

MITCHELL SHIRE ANNUAL REPORT 2021 - 2022



CONTACT COUNCIL

Our main offices are located at 113 High Street, Broadford.

Ph: (03) 5734 6200
Fax: (03) 5734 6222

Email: mitchell@mitchellshire.vic.gov.au
Web: www.mitchellshire.vic.gov.au

CUSTOMER AND LIBRARY SERVICE CENTRES

113 High Street, Broadford
12 Sydney Street, Kilmore

125 Anzac Avenue, Seymour
12/81 High Street, Wellington Square, Wallan

We also provide some limited customer service through our Facebook pages:

Mitchell Shire Council, Mitchell Shire Council Fire Information, Mitchell Youth Services, Mitchell Shire Leisure Services, Animals of Mitchell Shire and Discover Mitchell.

While our main offices are located in Broadford, we also have staff and/or services at nearly 40 sites across the municipality including our Wallan office, depots, kindergartens, leisure centres, customer and library service centres, maternal and child health centres, outdoor pools, sports stadiums, and youth centres.

ABOUT THE ANNUAL REPORT

All Victorian Councils are required to provide an Annual Report that includes a Report of Operations and information about any major changes that have taken place, major capital works, economic or other factors that have had an impact on Council's performance and a summary of activity and achievements.

The Annual Report also shows how Mitchell has performed against the commitments set in the Council Plan and Budget, as well as prescribed service performance indicators and an audited Performance Statement and Financial Statements.

Mitchell Shire Council acknowledges the Taungurung and Wurundjeri Woi Wurrung people as the Traditional Owners of the lands and waterways in the area now known as Mitchell Shire.

We pay our respect to their rich cultures and to Elders, past, present, and emerging, as well as other Aboriginal and Torres Strait Islander people who live, work, and play in the area.

COPIES OF THE ANNUAL REPORT

In an effort to reduce the impact on the environment and to reduce costs, limited copies of this document have been printed.

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ABOUT THE MUNICIPALITY

Mitchell Shire is Victoria's fastest growing municipality, with the southern-border strategically placed just 40 kilometres from Melbourne and the northern-border forming part of the Goulburn Valley.

As an interface growth area, we offer a mix of rural and urban living with affordable housing and a diversity of lifestyle and housing choices.

Mitchell Shire has a population of 53,480¹, and is projected to grow to 181,591² by 2041, and that most of this growth will occur in and around the southern townships of Beveridge, Kilmore, and Wallan.

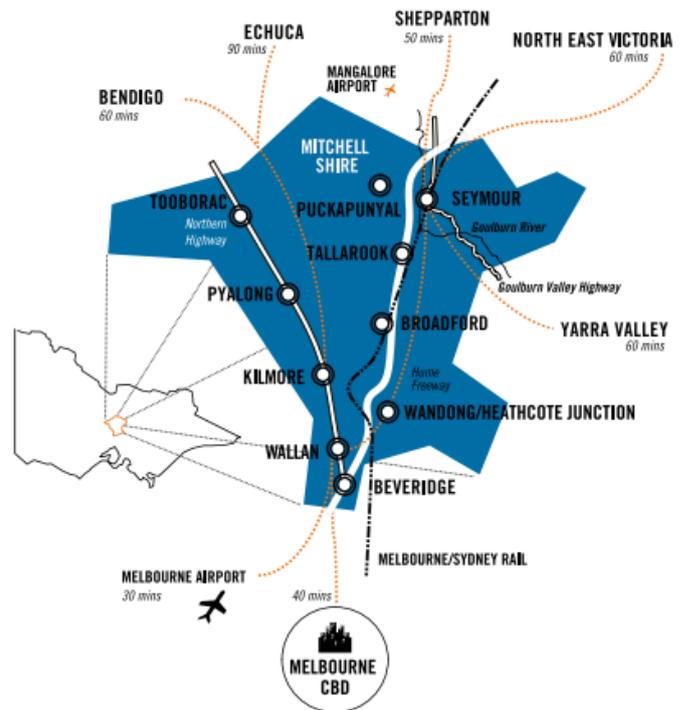
We have a high commuter workforce, and our community relies heavily on regional rail and road networks to travel to and from work and for day-to-day community activities.

Key employers within the shire include Puckapunyal Military Area, Council, hospitals, health services, schools and childcare, retail and services, Ralphs Meats and Nestle. Our agricultural, equine and tourism industries are also important contributors to our local economy.

Our rolling foothills, open farmland, mountain ranges, rivers, creeks, and natural environment are key attributes of our landscape amenity. This also means parts of our municipality are subject to natural disasters such as fires, storms, and floods.

At 2,862 square kilometres³, we are a large municipality with many larger and smaller townships and communities. These include Beveridge, Broadford, Bylands, Clonbinane, Forbes, Glenaroua, Glenhope, Glenhope East, Heathcote Junction, Heathcote South, High Camp, Hilldene, Hughes Creek, Kilmore, Kilmore East, Mia Mia, Moranding, Northwood, Nulla Vale, Puckapunyal, Pyalong, Reedy Creek, Seymour, Sugarloaf Creek, Sunday Creek, Tallarook, Tooborac, Trawool, Tyaak, Upper Plenty, Wallan, Wallan East, Wandong, Waterford Park, Whiteheads Creek and Willowmavin.

We also cover parts of Avenel, Donnybrook, Flowerdale, Highlands, Mangalore, Strath Creek, and Tarcombe.



¹ ID. forecast, 2022

² ID. forecast, 2022

³ Australian Bureau of Statistics 3218.0 Regional Population Growth 2021/22.

Who we are: an overview of our diverse community

Population

48,969
2021



170,830
2041



248.86%
rate of change

Breakdown by Township

	2021	2041
Beveridge	4,632	72,040
Broadford area	5,333	9,839
Kilmore - Kilmore East	9,781	21,012
Pyalong - Rural North West	2,075	2,429
Rural North East	2,889	3,022
Seymour	6,650	9,893
Wallan	14,473	48,890
Wandong - Heathcote Junction area	3,135	3,705



Gender split and age



50.4%
Male



49.6%
Female

Other Gender Identifications -
No data collected at this stage



9.64%
Infants to
Preschool
(0 to 5)



7.77%
Childhood
(6 to 11)



17.25%
Young People
(12 to 24)



51.84%
Adults
(25 to 64)



13.49%
Older People
(65+)

Aboriginality in Mitchell Shire 2016



1.6% of the total population
higher than
the Victorian average of **0.8%**
(ABS, 2016).

654 Aboriginal and Torres Strait Island people

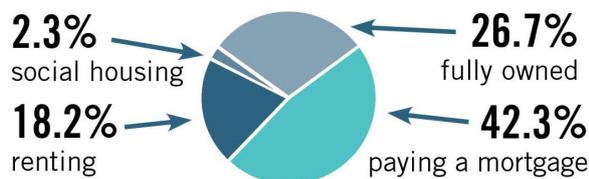
Country of Birth



UK **3.2%**
NZ **1.1%**
India **.7%**



Tenure - Mitchell Shire in 2016



Languages - Most Spoken



84.8% English
0.5% Italian
0.4% Mandarin
0.3% Punjabi

Private Dwellings



16,289

*2021 Forecast

Household Makeup



33.0%
Couples with
children



24.4%
Couples without
children



11.7%
One parent
families



20.2%
Lone
person



2.2%
Group
household



7.5%
Other
households

OUR COUNCILLORS

Mitchell Shire has three wards: South, Central and North. Residents are represented by three Councillors in each ward. The Mayor is elected by the Councillors and holds office for 12 months. The last general Council election was held in October 2020.

In February 2022 Councillor Christine Banks resigned from Mitchell Shire Council. The Victorian Electoral Commission conducted a countback of votes from the general election held in October 2020 to fill the vacancy, and David Lowe was elected as a councillor for Mitchell Shire's South Ward.



CR BOB CORNISH
SOUTH WARD COUNCILLOR



CR ROB ELDRIDGE
SOUTH WARD COUNCILLOR



CR DAVID LOWE
SOUTH WARD COUNCILLOR



CR LOUISE BANNISTER
CENTRAL WARD COUNCILLOR



CR NATHAN CLARK
CENTRAL WARD COUNCILLOR



CR ANNIE GOBLE
CENTRAL WARD COUNCILLOR



MAYOR
CR BILL CHISHOLM
NORTH WARD COUNCILLOR



CR RHONDA SANDERSON
NORTH WARD COUNCILLOR



DEPUTY MAYOR
CR FIONA STEVENS
NORTH WARD COUNCILLOR

COUNCILLOR CHRISTINE BANKS (SOUTH WARD)

Councillor Banks moved with her husband to Wallan in 1983, when the town was small and there were more paddocks than houses, raised their children, and pursued her life-long passion for horses.

