARSDALE | 500 | 1000 | 500 | 4 | 2000 |
| 176 | Lemajics Road | SCARSDALE | 1000 | 1492 | 492 | 4 | 1968 |
| 2775 | Lightwood Park (South) Road | HADDON | 0 | 455 | 455 | 4 | 1820 |
| 961 | Linton - Naringhil Road | LINTON | 4938 | 5531 | 593 | 6 | 3558 |
| 3311 | Linton - Naringhil Road | LINTON | 11032 | 11150 | 118 | 7 | 826 |
| 988 | Lismore - Pittong Road | MANNIBADAR | 0 | 1111 | 1111 | 7 | 7777 |
| 4177 | Lismore - Pittong Road | MANNIBADAR | 2202 | 2702 | 500 | 7 | 3500 |
| 996 | Lismore - Pittong Road | MANNIBADAR | 4610 | 5110 | 500 | 7 | 3500 |
| 996 | Lismore - Pittong Road | MANNIBADAR | 5110 | 5610 | 500 | 7 | 3500 |
| 990 | Lismore - Pittong Road | MANNIBADAR | 1807 | 2202 | 395 | 7 | 2765 |
| 996 | Lismore - Pittong Road | MANNIBADAR | 5610 | 5858 | 248 | 7 | 1736 |
| 1974 | Lloyds Lane | NAPOLEONS | 3490 | 3913 | 423 | 6 | 2538 |
| 1974 | Lloyds Lane | NAPOLEONS | 2490 | 2990 | 500 | 5 | 2500 |
| 1996 | Louise Court | HADDON | 0 | 600 | 600 | 4 | 2400 |
| 1975 | Lock Street | SMYTHESDALE | 0 | 230 | 230 | 4 | 920 |
| 1985 | Log Hut Road | NAPOLEONS | 815 | 865 | 50 | 6 | 300 |
| 1017 | Lower Plains Road | LETHBRIDGE | 500 | 1000 | 500 | 7 | 3500 |
| 1019 | Lower Plains Road | LETHBRIDGE | 2660 | 3160 | 500 | 6 | 3000 |
| 1021 | Lower Plains Road | LETHBRIDGE | 4676 | 5176 | 500 | 5 | 2500 |
| 1021 | Lower Plains Road | LETHBRIDGE | 5176 | 6030 | 854 | 5 | 4270 |
| 1024 | Lower Plains Road | LETHBRIDGE | 6030 | 6530 | 500 | 5 | 2500 |
| 188 | Lower Plains Road | LETHBRIDGE | 8010 | 8510 | 500 | 7 | 3500 |
| 1178 | Pitfield Cressy Road - Comm at Colac-Ballarat Rd | WERNETH | 20036 | 20570 | 534 | 3 | 1602 |
| 954 | Linton Mannibadar Rd - Rokewood-Skipton Rd | MANNIBADAR | 8270 | 8730 | 460 | 6 | 2760 |
| 1567 | Barwon Park Road - commencing at Morgans Road and extending through to new bridge | INVERLEIGH | 2080 | 2180 | 100 | 5 | 500 |
| Total | | | | | | | |

Local Roads Re-Sheeting

Re-sheeting program totals \$0.7m.

| Road Name | Locality | From Chainage | To Chainage | Distance | Description | Seg-Id-No |
|----------------------|---------------|---------------|-------------|----------|----------------------|---------------------------|
| Arthurs Lane | GRENVILLE | 350 | 3400 | 3050 | Arthurs Lane | 1550 / 552 |
| Baileys Road | HESSE | 745 | 1400 | 655 | Baileys Road | 553 |
| Bells Road | ROKEWOOD | 2578 | 6500 | 2082 | Bells Road | 1580 / 1582 |
| Berringa Road | BERRINGA | 2884 | 6060 | 1060 | Berringa Road | 1911 / 3099 |
| Boundary Road | WERNETH | 5510 | 7010 | 1500 | Boundary Road | 1604 |
| Boyles Road | WERNETH | 0 | 4000 | 4000 | Boyles Road | 1611 / 1612 |
| Bradshaws Road | WALLINDUC | 2465 | 3370 | 905 | Bradshaws Road | 363 |
| Browns Road | DEREEL | 0 | 2700 | 2000 | Browns Road | 1638 / 1639 / 1640 |
| Cope Street | SCARSDALE | 0 | 170 | 170 | Cope Street | 1702 |
| Dreamers Hill Road | LINTON | 0 | 2827 | 2827 | Dreamers Hill Road | 1751 |
| Edinburgh Lane | LINTON | 0 | 270 | 270 | Edinburgh Lane | 1761 |
| Faggs Lane | MT MERCER | 0 | 1100 | 1100 | Faggs Lane | 1769 |
| Geggies Road | ROKEWOOD | 5450 | 15700 | 3300 | Geggies Road | 1806 / 1807 / 1808 / 1812 |
| Georges Road | CAMBRIAN HILL | 0 | 500 | 500 | Georges Road | 406 |
| Grandmas Road | ENFIELD | 0 | 900 | 900 | Grandmas Road | 134 |
| Lal Lal Road | MEREDITH | 1500 | 2170 | 670 | Lal Lal Road | 1953 |
| Lukes Road | NAPOLEONS | 0 | 820 | 820 | Lukes Road | 2802 |
| McColls Road | MEREDITH | 0 | 550 | 550 | McColls Road | 2023 |
| McCurdy Road | MEREDITH | 1616 | 2420 | 804 | McCurdy Road | 2025 |
| Nine Mile Road | NAPOLEONS | 2765 | 3265 | 500 | Nine Mile Road | 1125 |
| South Steiglitz Road | STEIGLITZ | 2000 | 2920 | 920 | South Steiglitz Road | 2668 |
| Spearys Road | DEREEL | 0 | 385 | 385 | Spearys Road | 2231 |

| | | | | | | |
|-----------------------------|------------|------|------|------|-----------------------------|------|
| Steiglitz-Durridwarrah Road | STEIGLITZ | 5945 | 7010 | 1065 | Steiglitz-Durridwarrah Road | 2248 |
| Swanson Road | DEREEL | 0 | 870 | 870 | Swanson Road | 2275 |
| Taylor Road | MEREDITH | 3725 | 4225 | 500 | Taylor Road | 4543 |
| Twenty Acre Road | ILLABAROOK | 1000 | 2100 | 1100 | Twenty Acre Road | 3111 |
| Total | | | | | | |

Road Improvements Program

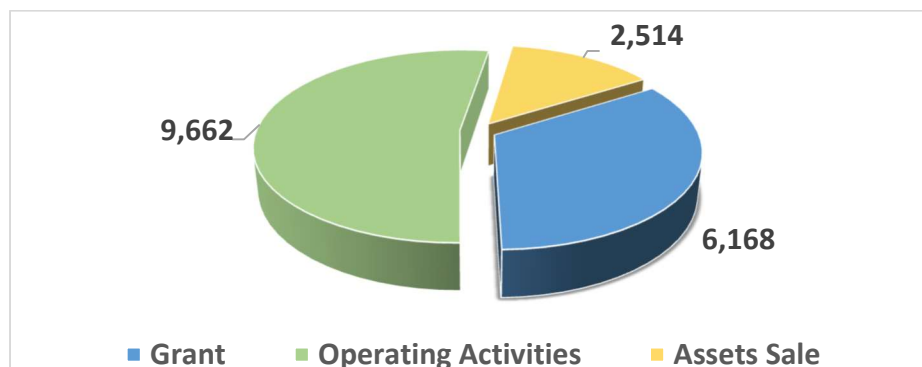
Improvements program totals \$0.7m, plus Roads to Recovery program \$1.5m

| Road Name | Locality | Description | Amount |
|-----------------------------------|-------------|--|-------------|
| Tannery Road | Smythesdale | Intersection treatment and floodway | \$700,000 |
| Meredith -Shelford Road – Stage 3 | Meredith | Rehabilitation and Widening – Grant Funded Program | \$1,500,000 |
| Total | | | |

Footpaths and Trails

Footpaths and trails include walking paths constructed of concrete or asphalt. New Assets includes the following Footpath and Trails projects totalling \$0.25m.

| Township | Location | Description |
|--------------|----------------------------------|--|
| Meredith | Wallace Street – Midland Highway | Footpath construction at front of school |
| Total | | |

Note 4.5.6: Capital Expenditure Funding Sources \$'000**Note 4.5.7: Capital Grants**

In order for Council to deliver its capital works program, it relies on funding received from State and Federal Governments. Following is a list of all grants included in the Budget. Some, but not all, of these grants have been confirmed by funding agencies.

| Grants for Capital Works | 2020-21 Revised Budget \$'000 | 2021-22 Budget \$'000 | Variance |
|--|-------------------------------|-----------------------|----------------|
| Roads to Recovery | 1,333 | 1,500 | 167 |
| Federal Bridge Renewal Program | - | 700 | 700 |
| Black Spot Program | 1,238 | 1,238 | - |
| Slate Quarry Rd - Bridge Renewal | 1,150 | - | (1,150) |
| Fixing Country Road | 1,000 | - | (1,000) |
| Bannockburn Soccer (Female friendly change rooms) | 832 | - | (832) |
| RDV 3 Trails | 500 | - | (500) |
| World Game (Bannockburn) Funding | 465 | - | (465) |
| Geggies Rd - Bridge Replacement | 350 | - | (350) |
| TAC Footpath | 50 | 50 | - |
| Local Roads and Community Infrastructure Prog | 1,334 | 1,513 | 179 |
| Inverleigh Sporting Complex Upgrade | 500 | - | (500) |
| Banno Youth Hub - Growing Suburbs Fund | 271 | - | (271) |
| Bannockburn Vic Park Safety Netting | - | 25 | 25 |
| Lethbridge Junior Football Club Lighting Project | 85 | - | (85) |
| Lethridge Lighting and Irrigation Upgrade | 250 | - | (250) |
| Bannockburn Rec Precinct Shade Sail | 27 | - | (27) |
| Linton Cricket Nets Upgrade | 130 | - | (130) |
| Skate Park - Bannockburn | 350 | - | (350) |
| Inverleigh Sporting Complex Change Room Upgrade | 1,527 | - | (1,527) |
| Rural Councils ICT Infrastructure Program | 100 | - | (100) |
| LSIF Community Facilities Ross Creek Playspace Upgrade | - | 450 | 450 |
| LSIF Community Facilities Linton Oval Drainage Upgrade | - | 214 | 214 |
| LSIF Female Friendly Facilities Leighdale Equestrian Upgrade | - | 358 | 358 |
| Community Cricket Facility Fund | - | 120 | 120 |
| Total Grants | 11,491 | 6,168 | (5,323) |

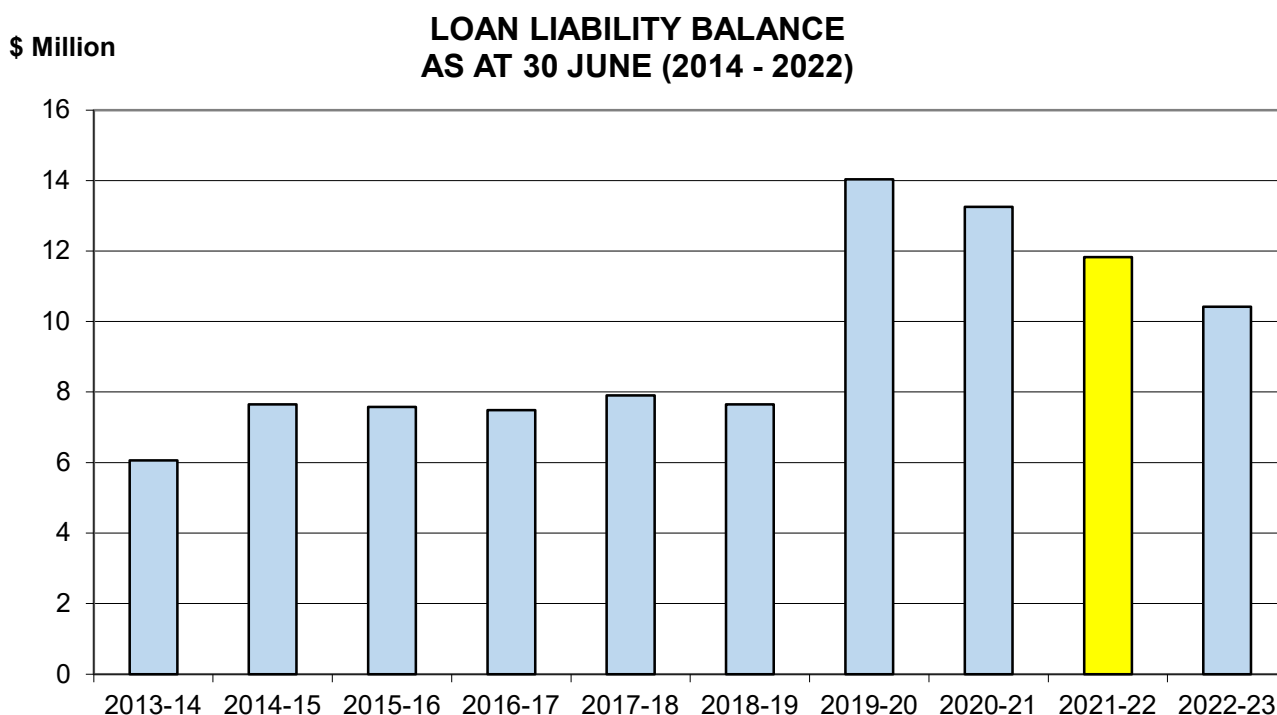
Proceeds from the Sale of Non-Current Assets

Proceeds from the sale of non-current assets totals \$2,514k and includes the trade-in of motor vehicles, plant items and sale of development land.