As Wallan has grown, her passion for protecting open space and wildlife corridors prompted her participation in the 2020 Council Election, success proving to her that anyone can have an opportunity to shape the future of their community if they are just prepared to put themselves forward.

Her focus is on balancing appropriate development with amenity, and maintaining the country feel that is so valued by the community.

Cr Banks was elected in October 2020 and resigned in February 2022.

COUNCILLOR LOUISE BANNISTER (CENTRAL WARD)

Growing up on a farm near Seymour, Cr Bannister now lives in Kilmore with her partner Patrick and their infant son Hamish and values the unique lifestyle that Mitchell Shire has to offer.

Her belief in preserving this lifestyle, while still encouraging growth in community health and well-being, local economy and education drives her to promote transparency and communication between Council and community.

Cr. Bannister completed a Bachelor of Communications from Melbourne University and later a degree in Education and a Master of Applied Linguistics. She has had experience working in advocacy and research as well as community engagement.

Cr Bannister's appreciation and recognition of both the history and future of Mitchell drives her commitment to her community along with a strong focus on advocacy and evidence-based research to provide much needed infrastructure and services.

Cr Bannister was elected in October 2020.

MAYOR, COUNCILLOR BILL CHISHOLM (NORTH WARD)

Councillor Chisholm, a long-time resident of the Tooborac/Pyalong community, has had an interesting and varied career in small business, from part-owning and managing a local service station, to farming and fencing enterprises.

A large part of his life experience involves raising a happy and successful family, travel, and community involvement, including School Council, Landcare, the local CFA, and other community organisations.

These varied experiences have provided him with a strong understanding of the requirements of small business and the expectations and needs of rural communities and small towns. He fully appreciates the need for sound financial management and getting the best value for every dollar.

Cr Chisholm lives with his wife Liz and family on a rural property in the Tooborac area and treasures this unique and beautiful rural environment and a supportive community.

Cr Chisholm was first elected 2012 and then again in 2016 and 2020.

COUNCILLOR NATHAN CLARK (CENTRAL WARD)

Cr Clark moved to historic Kilmore with his wife and two daughters just like many thousands of others are choosing to do.

He has a background in computer science and telecommunications, holds an Executive MBA and Master of Commerce with a passion for economics and finance, and has interests in farming activities in the Heathcote wine region to our north. He has enjoyed leadership positions in various community organisations.

Cr Clark is particularly concerned with the liveability of the communities as they transform through growth, ensuring that the existing lifestyles are preserved as best as possible, that the new communities thrive, and that we retain the wealth generated from rezoning for the benefit of existing and future residents.

He is passionate about the history of Kilmore and dealing with the impact of heavy vehicles on the main street, understanding that it takes the coordinated and committed efforts of many tiers of government to effect change.

Councillor Clark was elected in October 2020.

COUNCILLOR BOB CORNISH (SOUTH WARD)

Councillor Cornish has lived in Wallan with his wife Pauline and children for more than 40 years.

Given the expected population growth in the municipality, Cr Cornish wants to ensure that infrastructure and facilities keep pace with the community's needs. Cr Cornish is focussed on ensuring that rate revenue is spent wisely, and that grant opportunities are maximised for the benefit for the whole community.

Cr Cornish was first elected 2012 and then again in 2016 and 2020.

COUNCILLOR ROB ELDRIDGE (SOUTH WARD)

Councillor Eldridge has had a highly successful and varied career in IT, project management, general management, and business consultancy, working for organisations such as Colonial, CGU Insurance, Orica, NAB and ANZ as well as state government departments such as TAC, SRO, VicRoads.

This experience has provided him with strong business and financial planning skills and balances out his personal passion for the environment and community and is the drive behind his quest to make Mitchell Shire a great place for families and businesses.

Cr Eldridge moved to Wallan over 10 years ago with his wife after 30+ years in Eltham. His three children and their children also live in Wallan and are a considerable influence in his choice of community involvement.

He has been an active member of several Shire committees and has been heavily involved with the several community groups, including as a committee member and office bearer.

Cr Eldridge was first elected in 2016 and then again in 2020.

COUNCILLOR ANNIE GOBLE (CENTRAL WARD)

Councillor Goble was born in Melbourne, educated in Hawthorn, and it was in Gippsland where she developed her experience in the cattle and dairy industries, hospitality, and tourism. She trained in general nursing, then worked in the United Kingdom before returning to Australia to pursue further study in the healthcare sector, where she now specialises in aged and palliative care.

Cr Goble's parents inspired her social conscience, and she has had a long involvement in championing the need for improved services for the disadvantaged. She has been a Kilmore resident for many years, exploring her passion for equestrian sports as a thoroughbred trainer. Cr Goble has continued her social activism in the area and within the community she both lives and loves and has been a founding member of the Kilmore Trainers Group and as President of the Kilmore and District Residents and Ratepayers' Association, prior to her election to Council.

Cr Goble understands the potential of Mitchell Shire and wants to be part of seeing that realised. She is committed to working for the betterment of the disadvantaged and our community as a whole.

Cr Goble was first elected in 2016 and then again in 2020.

COUNCILLOR DAVID LOWE (SOUTH WARD)

Councillor Lowe's background was almost entirely focused on working for major blue-chip companies in various parts of the world.

After leaving Liverpool University, Cr Lowe joined a major international engineering organisation. He then joined a food and household products organisation where he spent the next 10 years culminating in the role of European Director of Procurement. This was followed with the role of Managing Director of a fresh food organisation employing approximately 2,000 employees over 3 sites.

Cr Lowe then moved into consultancy and worked in with a number of household names in Australia's petroleum and airline industries, several councils and the Ministry of Defense.

Cr Lowe has worked in North and South America, the UK and Europe, the Middle East and Asia. His main business interests were within the commercial buyer/seller interface.

Cr Lowe was chosen as a volunteer for Infrastructure Victoria's Citizen Jury to help design the 30-year future of Victoria and this led to his decision to run for Council and contribute to the future of the Shire.

Cr Lowe has lived, with his wife Frances, in the Shire for 15 years and believes that Mitchell Shire has an incredibly exciting future as it grows to take its place as a major conurbation, linking metropolitan Melbourne with Country Victoria

Cr Lowe was first elected in 2016 and then again in March 2022 following a countback in the South Ward.

COUNCILLOR RHONDA SANDERSON (NORTH WARD)

Born and raised in Seymour, Cr Sanderson was first elected to Council in 2012 and re-elected in 2016 and then again in 2020. She has served as Deputy Mayor (2013/14) and Mayor (2016/17 and 2017/18, 2021/22).

Community service is important to her - both through employment and voluntary work. Cr Sanderson's career has been spent mostly in administration and management in law enforcement and training. She holds a BA (ANU 2007) and is an AICD Company Directors' Course Graduate (2015).

The issues Cr Sanderson is committed to pursuing on Council are improved consultation and transparency; fair treatment of all residents and ratepayers; township beautification; economic development and job creation; effective planning and development; more youth activities; a safe network of footpaths and trails; and community infrastructure which meets local needs.

Cr Sanderson has been an active volunteer on numerous community committees and in community organisations. She views her role on Council as a continuation of her service to the community and enjoys working to improve the quality of life of Mitchell Shire residents.

DEPUTY MAYOR, COUNCILLOR FIONA STEVENS (NORTH WARD)

Councillor Stevens is married and has two adult daughters and five grandchildren. She brings to Council extensive knowledge of the Mitchell area having grown up and been educated in Broadford. When she returned to the region to live in Seymour in 1981, she involved herself in many community organisations.

With an extensive background as a sworn member of Victoria Police, she retired in 2013. She explains her professional role was by choice in Crime Prevention: investigating child abuse, sexual assault, and domestic violence. In 2003, she was awarded the Jack Brockhoff Churchill Fellowship enabling three months' study in the United Kingdom to investigate ways to improve police and stakeholder responses.

She was President and Secretary of the Victoria Street Kindergarten; on St Mary's College committees; President and Secretary of Seymour Girl Guides; a member of the Seymour Inaugural Life Education Committee; Seymour Rotary member (past Board Member and Past President in 2008/09); a member of the Seymour Save The Outdoor Pool Committee (2001-16); and the elected community representative on the Mitchell Shire Olympic Torch Relay Planning Committee.

Cr Stevens enjoys identifying issues and researching to find solutions. She is keen to find a fair and appropriate outcome to community concerns and is passionate to see Mitchell Shire progress.

Cr Stevens was first elected in 2016 and then again in 2020.

HOW DOES LOCAL GOVERNMENT WORK?

The Community



Votes in

Councillors

Represent the community's needs and participate in decision-making.

North Ward x 3



Central Ward x 3



South Ward x 3



Appoint

CEO



Manages Council operations and ensures services are delivered and decisions are implemented.

WHO

Oversees

Elect

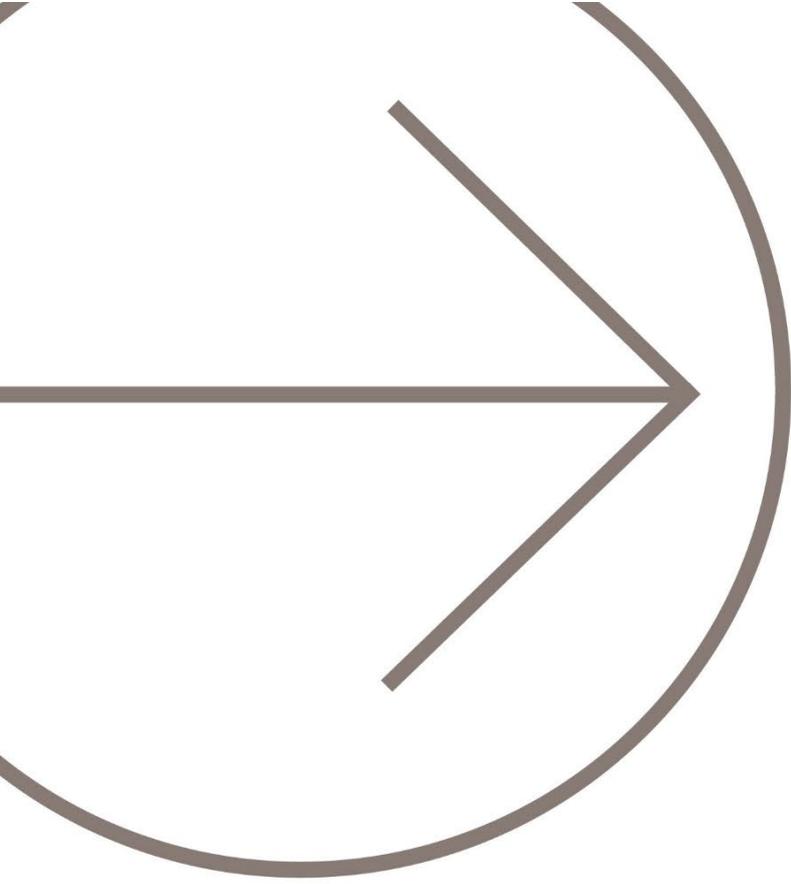
Mayor



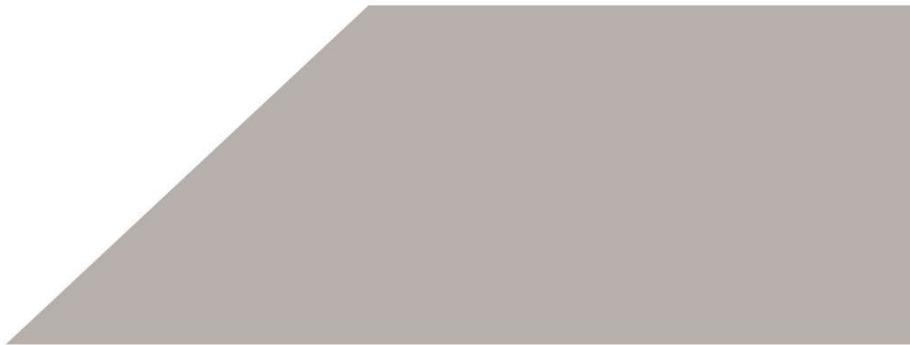
Leader and spokesperson for Council

Staff

Deliver Council services and projects



YEAR IN REVIEW



MAYOR'S MESSAGE

MITCHELL SHIRE COUNCIL MAYOR - COUNCILLOR BILL CHISHOLM

It's fair to say that the year we have had is very different to the one we were hoping for when we adopted the budget and developed our plans for 2021/22.

With lockdowns finally lifting at the end of the last financial year, we began 2021/22 full of optimism. All of our services were opening again after being closed or limited due to COVID restrictions for nearly 18 months.

COVID AND EMERGENCIES

Unfortunately, this optimism was short lived, with restrictions introduced again just two weeks in to the start of this financial year. Mitchell joined metropolitan Melbourne for most of the lockdowns and restrictions with many of our services not returning to face-to-face delivery until the end of November. While we were able to rejoin regional Victoria on 13 October, a few weeks earlier than metropolitan Melbourne, a lot of the workforce in the municipality were unable to cross the border to travel, creating even more pressure on already stretched businesses and impacting many of Council's services and projects.

The work from home orders kept extending well beyond that too and it wasn't until May 2022 that Mitchell officially re-opened for the bulk of office-based staff to return. In addition to the impacts of COVID, our community was also recovering from significant damage and extended power outages from storms in June 2021, and again in October. This provided a bleak start to the financial year and a need to rethink many of our planned programs, activities and projects.

This didn't dampen our spirits for long though. We quickly pivoted to continue to support our community, to deliver on the priorities we had set for the year ahead and to plan for the growth in our community which showed no signs of slowing down despite the pandemic.

Our population statistics are still being updated following the Census data release in July. While the exact figures aren't available yet, we do know that, unlike most of Victoria, in 2021 we experienced some of the strongest growth in the state and we continue to be one of the fastest growing municipalities when looking at figures for the past year and over the past five years. Planning for and supporting this growth has been a key focus for Mitchell over many years and is a priority for our service planning, land-use planning and infrastructure needs. One of the major guiding documents for agencies and organisations who operate in the municipality is the Mitchell 2050 Community Vision.

DEVELOPING A NEW COMMUNITY VISION

Last financial year we took to the streets of Mitchell (and to computers during lockdown) and spoke to residents right across the shire about their hopes for the future at more than 100 events, workshops and pop-ups. We also held our first participatory engagement panel across a number of sessions to help shape the Vision and key priorities in the Council Plan.

We went back out to the community this financial year, seeking feedback on our draft themes in August and on the draft Vision statement in October before adopting the final Vision statement and launching [the Vision document and website](#) in December.

Our tireless consultation efforts resulted in more than 1500 responses with more than 11,000 pieces of unique information collected to help develop the Vision.

Vision statement

We are a healthy, vibrant and connected community that values nature, diversity and innovation.

Our wish for the future

Mitchell will become a place that people of all ages love to call home, where we celebrate our natural beauty and where businesses prosper.

You can find out more about the Mitchell 2050 Community Vision on page 69.

Council has committed to incorporating the Vision into all aspects of Council planning and decision making – the first of these is the Council Plan which we adopted in October 2021.

COUNCIL PLAN

The Council Plan is one of the primary documents that Councillors must develop after they are elected along with the associated annual action plan and budget.

We adopted the budget last financial year and the new four-year Council Plan in October.

This Annual Report provides a snapshot of how the organisation delivered on the priorities, performance measures and financial indicators in those documents.

The report also presents the many highlights, challenges and unexpected changes we faced throughout the year.

NO QUARRY

One of the biggest challenges, other than COVID, that we have faced in this reporting period is the proposed Wallan/Beveridge quarry at 175 Northern Highway. The proposed quarry will be situated in the middle of a planned residential development that will be home to more than 120,000 people over the next 20 years.

If it goes ahead, this quarry will sterilise land that would otherwise be developed to deliver essential infrastructure and services to this growing community. We also have significant concerns around traffic congestion, vibrations, noise, dust, health issues, environmental impacts and catchment and water table pollution.

Our community has very clearly said they do not support a quarry in this location. We've taken a number of actions to help stop the quarry and to support the community in the fight.

We have rejected a planning application for the quarry twice. We have raised our concerns with the Victorian Planning Authority's Beveridge North West Precinct Structure Plan which did not originally include a quarry when it was developed and put on public exhibition.

In November 2021, the Victorian Planning Authority released an updated Beveridge North West Precinct Structure Plan which included a quarry in the future urban structure.

In late 2021, the Planning Minister announced a Ministerial Advisory Committee to consider the structure plan and the quarry permit. The Committee heard submissions over a five-week hearing that began in May 2022.

To ensure our community has a voice in the planning decisions being made that will affect their daily lives, we helped them form a community working group. We have worked closely with the community working group to drive a major NO QUARRY community awareness campaign to make sure our community's voice is heard loud and clear.