4.6 BORROWINGS

The budgeted loan liability of \$11.8m at 30 June 2022 represents 46% of rates and charges, which is a decrease from 55% in 2020-21. These borrowings remain consistent with sound financial management principles. Borrowings allow Council to spread the financing cost of new facilities over a number of years, thereby eliminating the burden on ratepayers in any one year.

A new loan of \$600k was taken out during 2020-21 for costs associated with restructuring of the BCSC.

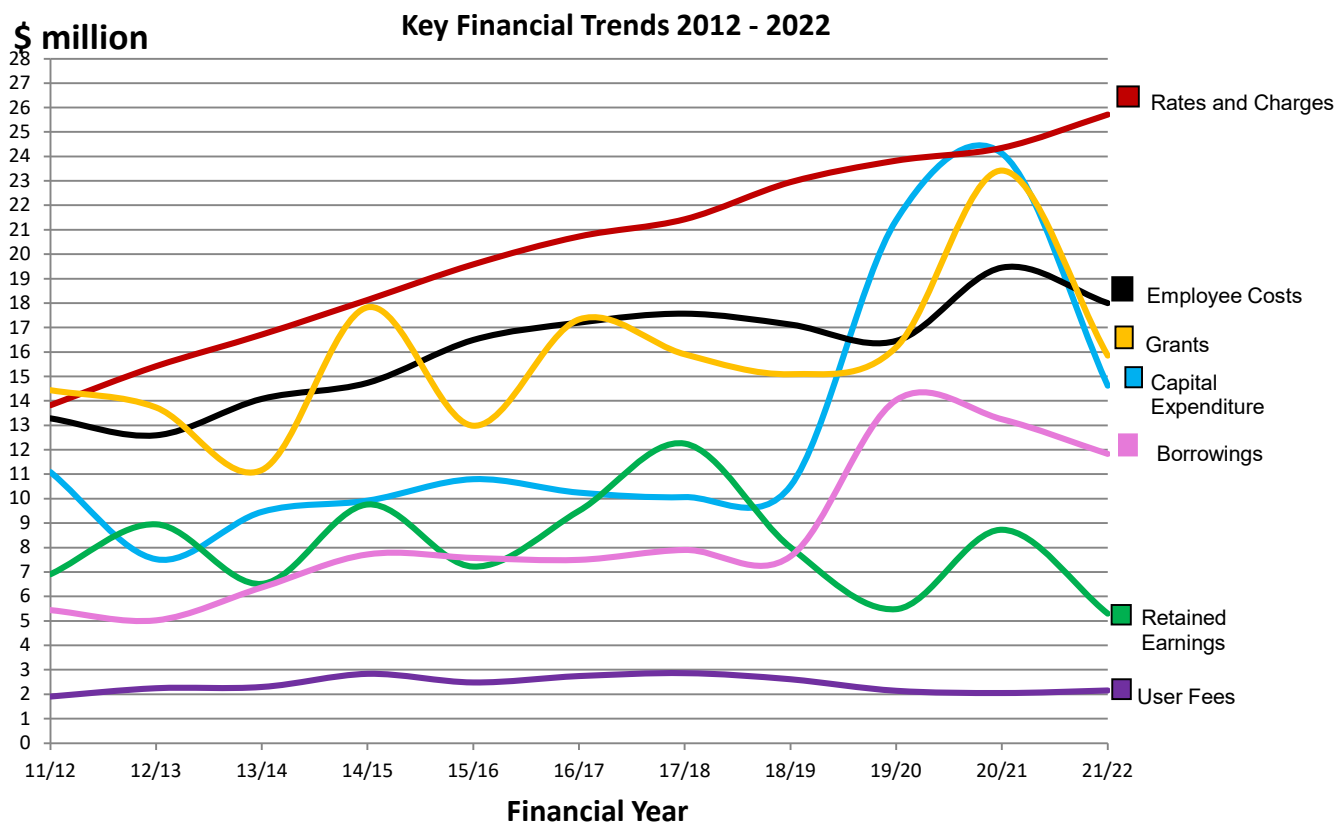


| | 2020-21 \$'000 | 2021-22 \$'000 |
|---|-------------------|-------------------|
| Total amount borrowed as at 30 June of the prior year | 14,031 | 13,254 |
| Total amount to be borrowed | 1,490 | 890 |
| Total amount projected to be redeemed | (2,267) | (2,313) |
| Total amount proposed to be borrowed as at 30 June | 13,254 | 11,831 |

Borrowing Schedule

| Loan No. | Lender | Drawdown | Loan Term | Rate | Type | Loan Purpose | Balance (01/07/21) | New Loans | Debt Redeemed | Balance (30/06/22) |
|---------------|---------------------|----------|-----------|------|----------------------|---------------------------------------|--------------------|-----------|---------------|--------------------|
| | | | Years | % | | | \$'000 | \$'000 | \$'000 | \$'000 |
| 1 | NAB | Nov-19 | 10 | 2.38 | Fixed | Bannockburn Rec Precinct Development | 1,210 | - | 130 | 1,080 |
| | | | | | | LASF DB Plan Contribution | 762 | - | 82 | 680 |
| | | | | | | Haddon Rec Upgrade | 65 | - | 7 | 58 |
| | | | | | | GP Food Production Precinct | 600 | - | 64 | 536 |
| | | | | | | Somerset Estate & The Well | 389 | - | 42 | 347 |
| 2 | NAB (Interest only) | Jun-16 | 10 | 3.97 | Fixed + Margin | Bannockburn Heart | 150 | - | - | 150 |
| 3 | NAB | Dec-11 | 10 | 6.65 | Fixed | Parkers Road Bridge, etc. | 34 | - | 34 | 0 |
| 4 | CBA (Interest only) | Jun-20 | 1 | 1.38 | 90 Day BBSW + Margin | Woody Yaloak Equestrian | 90 | 90 | 90 | 90 |
| | | | | | | Smythesdale Sports Oval | 150 | 150 | 150 | 150 |
| | | | | | | BSCS Redevelopment | 500 | 500 | 500 | 500 |
| | | | | | | World Game - Bannockburn Soccer Pitch | 150 | 150 | 150 | 150 |
| 5 | ANZ | Jun-20 | 10 | 1.91 | Fixed | GPS community & Civic Centre | 4,500 | - | 500 | 4,000 |
| 6 | NAB | Jun-20 | 10 | 2.23 | Fixed | GPS community & Civic Centre | 4,091 | - | 415 | 3,676 |
| 7 | CBA | Mar-21 | 4 | 0.66 | Fixed | BCSC | 563 | | 149 | 414 |
| Total 2020-21 | | | | | | | 13,254 | 890 | 2,313 | 11,831 |

4.7 KEY FINANCIAL TRENDS 2011-2021



Analysis of Trends

There are a number of interesting trends that are reflected in the above graph.

Capital Expenditure / Grants

Historically, Council's capital expenditure is closely correlated with grant revenue.

Rates and Charges / Grants

Council first identified the need to reduce its reliance on grant revenue and improve its rates and charges in 2005. The above graph demonstrates the result of this decision. Revenue from rates and charges are now at a more 'financially sustainable' level, given the level of growth in grants has generally reduced.

Rates and Charges / Employee Costs

The substantial growth in service delivery demands in recent years coupled with the need to broaden Council's rate base is reflected in the steady incline shown on the graph.

Retained Earnings / Borrowings

As retained earnings have been utilised over recent years to deliver various capital projects, borrowings have increased to fund the major capital works projects being delivered.

5 LONG-TERM STRATEGIES

5.1 FINANCIAL PLAN / PROJECTIONS

Council's Financial Plan is an integral component of the Council Plan. It establishes the financial targets necessary for Council to fund its strategies over a four year period. As stated in the Budget overview, the Budget has been framed within the parameters established in Council's Financial Plan.

The Act requires a financial plan to be prepared, describing both financial and non-financial resources (including human resources) for at least the next four financial years to achieve the strategic objectives in the Council Plan. In preparing the financial plan, Council must take into account all other plans and strategies in regard to services and initiatives which commit financial and non-financial resources for the period of the Financial Plan.

Council has prepared a Financial Plan for the four years 2021-22 to 2024-2025 as part of its ongoing financial planning to assist in adopting a budget within a longer term framework. The Financial Plan takes the strategic objectives and strategies as specified in the Council Plan and expresses them in financial terms for the next four years.

In the Financial Plan, Council is mindful of the need to comply with the following Principles of Sound Financial Management as contained in the Local Government Act:

- Manage financial risks faced by the Council prudently, having regard to economic circumstances
- Pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden
- Ensure that decisions are made and actions are taken having regard to their financial effects on future generations
- Ensure full, accurate and timely disclosure of financial information relating to the Council

The key financial objectives which underpin the Financial Plan are:

- Ensure long-term financial sustainability
- Deliver services in a cost-effective and efficient manner
- Ensure incomes are sustainable and consider community-wide and individual benefits (rates versus user charges and adherence to Council's Rating Strategy)
- Use debt finance where appropriate and within responsible limits
- Maintain cash reserves and operating surpluses at appropriate levels
- Identify and quantify long-term liabilities
- Meet social equity objectives through specific programs
- Manage the Shire's capital assets to maximise long-term community benefit
- Recognise that funding from State and Federal Government is a crucial element of financial sustainability
- Manage Council's retained earnings prudently

The Financial Plan has been substantially reviewed with a number of assumptions challenged and revised. Some of the more notable changes include:

- The need to significantly increase the amount of money being directed to the renewal of Council assets
- Reduction in the amount of cash being held in reserves
- Increase in the amount of non-rate income from land development opportunities and increased wind farm income in future years
- Reduction in capital grant funding on the basis that we will limit the amount of new construction
- Removal of future borrowings for sport and recreation projects
- Targeted staff increases in areas associated with programmed maintenance and renewal

Departing from Council's Financial Plan would send the wrong message to stakeholders including governments, ratepayers and future Councils. Council needs to adhere to the Financial Plan to ensure the long-term financial health of the organisation. The Financial Plan places Council on a sound financial footing into the foreseeable future.

5.2 FINANCIAL PERFORMANCE INDICATORS

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be used in the context of the organisation's objectives.

| Indicator | Measure | Note | Re-Budget 2020-21 | Budget 2021-22 | Projections | | | Trend + /o /- |
|-------------------------------|--|------|----------------------|-------------------|-------------|---------|---------|------------------|
| | | | | | 2022-23 | 2023-24 | 2024-25 | |
| Efficiency | | | | | | | | |
| Expenditure level | Total expenditure / no. of assessments | | \$3,972 | \$3,799 | \$3,764 | \$3,823 | \$3,873 | o |
| Revenue level | Residential rate revenue / No. of residential assessments | | \$2,071 | \$2,094 | \$2,173 | \$2,226 | \$2,281 | + |
| Workforce turnover | No. of resignations & terminations / average no. of staff | 1 | 24.0% | 16.0% | 13.9% | 13.9% | 13.9% | o |
| Liquidity | | | | | | | | |
| Working Capital | Current assets / current liabilities | 2 | 151.4% | 132.1% | 149.6% | 154.9% | 178.3% | + |
| Unrestricted cash | Unrestricted cash / current liabilities | | 98.8% | 91.4% | 96.9% | 97.1% | 123.1% | o |
| Obligations | | | | | | | | |
| Loans and borrowings | Interest bearing loans and borrowings / rate revenue | 3 | 54.4% | 46.0% | 49.6% | 41.8% | 51.6% | + |
| Loans and borrowings | Interest and principal repayments / rate revenue | 4 | 4.5% | 6.6% | 6.2% | 6.8% | 7.0% | + |
| Indebtedness | Non-current liabilities / own source revenue | | 75.5% | 46.1% | 52.2% | 43.4% | 47.7% | + |
| Asset renewal | Asset renewal expenditure / depreciation | 5 | 80.8% | 80.0% | 71.8% | 64.7% | 62.6% | - |
| Operating position | | | | | | | | |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue | 6 | -7.0% | -1.12% | 2.3% | 4.0% | 4.1% | + |
| Stability | | | | | | | | |
| Rates concentration | Rate revenue / adjusted underlying revenue | 7 | 58.0% | 59.1% | 58.5% | 58.3% | 58.6% | o |
| Rates effort | Rate revenue / property values (CIV) | | 0.4% | 0.4% | 0.4% | 0.4% | 0.4% | o |

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

NOTES TO INDICATORS

1 Workforce Turnover – 2020-21 revised budget includes redundancies of 21 Bannockburn Children Services staff.

2 Working Capital – The proportion of current liabilities represented by current assets. Working capital is forecast to remain at sustainable levels during the period of the Council Plan

3 Loans and Borrowings compared to rates – This ratio is forecast to remain at similar levels from 2021-22 with minimal movement in borrowings over this period.

4 Interest and Principal Repayments compared to rates – This ratio reflects scheduled loan repayments as described in the Borrowing Schedule in Section 4.6.

5 Asset renewal - This percentage indicates the extent of Council renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

6 Adjusted underlying result – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives.

7 Rates concentration - Reflects extent of reliance on rate revenues to fund all of Council's on-going services. The current ratio indicates that Council's reliance on government funding has diminished and this balance is expected to remain steady over the term of the Council Plan. It will be very difficult to improve this ratio within a rate capping environment.