The community provided more than 1070 submissions on the Beveridge North West Precinct Structure Plan, most of which we understand were against the quarry.

We also joined with our community to take the NO QUARRY fight to the steps of Parliament and to present a petition with more than 1200 signatures.

The community's voice is very clear - they do not want this quarry.

I would like to thank the many community volunteers who have worked tirelessly to fight the quarry and to make sure our community is aware of this disastrous proposal. I would also like to acknowledge the significant amount of work that staff have put in right across Council to help the community in the NO QUARRY fight.

This is one of the biggest challenges facing our community in recent times.

There is plenty of basalt available to support growth in other places, including other parts of Mitchell Shire. We are not anti-quarry, but the proposed location for this one in the heart of a residential development just doesn't make sense.

The Ministerial Advisory Committee is expected deliver its recommendation later in 2022.

The final decision on the proposed quarry rests with new Planning Minister Lizzie Blandthorn.

FEDERAL ELECTION

We also stepped up our advocacy during the Federal election to seek support from candidates for our Connecting Mitchell priorities – the Seymour Community Wellbeing Hub, the Camerons Lane Hume Freeway interchange in Beveridge and detailed planning for the Greenhill Recreation Precinct.

With a focus on people, jobs and health, Council's Connecting Mitchell campaign is looking to our Federal leaders to listen to the community and support projects that will deliver positive outcomes.

We had a very positive response from all candidates and secured various funding commitments for all of the projects. Details are included in our Year in Review summary. With Federal Labor now holding office after the May election and with Labor's Rob Mitchell re-elected to represent McEwen, we have commitments for:

- > \$150 million for Camerons Lane/Hume Freeway interchange
- > \$11 million to improve roads across Mitchell and Macedon
- > \$515,000 for Greenhill Reserve oval upgrades.

The Federal budget for the coming financial year was released in March and included a commitment of \$280 million for the Camerons Lane Interchange as part of a \$1.4 billion package which also included the Beveridge Intermodal Freight Transport Hub.

We had significant commitments from Liberal and National Candidates in Nicholls and McEwen if they were re-elected to government including \$10 million for the Seymour

Community Wellbeing Hub, \$8 million for Greenhill Reserve Precinct planning and \$2.5 million for roads funding. With Nationals' Sam Birrell holding the seat of Nicholls we are hopeful we can continue to progress plans for these important projects, particularly the Seymour Community Wellbeing Hub which Sam Birrell was heavily involved in.

CAPITAL WORKS DELIVERED FOR A GROWING COMMUNITY

We've spent \$25.93 million on capital works projects in 2021/22 - a remarkable achievement against the backdrop of ongoing COVID restrictions. We faced substantial challenges to deliver these projects with COVID lockdowns restricting access between Melbourne and Mitchell for much of the 2021 as well as staffing, contractor and supply challenges.

Despite these set backs, we've delivered many projects to provide new or upgraded facilities for our community including playgrounds, sport and recreation facilities, community buildings, kindergartens, maternal and child health centres, roads, footpaths and bridges.

A few of the many projects through some of our townships that I would like to highlight are:

- > Beveridge
 - Planning for recreation reserve master plan
 - Federal Budget (former government) includes \$1.2 billion for the Beveridge Interstate Freight Terminal and \$280 million for road connection upgrades including Camerons Lane freeway interchange
- > Broadford
 - New play space at Memorial Park
 - Harley Hammond Recreation Reserve Female friendly facilities netball/tennis pavilion, courts and lighting project at Harley Hammond Recreation Reserve
 - New outdoor fitness equipment at Donaldson Drive
 - Upgrades to the BMX track
 - Customer and Library Service Centre refurbishment begins
 - New play space opens at Wattle Street
 - Broadford Structure Plan progresses with submissions presented at Community Questions and Hearings Committee
- > Kilmore
 - Sydney Street rejuvenation
 - JJ Clancy integrated community facility and netball/tennis courts and lighting
 - Kindergarten expansion and maternal and child health upgrades
 - Historic Whitburgh Cottage restoration
 - Kilmore-East Road bridge upgrade
 - Funding secured for new town entry signs to complement Sydney Street rejuvenation project
 - Planning for seniors fitness equipment
- > Pyalong
 - Pine tree plantation fire safety works
 - Planning for bus shelter
- > Seymour
 - Youth activity space added to Chittick Park
 - Planning underway for new seniors fitness equipment at Chittick Park
 - New pop-up outdoor space at the Anzac Avenue shopping precinct
 - Ventilation for Kings Park Exhibition Building
 - Work starts on new Seymour Resource Recovery Centre

- > Tallarook
 - Planning for outdoor pool slide replacement
- > Tooborac
 - Planning for a new mural
- > Wallan
 - Official opening of the new Wallan Community Services Hub
 - Upgrades to Windham Street
 - Greenhill Recreation Reserve upgrades delivered
 - cricket nets renewal and expansion completed
 - female friendly facilities at main oval
 - Greenhill planning underway
 - Greenhill Precinct site use plan endorsed for 300 Northern Highway land and Greenhill Recreation Reserve to enable land capability assessment, feasibility studies and masterplan development
 - Greenhill precinct confirmed as preferred location for the Southern Mitchell Aquatic Facility pending outcomes of land capability assessment and feasibility report
 - Greenhill Recreation Reserve funding secured
 - \$30,000, Cricket Australia oval upgrades
 - \$515,000 for drainage upgrades on lower oval (Federal Member for McEwen, Rob Mitchell, Federal election commitment)
 - \$106,000 from Victorian Government's Country Football Netball Program towards a \$160,000 drainage upgrade for main oval
 - Wallan Secondary College shared-use pavilion project (\$20,000, Cricket Australia)
 - Station Street precinct masterplan and infrastructure framework plans developed
 - King and Queen Street masterplan developed
- > Wandong
 - Tennis/netball court and lighting renewal and upgrade at LB Davern Reserve
 - Plans progress for outdoor fitness equipment in Wandong and Heathcote Junction
 - Kindergarten expansion and maternal and child health upgrades

This is just a small snapshot of some of the works completed across the shire as well as our ongoing maintenance and operations.

We could not have delivered such a large program of works without funding support and partnerships with State and Federal government and I would like to take this opportunity to thank them for their investment in Mitchell's communities of today and the future.

For further information please visit page 24.

COUNCILLOR ACKNOWLEDGEMENTS

I would like to take this opportunity to thank my fellow Councillors for their work and commitment during the reporting period - in particular Cr Fiona Stevens who has supported me as Deputy Mayor since November 2021.

Cr Rhonda Sanderson who served as Mayor and Councillor Nathan Clark from July to November in this reporting period.

I would also like to acknowledge Councillor Christine Banks who served Mitchell from October 2020 through to February 2022.

She joined at the general Council election at the end of 2020 and was actively involved in many projects including the Mitchell 2050 Vision and the ongoing advocacy against the proposed quarry in Beveridge/Wallan.

She resigned in February due to personal and health reasons. I would like to take this opportunity to thank Christine for her contribution to Mitchell.

Her resignation created a vacancy in the South Ward. We welcomed back Cr David Lowe in March who filled the vacancy after a countback conducted by the Victorian Electoral Commission.

HOPES FOR THE YEAR AHEAD

There is no question that the year has thrown a few unexpected curve balls. Everyone has pulled together to help each other out – this is what makes Mitchell such a great place to call home, to operate a business, to work, to study or to visit.

Despite the lockdowns, we were able to deliver many key projects. There's been a lot happening across the shire throughout the year. We were able to keep our capital works projects moving right across the shire – including new sport and recreation facilities, playgrounds, community buildings, kindergartens and road projects.

This will help set us up for a big year next year as we reconnect with each other and hopefully start to see things get back to normal.

Thank you to my fellow Councillors, the Executive Leadership Team, staff, the community and our funding partners for making this possible.

We were also able to deliver on our major commitments and statutory obligations for the year – in particular the Council Plan, Community Vision, budget, Federal election advocacy the quarry fight.

We're very proud of the work that's been achieved as we support our communities right across the shire and we're looking forward to a bigger and better 2022/23.

CHIEF EXECUTIVE OFFICER'S MESSAGE

BRETT LUXFORD, CHIEF EXECUTIVE OFFICER

CEO MESSAGE

2021/22 has been a challenging year on many fronts, but it has also been an exciting time as we transform the way we live in our community, the way we work and the way we deliver our services.

Mitchell is at a pivotal point in its growth journey. Preliminary census data from the July 2022 release* shows that we welcomed around 1700 extra people to the area in 2021. This is one of the strongest growth rates in the state at 3.54 per cent and well ahead of the average 1.65 per cent for other interface Councils.