5.3 NON-FINANCIAL RESOURCES

In addition to the financial resources to be consumed over the planning period, Council will also consume non-financial resources, in particular human resources. A summary of Council's anticipated human resource requirements for the 2021-22 year is shown below and further detail is included in Note 3.6 of this Budget.

| Indicator | Re-Budget 2020-21 | Budget 2021-22 | Projections | | |
|-------------------------------|----------------------|-------------------|---------------|---------------|---------------|
| | | | 2023-24 | 2024-24 | 2024-25 |
| Employee Costs ('000) | | | | | |
| - Operating | 19,460 | 18,034 | 18,659 | 19,289 | 19,937 |
| - Capital | - | 150 | 150 | 150 | 150 |
| Total | 19,460 | 18,204 | 18,809 | 19,439 | 20,087 |
| Employee Numbers (FTE) | 208 | 183 | 185 | 187 | 189 |

5.4 RATING INFORMATION

This section contains information on Council's past and foreshadowed rating levels, along with Council's rating structure and the impact of changes in property valuations. This section should be read in conjunction with Council's Rating Strategy which is available on Council's website.

Rating context

Rates and charges are an important source of revenue, accounting for 52% of income received by Council. Planning for future rate increases is therefore an important component of the Financial Planning process.

In 2005, it was identified that Council's low level of rate income was becoming unsustainable and that Council had to make a conscious decision to improve its financial position. To ensure this action did not have a detrimental impact on Council services, it was important to increase the unsustainably low rate base and to decrease Council's reliance on government funding.

Golden Plains Shire also faced, and continues to face, the following challenges:

- High population growth
- Increased demand for new services
- A history of significant dependence on grants, contributions and recoupments

- Substantial challenges associated with provision and renewal of roads, paths, and community and recreation facilities
- Supporting community based Committees of Management that currently manage the vast majority of community and recreation facilities on Council and Crown land
- Council's Rate Concentration is budgeted to be 58.9%, which has historically been 5-6% less than similar large rural shires. The current rate capping framework will not enable Council to improve this indicator without applying for a variation.
- Managing the competing interests of rural and urban communities and
- Maintaining the extensive road network of over 1,800 km

The following table demonstrates the effort Council has made in 202-22 to maintain its rate base at a sustainable level, reducing Council's reliance on government funding.

Average Rates and Charges per residential assessment

| Year | Average Residential Rate Revenue / Assessment \$ | Percentage Increase % | Rate Concentration | |
|----------|---|--------------------------|--------------------|--------------------------------|
| | | | Budget % | Victoria Councils Average % |
| 2003-04 | 584 | 9.40 | 29 | 44 |
| 2012-13 | 1,402 | 7.36 | 51 | 58 |
| 2013-14 | 1,523 | 8.64 | 46 | 60 |
| 2014-15 | 1,629 | 6.92 | 48 | 64 |
| 2015-16 | 1,740 | 6.80 | 45 | 60 |
| 2016-17 | 1,801 | 3.50 | 55 | 64 |
| 2017-18 | 1,858 | 3.10 | 50 | 55 |
| 2018-19 | 1,981 | 6.60 | 58 | 63 |
| 2019-20 | 2,038 | 2.92 | 60 | 60 |
| 2020-21* | 2,071 | 1.66 | 58 | 60 |
| 2021-22* | 2,116 | 2.14 | 59 | 60 |

Note: Figures from 2015-16 onward, are calculated using the Local Government Performance Reporting data and relate to residential properties only. The table includes the garbage charge which can increase more than the rate cap as garbage charges are based on a cost recovery methodology.

The level of required rates and charges are considered in context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the Golden Plains community. Golden Plains Shire Council still remains very successful in obtaining government funding to minimise the burden on its ratepayers, while remaining a progressive and developing shire.

Current Year Rates and Charges

The following table sets out historic and future proposed increases in revenue from rates and charges and total rates to be raised, based on the forecast financial position as at 30 June 2021. There is an increase of \$50 in the 2021-22 annual garbage charge with \$20 being the increase in landfill levy prescribed by the State Government effective from 1 July 2021 and \$10 increased recycling costs and \$20 increase for landfill rehabilitation and roadside stockpile removal works.

| Year | General Rate and Municipal Charge Increase % | Garbage Charge % | Total Rates and Charges Raised '000 |
|---------|---|---------------------|--|
| 2015-16 | 6.23 | (4.8) | 19,435 |
| 2016-17 | 2.32 | 3.57 | 20,427 |

| | | | |
|---------|------|-------|--------|
| 2017-18 | 2.00 | 2.20 | 21,315 |
| 2018-19 | 2.25 | 31.00 | 22,903 |
| 2019-20 | 2.50 | 0 | 23,649 |
| 2020-21 | 2.00 | 1.50 | 24,357 |
| 2021-22 | 1.50 | 15.00 | 25,724 |
| 2022-23 | 1.50 | 9.00 | 26,538 |
| 2023-24 | 1.50 | 4.50 | 27,731 |
| 2024-25 | 1.50 | 4.50 | 28,656 |

Rating structure

Council has established a rating structure which is comprised of three key elements. These are:

- Property values, which form the central basis of rating under the Local Government Act 1989
- A 'user pays' component to reflect usage of certain services provided by Council
- A fixed municipal charge per property to cover some of the administrative costs of the Council.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across residents.

One of the challenges of our legislated rating system is high population growth. Properties in growth townships with increasing property values will continue to pay much higher rate increases than properties in other areas of Golden Plains. This means properties in growth townships typically experience rate increases much higher than the average rate cap. As a result, other areas of Golden Plains experience rate decreases. In an effort to make this system fairer in 2019-20 Council decreased total rate revenue (which is distributed using property values) and increased the revenue raised from the fixed municipal charge. This approach will ensure that all ratepayers contribute a higher minimum amount and less revenue will be contributed from a property valuation based rating system. There is an increase in the municipal charge from \$306 to \$310.40 in line with the 1.5% rate cap increase.

Council makes two further distinctions within the property value component of rates based on the purpose for which the property is used and whether it is located within a defined geographic growth area.

Having reviewed the various valuation bases for determining the property value component of rates, Council has determined to apply a Capital Improved Value (CIV) basis on the grounds that it provides the most equitable distribution of rates across the municipality. There are currently no plans to change that basis, but Council does review its rating structure every four years.

The existing rating structure comprised eight differential rates. These are defined in detail in Appendix 6.1, however a brief summary is as follows:

Residential – Base rate (cents per dollar of Capital Improved Value, CIV)

Business, Industrial & Commercial - 100% of residential rate

Business, Industrial & Commercial Bannockburn - 120% of residential rate

Farm Land Broadacre - 85% of residential rate

Farm Intensive– 90% of residential rate

Farm < 40 Hectares– 100% of residential rate

Non Farm Vacant Land – 200% of residential rate and

Developable Vacant Land – 100% of residential rate

These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Act. Council also levies a municipal charge and a garbage collection charge as allowed under the Act. A brief explanation of each rating component is provided below.

General Rates: General rates are calculated by multiplying the "rate in the dollar" by the property's capital improved value.

Growth Differentials: Growth differentials are applied to properties in defined geographic growth areas. Growth differentials are calculated in the same manner as general rates but the rate in the dollar is slightly higher. This revenue partially funds Council's strategic planning function.

Municipal Charge: The municipal charge is used to collect a portion of revenue not linked to property value, but paid equally by all ratepayers. The charge is applied pursuant to s.159 of the Local Government Act and is intended to cover some of the administrative costs of Council.

The municipal charge is a flat charge, irrespective of the valuation of a property. For lower valued properties, it means that the total rates as a percentage of the property's CIV is higher when compared to higher valued properties. Its function is to ensure that low valued properties pay a fair share of the total rates burden. If Council did not apply a municipal charge the general rate would rise and the rates on higher valued properties would increase substantially. This would be contrary to Council's responsibility to provide a fair and equitable system of rating.

Garbage Charge: The garbage charge is levied on a full cost recovery basis to cover the kerbside collection of household waste and recycling. Any surplus generated from the garbage charge will be offset against future garbage costs, in line with full cost recovery principles. There is an increase of \$50 in the 2021-22 annual garbage charge with \$20 the increase in landfill levy prescribed by the State Government, \$10 increase from additional recycling costs and \$20 increase for landfill rehabilitation and roadside stockpile removal works.

In February 2020, the State Government released its waste related circular economy policy 'Recycling Victoria – A New Economy'. A key action included was the increase in the State Government landfill levy fees over 3 years to bring it into line with other States. The increase in 2020-21 was \$20 per tonne which the State Government decided to defer in response to the COVID-19 pandemic, with the increase effective from 2021-22. The annual increase translated to \$10 per household per year. Deferral of the increase has resulted in the 2021-22 increase for both the 2020-21 and 2021-22 years applied to the 2021-22 year at \$40 per tonne which will increase the waste charge by around \$20 per household in the 2021-22 year.

When comparing the rates and charges in Golden Plains Shire with those of other Councils, the municipal charge should be included in the calculation. There is a misconception in the community that when the municipal charge is taken into account Golden Plains is a high rating council. That is not the case.

Detailed analysis of the rates to be determined for the 2021-22 year is contained in Appendix 6 'Rates and Charges Statutory Disclosures'.

Council has adopted a formal *Rating Strategy* that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used.

A review of the Rating Strategy was completed in 2019-20 with the desired outcome of greater rate equity between different rating categories across the Shire, which resulted in the following changes:

- Removing growth differentials
- Establishing separate farm differentials for broadacre, intensive and small farms
- Increase business property differential rate to 120% for Bannockburn

This review has resulted in ten differential rates being reduced to 8 due to the removal of 5 growth differentials, establishment of 2 new farm differentials and 1 new business differential.

General Revaluation of Properties

As required by the Local Government Act, a revaluation of all properties within the municipality was carried out during 2020-21 and will be applied from 1 July 2021 for the 2021-22 year. Valuations and rates in the dollar are indicative only as they are based on the draft 2021 Revaluations available at 3 April 2021. These rates in the dollar will be recalculated in May 2021 following certification of the 2021 Revaluation by the Valuer-General, in order to ensure compliance with the rate capping provisions of the Local Government Act.

The outcome of the preliminary 2021 general revaluation resulted in an increase in property valuations throughout the municipality. Overall, property valuations across the municipal district increased by 12.5% since the last general valuation conducted in 2020. State legislative changes now require councils to conduct general revaluations annually from 1 July 2018. Therefore, the next general revaluation will be conducted in 2022 and will be applied from 1 July 2022.

The following tables demonstrates the average percentage increase for each property type.

| Property Type | Average Value Increase/ (Decrease) 2021-22 |
|---|--|
| Residential Improved | 12.83% |
| Business, Industrial & Commercial | 17.43% |
| Business, Industrial & Commercial Bannockburn | 11.03% |
| Farm Land Broadacre | 10.34% |
| Farm Land Intensive | 8.79% |
| Farm Land < 40 Hectares | 5.32% |
| Non Farm Vacant Land | 18.56% |
| Vacant Land Non-Developable | 18.30% |

Fire Services Property Levy

From 1 July 2013 a new fire levy was introduced and applies to all private property owners – including persons and organisations that do not currently pay council rates, such as churches, charities, private schools and RSL's. Council properties will also be subject to the fire levy. Under the Fire Services Property Levy Act 2012, introduced as a result of recommendations by the Victorian Bushfires Royal Commission (VBRC), the Fire Services Property Levy (FSPL) is collected by Council on behalf of the State Government, to fund the operations of the MFB and CFA, hence Council does not recognise any income and this levy is not included in any rating calculation or comparison.

However, it is important to note that this charge will appear on annual and quarterly rate notices.

5.5 OTHER STRATEGIES AND PLANS

In addition to the Council Plan (incorporating the Municipal Public Health and Wellbeing Plan) and Financial Plan, the Budget is shaped by Community Plans and numerous other Council plans and strategies as detailed below:

EXECUTIVE UNIT

- Communication and Marketing Strategy
- Community Engagement Strategy
- Economic Development & Tourism

COMMUNITY DEVELOPMENT

- Community Development Strategy
- Open Space Strategy
- Arts and Culture Strategy
- Access and Inclusion Plan
- Play Space Strategy
- Recreation Strategy
- Paths and Trails Strategy
- Youth Development Strategy
- Bannockburn Community Infrastructure Development Plan

HUMAN SERVICES

- Municipal Early Years Plan
- Active Ageing and Inclusion Plan

CORPORATE SERVICES

- Annual Budget
- Internal Audit Plan
- Municipal Emergency Management Plan
- Rating Strategy
- Procurement Strategy
- Risk Management Strategy

PEOPLE AND CULTURE

- Organisational Development Strategy
- Customer Services Strategy

DIGITAL TRANSFORMATION

- Digital Transformation Strategy
- Information Governance Framework
- ICT Strategy
- Records Management Strategy

DEVELOPMENT

- Municipal Strategic changes
- Environment Strategy
- Golden Plains Food Production Precinct Concept Plan
- Roadside Weed Management Plan
- Bruces Creek Master Plan, Bannockburn
- Heritage Study
- Urban Design Frameworks – Bannockburn; Smythesdale; Inverleigh; Rokewood, Corindhap, Dereel; Batesford
- Domestic Animal Management Plan
- Rural Land Use Strategy
- Northern Settlement Strategy
- Municipal Fire Management Plan
- Domestic Waste Water Management Plan

WORKS

- Road Strategy
- Waste Management Strategy
- Asset Management Strategy
- Stormwater Management Plan
- Road Management Plan

6 APPENDICES

6.1 DECLARATION OF RATES AND CHARGES

Recommendation

1. Amount Intended to be Raised

An amount of \$25,443,830 (or such other amount as is lawfully raised as a consequence of this resolution) be declared as the amount which Council intends to raise by general rates, the municipal charge and the annual service charges (described later in this resolution), which amount is calculated as follows:

| | |
|---|--------------|
| General Rates | \$18,513,266 |
| Municipal Charge | \$3,404,175 |
| Annual Service (Garbage) Charge | \$3,541,230 |
| Supplementary Rates Income | \$150,000 |
| Municipal Charge on Supplementary Rates | \$15,000 |
| Interest on Rates | \$100,000 |

2. General Rates

2.1. A general rate be declared in respect of the 2021-22 Financial Year.

2.2. It be further declared that the general rate be raised by the application of differential rates.

2.3. A differential rate be respectively declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

2.3.1. Residential Improved

Any land which:

- 2.3.1.1. is used primarily for residential purposes; and
- 2.3.1.2. does not have the characteristics of Residential Improved (Growth Area).