Across the state, growth has stalled or is very low. By comparison, we have seen large increases with 9.85 per cent growth in 2021 around Beveridge and 6.8 per cent in Wallan. We have also experienced relatively strong growth in Kilmore, Wandong/Heathcote Junction and Pyalong compared to the rest of the state. Growth in the rural north, Broadford and Seymour has been slower, but property prices have increased and demand for rentals and land remains strong.

We expect this growth to continue to accelerate in coming years, particularly in the Urban Growth Boundary, but also right across the shire. We are starting to see the years of hard work that Mitchell has put into advocacy, land use planning, infrastructure planning and workforce planning take shape on the ground.

STRATEGIES TO SUPPORT GROWTH

With Mitchell now the face of growth in Melbourne's north through the Urban Growth Corridor, everything we do in the next few years will shape our municipality for future generations.

That is why we have invested heavily in developing our Mitchell 2050 Community Vision, which was adopted in October. The six themes in the Vision are reflected in our Health and Wellbeing Plan, our Council Plan, and our Long-Term Financial Plan.

More information on the Community Vision Project can be found on page 69.

These themes shape the suite of strategic plans and documents and budgets over the coming four years that will guide our organisation's service delivery, infrastructure, and work programs.

I would like to acknowledge the contribution of our community in helping to shape the Vision and our other important strategic documents. The willingness of our community to share their thoughts, explore concerns and develop new ideas is critical to us being able to reflect and support their wishes and aspirations as we change and grow.

ADVOCACY AND PARTNERSHIPS

We have been staunch advocates for our community and have fought hard to protect our vision for well-planned growth through the NO QUARRY campaign. Thank you to the many staff right across Council who have worked so tirelessly to support this fight and who have stood alongside our community. This will continue to impact our municipality, our community, and our organisation for many years to come and is something that will continue to be a strong focus for the year ahead.

As mentioned in the Mayor's Message, in addition to the quarry, we have advocated for a number of key priority projects as part of the Federal election campaign with significant interest and announcements made in Mitchell. We will continue this focus as we head into the State election later this year.

COMMUNITY INPUT ON MAJOR PLANS AND STRATEGIES

We have also started developing or adopted a number of other strategic documents in 2021/22 to help support the community and the organisation.

While we had to make some adjustments to our planned engagement activities during the year due to COVID restrictions, our community embraced the online opportunities, and we were still able to get out for some face-to-face projects during the year.

For the first time we have released a four-year project pipeline – a major improvement in our budget process to deliver on a commitment to increased transparency and accountability as we transition to more participatory consultation models in line with the Local Government Act.

The community has also helped shape a number of other important documents including our budget, Council Plan, Environmentally Sustainable Design for Council Buildings Policy, Local Law Community and Environment, Domestic Animal Management Plan, Health and Wellbeing Plan and Road Management Plan.

During 2021/22 Our community has provided input and helped progress a number of strategic plans including cycling, recreation reserve masterplans for Broadford and Beveridge and precinct plans for Greenhill Precinct in Wallan including the Southern Mitchell Aquatic Facility, rejuvenation plans for Kilmore's main street and land use and development plans for Wallan's King and Queen Street area, Station Street precinct, the Broadford Structure Plan and a number of planning scheme amendments and development plans throughout the year.

We've also provided input to the Victorian Planning Authority's Precinct Structure Plans which shape future land use and developments in the Urban Growth Corridor.

This is just a small snapshot of the incredible amount of work that goes into planning for Mitchell's future and delivering on our commitments each year.

DELIVERING ON OUR COMMITMENTS

The Performance Statement and the Financial Statement in the Annual Report provides more detailed information about these commitments and how we have delivered against our key indicators.

Despite the challenges that the year delivered, we were able to deliver on the majority of our actions whilst also pivoting to support our staff and our community through the ongoing lockdowns.

SUPPORTING OUR ORGANISATION THROUGH A CHALLENGING PERIOD

For the bulk of the reporting period for 2022, most our services were closed with strict restrictions around authorised workers and who could come to our municipality to work.

With Mitchell joining Greater Melbourne for most of the lockdowns, we worked hard to get the concerns of our community heard, particularly those in rural areas who were largely unaffected by COVID outbreaks at the same level as our urban and Melbourne counterparts.

Our workforce pivoted to continue to deliver services and to support our local and regional health units with the establishment of testing sites and vaccination sites as well as public health promotion around testing, vaccination, isolation, relief, and support.

Eventually, some of our face-to-face services were able to reopen for our community, but it wasn't until May that the moratorium on office-based work was lifted for public sector employees and we were able to activate plans to return the remainder of our office-based workforce to our new hybrid working environment.

There is no question that this has been a particularly challenging time for our organisation and our community and that the impacts are still being felt.

I would encourage you to read our COVID-19 response section to learn more about how we supported staff and the organisation through this period.

I would also like to take this opportunity to thank the community, Councillor, and our government partners for their support of Mitchell during this time as well as our staff, Executive Leadership Team and the COVID response and recovery teams for their considerable efforts during the year.

Thanks to everyone's efforts, commitment and partnerships, Mitchell is well position for a positive future despite the challenges we have faced.

We move into 2022/23 with a bright future and a very strong foundation to deliver for our communities of today and for generations to come.

FINANCIAL OVERVIEW

LAURIE ELLIS, DIRECTOR ORGANISATIONAL PERFORMANCE

Our financial position at the end of June 2022 reflects Council's ongoing growth in services and assets to support our communities. Council relies heavily on grant funding opportunities for delivery of our services and new infrastructure and our asset base continues to grow through a combination of rates income, grants, monetary and non-monetary contributions.

The impacts of COVID-19 have decreased during the financial year and we remain agile in responding to external influences that impact financial forecasts and performance.

Council has achieved a surplus of \$35.65M, however after adjusting for non-recurrent capital income, the adjusted underlying result for 2021/22 is a deficit of \$1.5M. This result includes a net loss on disposal of infrastructure, property, plant, and equipment of \$1.04M and costs forecast for future Landfill Rehabilitation of \$2.67M.

The result is unfavourable when compared to the adopted budget mainly as a result of non-cash transactions in increased depreciation, landfill rehabilitation costs and the net loss on disposal of infrastructure, property, plant, and equipment. These costs are difficult to predict with accuracy and do not impact Council's short term financial sustainability.

The budget to actual material variances includes the following:

- > Increased income of \$1.77M in user fees mainly due to increased plan checking and subdivision fees.
- > Decreased income of \$9.17M from monetary and non-monetary contributions with less development reaching completion by 30 June.
- > Increased Materials and Services of \$5.98M including \$2.65M in contractors and consultants, \$1.68M from landfill rehabilitation costs, \$645K in additional waste management expenses, additional grant related expenditure (including natural disaster recovery and COVID-19) in addition to other variations.
- > Increased depreciation costs of \$2.07M following asset revaluations and additional built and contributed assets.
- > Net loss of infrastructure, plant, and equipment of \$1.04M mainly due to disposed infrastructure assets of \$1.5M.

Further detail describing the performance against budget is included in Note 2.1 of the 2021/22 Financial Statements.

Council remains committed to obtaining a positive adjusted underlying result into the future. The adjusted underlying result is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by non-recurrent capital income items which can often mask the operating result.

Achieving an annual adjusted underlying surplus increases our ability to expand our services and increase investment in community assets, this remains a critical focus.

At the conclusion of the 2021/22 financial year, Council had \$96.58M in cash and term deposits compared to \$82.07M on 30 June 2021. This increase in cash holdings is primarily due to increased holdings in externally restricted funds for future assets, not fully expending the capital works program and key operational projects that have been deferred to 2021/22

for completion. Note 5.1 details within the Financial Statements details councils reserves and intended allocations. Council's Quarterly Finance Reports are a great reference to review performance against budget throughout the financial year.