2.3.2. Business, Industrial and Commercial

Any land which:

- 2.3.2.1. is used primarily for commercial or industrial (including extractive industry) purposes; and
- 2.3.2.2. does not have the characteristics of Business, Industrial and Commercial (Growth Area).

2.3.3. Business, Industrial and Commercial (Bannockburn Area)

Any land which:

- 2.3.3.1. is used primarily for commercial or industrial (including extractive industry) purposes;
- 2.3.3.2. is located within any of the areas bounded by the continuous and unbroken lines and the plans is attached in the Schedule included in the Annual Budget; and
- 2.3.3.3. is designated as such in Council's rating database.

2.3.4. Farm Land Broadacre

Any land which:

- 2.3.4.1. is over 40 hectares in area; and
- 2.3.4.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- 2.3.4.3. is used by a business that:
 - 2.3.4.3.1. has a significant and substantial commercial purpose or character; and
 - 2.3.4.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.4.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

2.3.5. Farm Land Intensive

Any land which:

- 2.3.5.1. is over 2 hectares and less than 40 hectares in area; and
- 2.3.5.2. is intensively farmed; and
- 2.3.5.3. is used by a business that:
 - 2.3.5.3.1. has a significant and substantial commercial purpose or character; and
 - 2.3.5.3.2. seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
 - 2.3.5.3.3. is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

2.3.6. Farm Land < 40 hectares in area

Any land which:

- 2.3.6.1. is over 2 hectares and less than 40 hectares in area; and
- 2.3.6.2. is used primarily for grazing, dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities.

2.3.7. Non Farm Vacant Land

Any land which:

- 2.3.7.1. is not used primarily for residential, commercial or industrial (including extractive industry) purposes; and
- 2.3.7.2. does not have the characteristics of Farm Land, Farm Land (Growth Area), Non Farm Vacant Land (Growth Area), Vacant Land Non Developable or Vacant Non Developable Land (Growth Area)

2.3.8. Vacant Land Non Developable

Any land which:

- 2.3.8.1. is located in the Farming Zone (as zoned within the Golden Plains Planning Scheme); and
- 2.3.8.2. does not have the characteristics of Farm Land or Farm Land (Growth Area), and
- 2.3.8.3. cannot be used for residential, commercial or industrial (including extractive industry) purposes due to the constraints of the Golden Plains Planning Scheme.

- 2.4. Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described in this resolution) by the relevant cents in the dollar indicated in the following table, or such lesser amount as required to achieve compliance with Part 8A – Rate caps of the Local Government Act 1989:

2.5.

| Category | Cents in the dollar on CIV* |
|--|--|
| Residential Improved | 0.002666 cents in the dollar of Capital Improved Value |
| Business, Industrial and Commercial | 0.002666 cents in the dollar of Capital Improved Value |
| Business, Industrial and Commercial (Bannockburn Area) | 0.003199 cents in the dollar of Capital Improved Value |
| Farm Land Broadacre | 0.002266 cents in the dollar of Capital Improved Value |
| Farm Land Intensive | 0.002399 cents in the dollar of Capital Improved Value |
| Farm Land < 40 Hectares | 0.002666 cents in the dollar of Capital Improved Value |
| Non Farm Vacant Land | 0.005332 cents in the dollar of Capital Improved Value |
| Vacant Land Non Developable | 0.002666 cents in the dollar of Capital Improved Value |

*The above rates in the dollar are indicative only as they are based on the draft 2021 Revaluations available at 3 April 2020. These rates in the dollar will be recalculated in May 2021 following certification of the 2021 Revaluation by the Valuer-General, in order to ensure compliance with the rate capping provisions of the Local Government Act.

2.6. It be recorded that Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions, and that

- 2.6.1. the respective objectives of each differential rate be those specified in the Schedule included in the Annual Budget;
- 2.6.2. the respective types or classes of land which are subject to each differential rate be those defined in this resolution;
- 2.6.3. the respective uses and levels of each differential rate in relation to those respective types or classes of land be those described in this resolution; and
- 2.6.4. the relevant
 - 2.6.4.1. uses of;
 - 2.6.4.2. geographical locations of;
 - 2.6.4.3. planning scheme zonings of; and
 - 2.6.4.4. types of buildings on;the respective types or classes of land be those described in this resolution.

3. Municipal Charge

- 3.1. A municipal charge be declared in respect of the 2021-22 Financial Year.
- 3.2. The municipal charge be declared for the purpose of covering some of the costs of Council.
- 3.3. The municipal charge be in the sum of \$310.60 for each rateable land (or part) in respect of which a municipal charge may be levied.
- 3.4. It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

4. Annual Service (Garbage) Charge

- 4.1. An annual service charge be declared in respect of the 2021-22 Financial Year.
- 4.2. The annual service charge be declared for the collection and disposal of refuse (including recyclables).
- 4.3. The annual service charge be:
 - 4.3.1. in the sum of \$385 for each rateable land (or part) in respect of which the annual service charge may be levied; and
 - 4.3.2. based on ownership of any land used primarily for residential purposes within the area designated for waste collection in the plan, which are the criteria for the annual service charge so declared.

5. Consequential

- 5.1. It be recorded that Council requires any person to pay interest on any amount of rates and charges to which:
 - 5.1.1. that person is liable to pay; and
 - 5.1.2. have not been paid by the date specified for their payment
- 5.2. The Chief Executive officer be authorised to levy and recover the general rates, municipal charge and annual service charge in accordance with the Local Government Act 1989.
- 5.3. The Chief Executive officer be authorised to make so much of Council's rating database available as is reasonably necessary to enable any person to ascertain the designation of any land located within any of the areas bounded by the continuous and unbroken lines in the plans attached to this resolution.

SCHEDULE

Residential Improved

Objective:

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the resolution.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Business, Industrial and Commercial**Objective:**

To encourage commerce and industry, and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Business, Industrial and Commercial (Bannockburn Area)**Objective:**

To enable more resources to be devoted to strategic planning of Business, Industrial and Commercial (Growth Area) (including planning for the infrastructure and community needs of those operating businesses on Business, Industrial and Commercial (Growth Area)), to encourage commerce and industry and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Farm Land Broadacre**Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (Growth Area) (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land (Growth Area)), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Farm Land Intensive**Objective:**

To enable more resources to be devoted to strategic planning of Farm Land (Growth Area) (including planning for the infrastructure and community needs of those operating farms or residing on Farm Land (Growth Area)), to encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Farm Land < 40 Hectares**Objective:**

To encourage farming activity and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2021-22 Financial Year.