AT A GLANCE

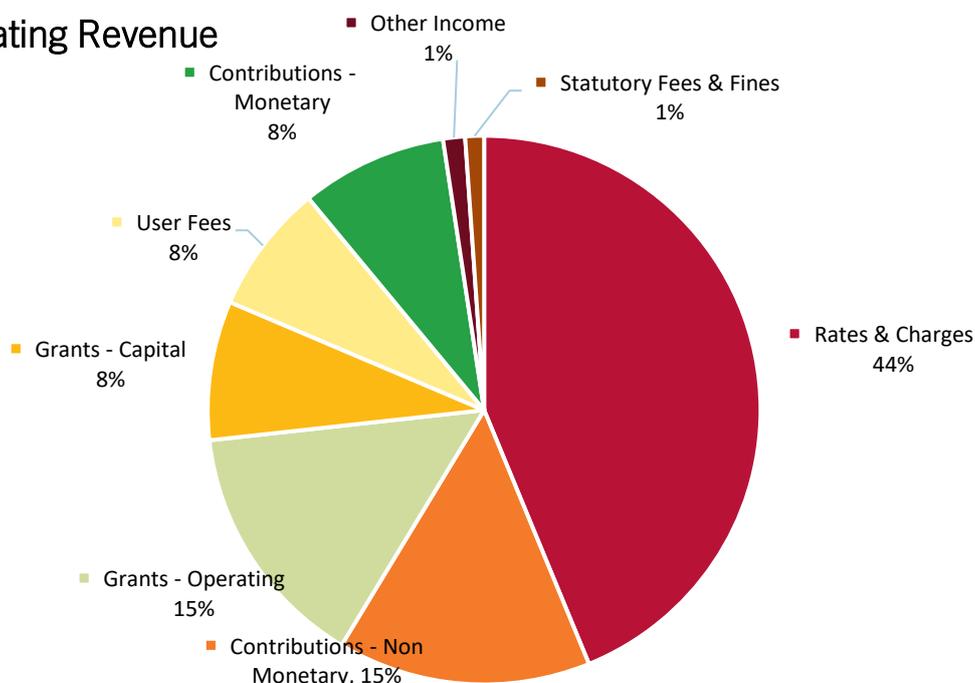
For 2021/22, Mitchell Shire Council achieved the following results:

- > \$1.56M adjusted underlying deficit, compared to a \$3.07M adjusted underlying deficit for the previous year.
- > \$35.65M surplus (compared to \$31.93M surplus the previous year). This is derived from:
 - \$121.57M revenue with 43.8% coming from rates and charges
 - \$85.92M expenditure with 37.8% attributable to employee labour costs (36.7% due to materials and services and 19.8% depreciation)
 - \$691M net assets. This is \$77M increase from last year
 - \$96.56M holdings in cash: this is \$14.51M more than last year as explained above
- > \$18.84M loans and borrowings. This is \$4.95M more than last year due to additional borrowings offset by scheduled repayments of existing loans

Council's total revenue for 2021/22 was \$121.57M (compared with \$112.81M in 2020/21), which includes \$18.01M in non-monetary 'gifted' assets from developers. Council received a higher level of grant funding in 2021/22, largely due to projects tied to funding reaching completion.

A breakdown of Council's operating revenue is shown in the graph below and highlights Council's reliance on rate revenue to fund community services and the renewal of community assets.

Operating Revenue

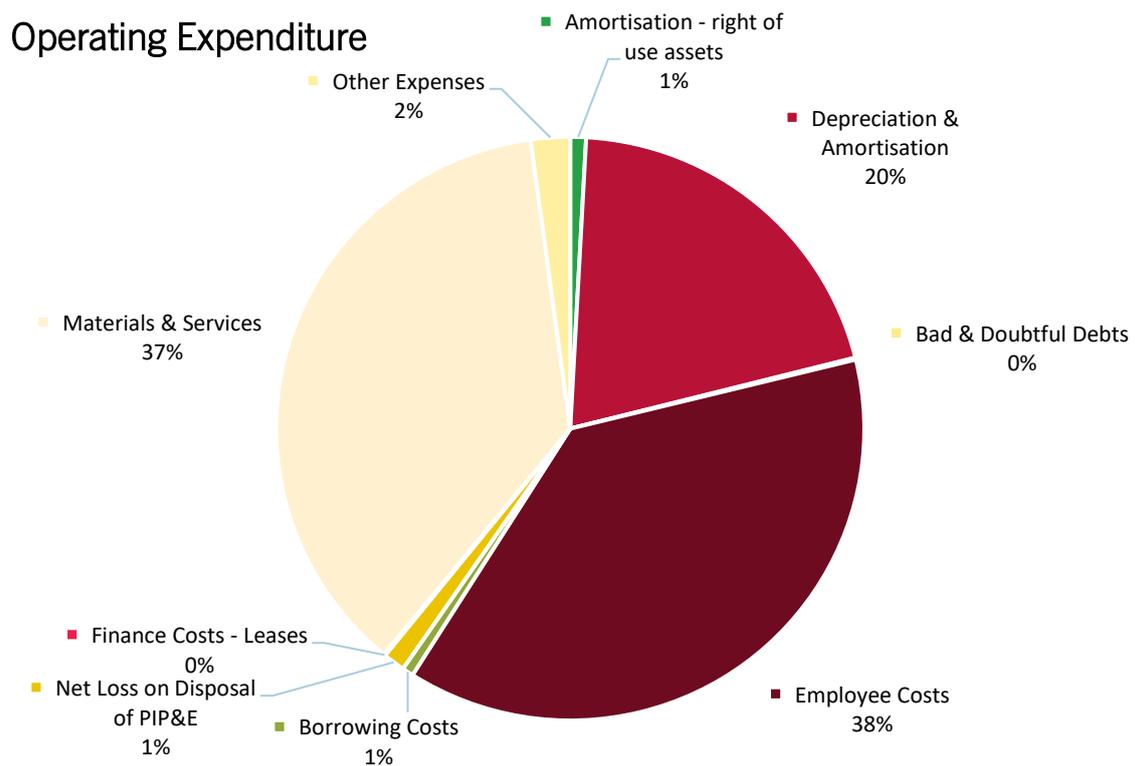


EXPENSE

Total expenditure for 2021/22 was \$85.92M (compared with \$80.86M in 2020/21).

A breakdown of Council's operating expenditure categories is shown in the graph below which reflects the fact that 90.8% of Council's total spending relates to three categories:

- > employee and labour costs at 37.8% (compared to 41.4% in 2020/21)
- > materials and services 36.9% (compared to 31.4% in 2020/21)
- > depreciation of assets at 19.8% (compared to 18.1% in 2020/21)



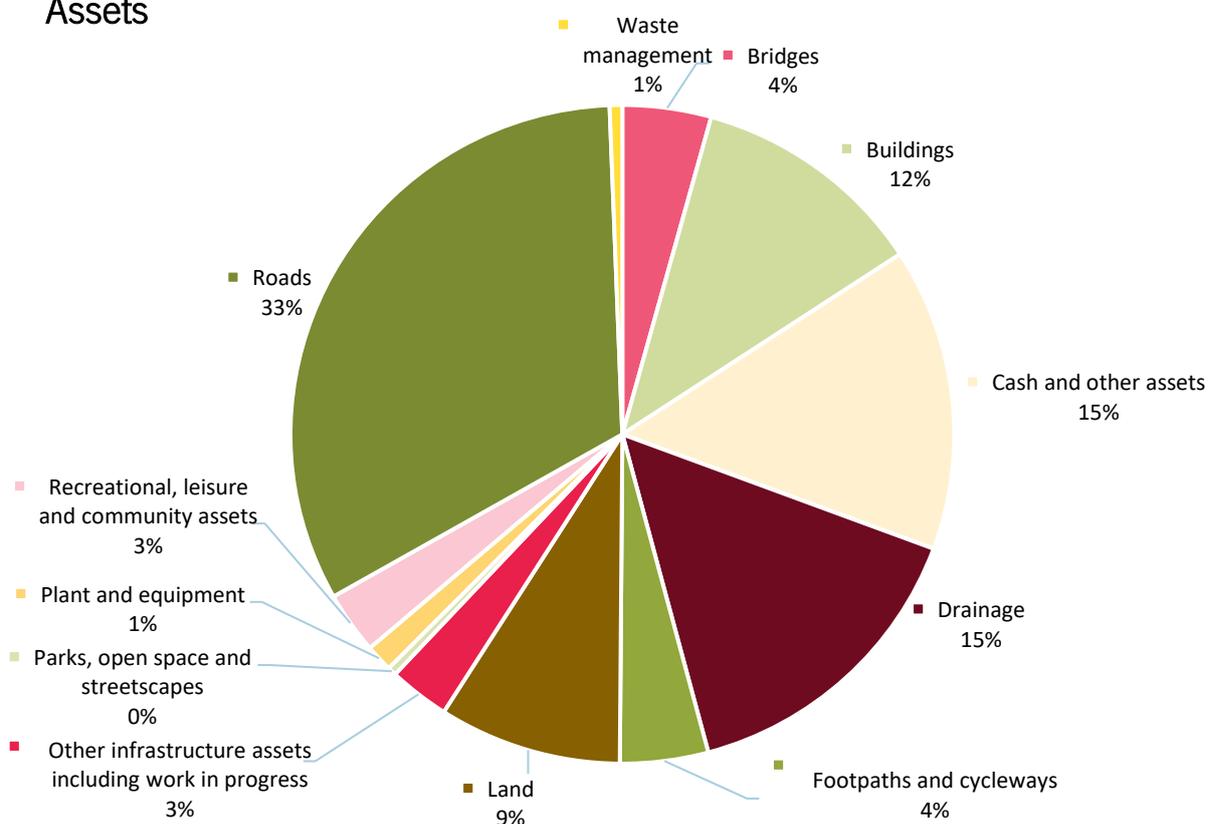
Note: where 0% appears, the actual result is less than 1%