Non Farm Vacant Land**Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to encourage development of that land and to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Vacant Land Non Developable**Objective:**

To enable more resources to be devoted to strategic planning of Non Farm Vacant Land (including planning for the infrastructure and community needs of those who may come to occupy Non Farm Vacant Land), to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

- Construction and maintenance of public infrastructure
- Development and provision of health and community services and
- Provision of general support services

Types and Classes:

Rateable land having the relevant characteristics described in the recommendation.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

ABBREVIATIONS

| Abbreviation | Description |
|--------------|--|
| ANZ | Australia and New Zealand Bank |
| Assoc | Association |
| B'burn | Bannockburn |
| CALD | Culturally and Linguistically Diverse |
| CFA | Country Fire Authority |
| CIV | Capital Improved Value |
| cont. | Continued |
| CPI | Consumer Price Index |
| EB | Enterprise Bargaining |
| EFT | Equivalent Full Time staff numbers |
| EPA | Environmental Protection Authority |
| Eques | Equestrian |
| Equip | Equipment |
| ERP | Estimated Resident Population |
| ESC | Essential Services Commission |
| FAG | Federal Assistance Grants |
| FOI | Freedom of Information |
| FTE | Full Time Equivalent |
| Furn | Furniture |
| GIS | Geographic Information System |
| GP | Golden Plains |
| GST | Goods and Services Tax |
| HACC | Home and Community Care |
| hr | Hour |
| ICT | Information Communication Technology |
| Incl. | Inclusive of |
| IVAN | Golden Plains Shire Council Youth Van |
| k | Thousand |
| km | Kilometre |
| l | Litre |
| LASF DB Plan | Local Authorities Superannuation Fund Defined Benefit Plan |
| LGFV | Local Government Funding Vehicle |
| LIC | Land Information Certificate |
| m | Million |
| MAV | Municipal Association of Victoria |
| MBS | Municipal Building Surveyor |
| MCH | Maternal and Child Health |
| MFB | Metropolitan Fire Brigade |
| MOU | Memorandum of Understanding |
| N/A | Not applicable |

| Abbreviation | Description |
|--------------|---|
| NAB | National Australia Bank |
| OH&S | Occupational Health and Safety |
| POA | Price on Application |
| Rec. | Recreation |
| Reg. | Regulation |
| Re-Budget | Revised Budget |
| RSL | Returned Services League |
| SES | State Emergency Service |
| SRO | State Revenue Office |
| VAGO | Victorian Auditor General's Office |
| VCAL | Victorian Certificate of Applied Learning |
| VCAT | Victorian Civil and Administrative Tribunal |
| VGC | Victoria Grants Commission |
| WDV | Written Down Value |

GLOSSARY

| | Definition |
|-------------------------------|---|
| Ad Valorem Rates | Rates based on the valuation of a property as opposed to a flat charge. |
| Capital Expenditure | The purchase or construction of assets that are expected to have a life of more than 1 year. |
| Capital Grants | Grants that are paid to fund projects of a capital nature, including capital expenditure on Council owned land and operating expenditure of a capital nature on Crown land. |
| Cash | Includes cash on hand and highly liquid investments. |
| Contracts and Materials | Includes payments to third parties for goods received and services rendered. |
| Contributions and Recoupments | Includes income for works performed by Council on behalf of third parties, contributions from community groups towards the construction or upgrade of community assets, contributions either in cash or in kind from developers, and minor recoups of some operating expenditure. |
| Council Plan | An annual plan containing Council's strategic objectives, strategic indicators and business plan strategies for the next 4 years. |
| CPI | Consumer Price Index, being a measure of the movement of prices in the economy over time. |
| Current Assets | Assets that are expected to be consumed or converted into cash within 1 year such as stock on hand, debtors, cash and investments. |
| Current Liabilities | Amounts owed to third parties by the Council that are expected to be settled within 1 year, such as trust funds, sundry creditors, and annual leave accrued. |
| Debt Servicing | The interest expense of borrowings. |
| Depreciation | The systematic allocation of the net cost of a long-term asset over its useful life. Depreciation is an annual operating expense; therefore it is the process of expensing long-term costs. |
| Employee Costs | Wages and salaries paid to employees plus labour on-costs such as superannuation, WorkCover premium, annual leave, long service leave and Fringe Benefits Tax. |
| Grants | Includes granted assets (usually cash) received from third parties such as Government Departments towards the cost of programs and capital expenditure. |
| LGFV | Local Government Funding Vehicle is a project the MAV has undertaken on behalf of all Victorian Councils. It is expected to provide significant savings to the sector by raising funds via the Bond market. |
| MAV | Municipal Association of Victoria – the main industry body representing Victorian Councils. |
| Non-Current Assets | Assets with a useful life of more than 1 year, such as land, buildings, plant and machinery, furniture and equipment, and infrastructure. |
| Non-Current Liabilities | Amounts owed to third parties by the Council that are not expected to be settled within 1 year, such as long-term loans. |
| Operating Expenditure | Expenditure on Materials and Services, employee costs, depreciation and debt servicing. |
| Income | Income received from rates and charges, grants and subsidies, contributions and recoupments, user fees, interest on investments and net gain/(loss) on disposal. |
| Overheads | Includes postage, vehicle operating costs, telephone, information technology, accounts payable, accounts receivable, depot operating costs, furniture and equipment, cleaning, lighting, heating, printing and stationery, office building maintenance, word processing, and insurance. |
| Own Source Revenue | Revenue, plus profit on sales, less grants. |
| Rate-in-the-dollar | The ad-valorem rates on an individual property divided by the total valuation of the property. |
| Rates and Charges | Rates and Charges consists of general rates, municipal charge, garbage charge and State Landfill Levy charge (including Supplementary assessments) |
| Retained Earnings | The accumulated surpluses from prior accounting periods represented by working capital or net current assets (current assets less current liabilities). |

| | Definition |
|-----------------------------------|---|
| Financial Plan | Council's Financial Plan that sets out Council's long-term financial strategy for a four-year period. This document forms part of the Council Plan. |
| Supplementary Rates | Rates levied on properties during the year as a result of new building works, land subdivisions, or land consolidations. |
| "The Act" | Unless otherwise stated, the Local Government Act 1989. |
| Underlying Result from Operations | The annual operating surplus or deficit in a 'normal' year. It excludes major 'one-off' items that distort the true financial performance of the Council. |
| VGC | Victoria Grants Commission – a body charged with the allocation of federal untied grants to Victorian Councils. |
| WDV of Assets Sold | The Written Down Value of an asset is an operating expense. It represents the undepreciated net cost of a long-term asset at the time it is sold. In the case of land sales, it represents the cost of land sold. |
| Working Capital | A measure of short-term liquidity represented by current assets less current liabilities. |



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💻 goldenplains.vic.gov.au

CUSTOMER SERVICE HOURS

Bannockburn Customer Service Centre
8.30am to 5pm, Monday to Friday

The Well, Smythesdale
8.30am to 5pm, Monday to Friday

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📘 GoldenPlainsShire

👤 GoldenPlainsMayor