ASSETS AND LIABILITIES

Council's financial position improved by \$76.93M during the year. This comprised an operating surplus of \$35.65M and reserve increments of \$41.28M. Council's net worth as of 30 June 2022 was \$691M (compared to \$614M in 2021) and comprised the following assets:

Asset	\$ M	%
Bridges	32.96	4
Buildings	87.57	11
Cash and other assets	113.49	15
Drainage	115.92	15
Footpaths and cycleways	32.78	4
Land	68.12	9
Roads	248.78	33
Work in progress	22.64	3
Parks, open space, and streetscapes	3.27	0
Plant and equipment	10.15	1
Recreational, leisure and community assets	23.21	3
Waste management	4.69	1
Total	763.58	100

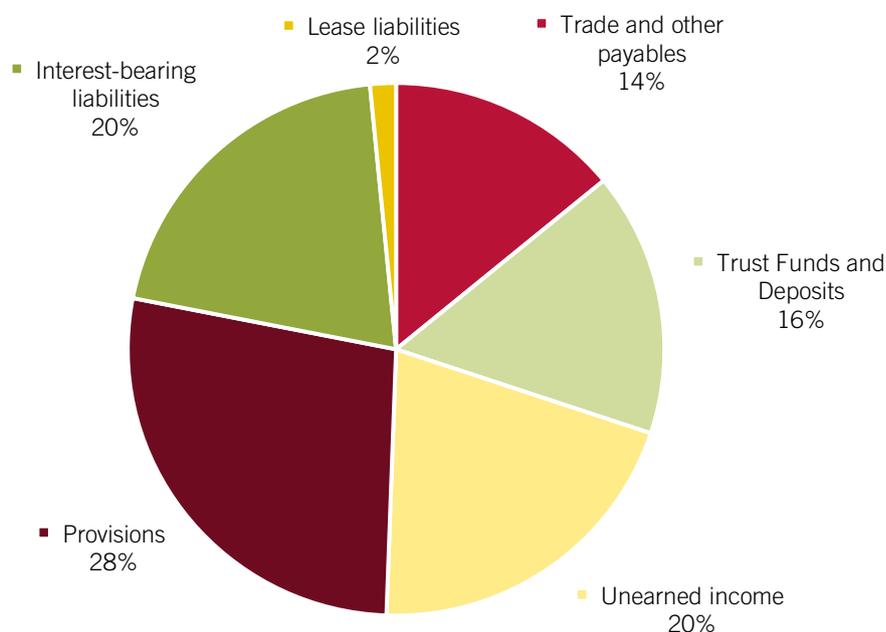
Assets



In addition to the Assets listed above, Councils Equity also includes the following liabilities:

Liabilities	\$ M	%
Trade and other payables	9.46	13.0
Trust Funds and Deposits	10.75	14.8
Unearned income	13.71	18.9
Provisions	18.45	25.4
Interest-bearing liabilities	18.84	18.8
Lease liabilities	1.44	1.44
Total	72.65	100

Liabilities



BORROWINGS

Council's borrowings on 30 June 2022 were \$18.84M, which equates to a 34.6% indebtedness level. The Victorian Auditor General's Office compares non-current liabilities to own-source revenue (typically rates and user fees and charges) and considers a prudential limit (indebtedness level) of between 40-60% as a medium risk. Council has budgeted to add a further \$11.35M to borrowings in 2022/23 for purchases of key land parcels. Borrowings will be in line with Council's borrowing policy and determined as part of the annual budget process.

CAPITAL WORKS

The capital works program is funded through rates, government grants, borrowings, and other contributions. Council spent \$4.96M on land and buildings and \$20.97M on infrastructure works during 2021/22, these works included \$13.91M in renewing existing assets such as roads, buildings, footpaths and kerb and channel.

The capital works program was expanded during 2021/22 following finalisation of the 2020/21 carried forward works as well as the receipt of additional grant funding. \$21.08M in capital projects have been deferred to 2022/23 following project delays and expanded budgets from additional available funding.

Key projects completed or underway during the year included, new female friendly netball/tennis pavilion and reconstructed netball/tennis courts at Harley Hammond Reserve in Broadford, renewal of tennis / netball courts at JJ Clancy Reserve in Kilmore, the Wandong Maternal Child and Health and Kindergarten extension, the expansion of the Kilmore Family and Children's Centre, streetscape works in Sydney Street as part of Kilmore Revitalisation and the Seymour Resource Recovery Centre at Hilldene and many more.

CASH

Council plans for a positive net cash inflow from operating activities to provide funds for both the day-to-day operations, as well as for its capital works program. The net cash inflow from operating activities for 2021/22 was \$40.69M (\$42.31M in 2020/21). Council's cash position on 30 June 2022 was \$96.58M (compared to \$82.07M in 2020/21), an increase of \$14.91M. Council's cash holdings on 30 June 2021 ensured sufficient working capital to cover current commitments. Council remains focused on ensuring cash holdings remain at appropriate levels.

Council's working capital ratio for the 2021/22 financial year is 2.2 (compared with 2.03 in 2020/21). The result is greater than the previous year due to following main variances listed below:

- > Increased cash and other financial assets of \$21.92M offset by,
- > Increased liability in trade payables of \$1.64M,
- > Increased liability in provisions liabilities for both employees leave entitlements and landfill rehabilitation and remediation expected costs of \$3.01M, and
- > Increased liability in trust funds and deposits held of \$3.6M.

CONCLUSION

Council remains focused on its financial health into the future and is committed to achieving sustained, adjusted underlying surpluses, maintaining appropriate cash holdings, and increasing investment in our assets for our existing and growing community. In the short term this will be a challenge as we expand our assets and services, and our costs increase at a rate higher than our revenue. This will be closely monitored however we need to strike the right balance of service delivery for our communities.

Council's primary focus has not changed. The process of building a solid financial foundation to support Mitchell Shire continues and remains a long-term focus in line with Council's long-term financial planning. Council remains agile to support changing needs and unforeseen events.

While this report focuses on the financial performance over the past 12 months, Council continues to look forward with its short and long-term financial plans and models.

For a detailed picture of our financial performance please see the Financial Statement at the end of this document.



Figure 1 Top of Mount Piper, Broadford

YEAR IN REVIEW 2021/22

JULY

Consultations

- > Kilmore rejuvenation plans released for input
- > Budget adopted
- > Draft Environmentally Sustainable Design for Council Buildings Policy
- > Draft Local Law Community and Environment 2021
- > Draft King and Queen Street Wallan masterplan
- > Road Management Plan adopted

Other projects and works

- > Memorial Park Broadford works underway
- > Windham Street Wallan works wrap up
- > Wandong and Kilmore kindergarten expansion works begin to create an extra 58 places at Kilmore and 20 at Wandong

Events

- > National Tree Day
- > Plastic Free Baby – steps to reduce plastic waste while parenting
- > Cook along with Zero Waste Chef

Emergencies

- > Clean up and support continues following storms and power outages in June
- > Monument Hill Reserve Kilmore re-opens following significant storm damage
- > COVID lockdowns are reintroduced in mid-July

Advocacy

- > Victorian Government announces almost \$1 million funding for \$1.78 million of works:
 - Netball and tennis courts reconstruction at [JJ Clancy Reserve](#) Kilmore
 - Lighting upgrade at [Kings Park](#) Seymour
 - Lighting upgrade at [Wallan Tennis Complex](#)
 - Seniors' outdoor fitness equipment in Kilmore, Seymour, and Beveridge
 - New goals for soccer and Australian Rules in Broadford



Fig 4 A new bridge at Kilmore Reservoir opens following storm damage in June



Fig 5 Mayor Cr Rhonda Sanderson with Member for Northern Jaclyn Symes at Marie Williams Kindergarten and Kilmore Maternal and Child Health Centre

AUGUST

Consultations

- > Vision 2050 emerging themes
- > Cycling consultative forum
- > Road renaming proposal - Ridd Court Seymour
- > Draft Domestic Animal Management Plan
- > Draft Health and Wellbeing Plan
- > Draft Environmentally Sustainable Design for Council Buildings Policy
- > Pyalong Recreation Reserve Pine Plantation fire safety work options
- > Harley Hammond Recreational Reserve masterplan
- > King and Queen Street masterplan

Other projects and works

- > Seymour Lions Park fishing platform works complete
- > Wallan Avenue of Honour plaques reinstated

Events

- > Wear it Purple Day
- > Coffee with a Cop, Seymour
- > Book Week (online)



Fig 6 Lions Park fishing platform in Seymour

SEPTEMBER

Consultations

- > Wallan Station Street precinct masterplan and infrastructure framework
- > Kilmore rejuvenation plans finalised following consultation
- > Council Plan consultation begins
- > Annual Report endorsed
- > Pyalong bus stop and shelter location
- > Broadford Structure Plan submissions presented at Community Questions and Hearings Committee

Events

- > Youth Council swearing in online
- > Online citizenship ceremony
- > Kids Recycle Right: Virtual Recycling Tour

Emergencies

- > Mitchell briefly out of COVID lockdown with regional Victoria, but quickly put back in with metropolitan Melbourne due to increasing case numbers, although playgrounds and some Council services are able to re-open in limited capacity
- > Council leads vaccination campaign lifting Mitchell from one of the lowest in the state to one of the highest and well on track to meet targets
- > Council supports establishment of drive-through testing sites in Wallan and Kilmore
- > The Mansfield earthquake is felt in Mitchell, fortunately no major damage reported

Advocacy

- > Quarry information session held to create a community working group

Awards

- > Nominations for the annual Citizen, Young Citizen, Community Group, Event and Access and Inclusion Champion awards open



Fig 7 Youth Council swearing in goes online



Fig 8 Mitchell staff assist with pop-up COVID vaccinations in Wallan



Fig 9 Jabba the Bus visits Mitchell

OCTOBER

Consultations

- > Seniors fitness equipment Kilmore and Seymour
- > Domestic Animal Management Plan endorsed
- > Health and Wellbeing Plan adopted
- > 2050 Community Vision released for input
- > Council Plan adopted
- > Proposed road renaming - Silvan Close Wallan
- > Park rating and maintenance survey

Other projects and works

- > 28 English Oak trees planted in Anzac Avenue, Seymour
- > Worm farm and compost subsidy

Events

- > Back yard bird count
- > Children's Week
- > Seniors Festival goes online
- > Composting Workshop for Beginners
- > Zero Waste Cooking Webinars

Emergencies

- > Fire season preparations and education begin
- > Waste vouchers extended to end of year due to COVID lockdowns restricting access
- > Wandong Neighbourhood Safer Place declared following several years of discussion, planning and community engagement
- > Updated Emergency management framework and policy adopted
- > Storms hit again at the end of October with a major clean up and repairs needed across the Shire
- > Council acknowledges climate emergency and commits to developing climate action plan
- > COVID restrictions ease, Melbourne re-joins the rest of Victoria and some of Council's services reopen for face-to-face delivery after lockdowns which started in July

Awards

- > Mitchell is a finalist in the 2021 Victorian Tennis Awards - Supporting Tennis Local Government Award

Advocacy

- > Federal Government announces funding through Building Better Regions Fund for:
 - New town entry signs in Kilmore
 - Ventilation and insulation in the Kings Park exhibition building in Seymour



Fig 10 Municipal Emergency Management Committee representatives

NOVEMBER

Consultations

- > The Great Victorian Rail Trail public art and locations
- > Beveridge North West Precinct Structure Plan (Victorian Government)

Other projects and works

- > Wallan Community Services Hub officially opens
- > Greenhill Recreation Reserve, Wallan - cricket nets renewal and expansion completed

Events

- > Mayoral elections
- > 16 Days of Activism
- > Rethink Recycling: Virtual Recycling Tour

Emergencies

- > COVID
 - Most of Council's services reopen mid to late November including the return of children's library sessions, youth services and leisure
 - Mitchell hits 95 per cent first dose vaccination target
 - Business support forums
- > Fire prevention roadside slashing program underway

Awards

- > Director Advocacy and Community Services, Mary Agostino is named on the Victorian Women's Honour Roll for her leadership in COVID relief and recovery

Advocacy

- > NO QUARRY for Beveridge/Wallan campaign launched
 - NO QUARRY signs go up throughout the suburbs of Beveridge and Wallan
 - Letterbox drop, community drop-in sessions and online information sessions held



Fig 11 Wandong Neighbourhood Safer Place designation is complete



Fig 13 Mayor Cr Bill Chisholm with Member for Yan Yean Danielle Green and Orange Door Manager Mary D'Elia at the opening of the Wallan Community Services Hub



Fig 14 Mayor Cr Bill Chisholm and Deputy Mayor Cr Fiona Stevens are sworn in

DECEMBER

Consultations

- > Wallan Greenhill Precinct site use plan endorsed for 300 Northern Highway and Greenhill Recreation Reserve to enable land capability assessment, feasibility studies and masterplan development
- > Greenhill precinct confirmed as preferred location for the Southern Mitchell Aquatic Facility pending outcomes of land capability assessment and feasibility report
- > Community Vision website launched
- > Tallarook Outdoor Pool slide replacement options
- > Mitchell 2050 Community Vision launches online with a dedicated website
- > Beveridge North West Precinct Structure Plan (Victorian Government)

Other projects and works

- > Broadford Memorial Park play space reopens following upgrade
- > Broadford outdoor fitness equipment project complete
- > Broadford Harley Hammond Reserve female friendly facilities netball/tennis pavilion, courts, and lighting project complete
- > Wandong LB Davern Reserve tennis/netball court and lighting renewal and upgrade project complete
- > Outdoor pool season begins

Events

- > Community Christmas Carols Kilmore (COVID recovery focus)
- > Roving Christmas performers and pop-ups on main streets to support COVID recovery
- > 16 Days of Activism

Emergencies

- > COVID recovery grants open
- > Heat health precautions
- > Fire Danger Period in place



Fig 15. Face-to-face services re-open with the lifting of COVID lockdown including library services, rhyme time and Storytime



Fig 16 & 17 Christmas decorations in Beveridge and Wallan



Fig 18 Roving performers bring some post COVID lockdown cheer to encourage local shopping for Christmas in Seymour



Fig 19 Outdoor pool season begins, lifeguards at Seymour War Memorial Outdoor Pool.

JANUARY

Other projects and works

- > Immunisation services begin in Wallan East to cater for a growing population
- > Work begins on more than 30 local roads as part of the ongoing road renewal program including resheeting, resealing, overlaying and rehab of sealed and unsealed roads
- > Broadford Memorial play space renewal and upgrade complete
- > Seymour Chittick Park youth outdoor activity space complete
- > Beveridge North West Precinct Structure Plan extended (Victorian Government)

Events

- > Australia Day citizenship ceremony
- > Cloth Nappy Workshop

Emergencies

- > Heat health alerts issued
- > The January COVID wave begins to impact services with Customer and Library Service Centres reducing hours due to staff shortages, the first of many services over the next few months to face similar pressures

Advocacy

- > Federal Opposition Leader Anthony Albanese visits Beveridge to announce a \$150 million funding commitment to Camerons Lane/Hume Freeway interchange if Labor is elected

Awards

- > The annual awards are announced at Broadford's Australia Day event for:
 - Citizen of the Year: Norman Mason
 - Young Citizen of the Year: Tatiana Yousif
 - Online or Community Event of the Year: Seymour Local Aboriginal Network NAIDOC Week event
 - Community Group of the Year: Love in Action Wallan
 - Access and Inclusion Champion: Mitchell Multicultural Community Association



Fig 20 Federal Opposition Leader Anthony Albanese pledges funding for the Cameron's Lane interchange at Beveridge with Federal Shadow Minister for Infrastructure, Transport and Regional Development Catherine King, Federal Member for McEwen Rob Mitchell MP, Mitchell Shire Mayor Bill Chisholm



Fig 21 Citizenship ceremony held on Australia Day in Broadford

FEBRUARY

Consultations

- > Emu Flat locality naming proposal
- > Satisfaction survey calls underway
- > Draft capital program for 2022/23 released for input

Other projects and works

- > Kilmore Whitburgh Cottage works begin
- > Broadford Structure Plan adopted

Events

- > All Ages Tour goes ahead in Kilmore following several reschedules due to COVID restrictions last year

Advocacy

- > The Victorian Government announces \$2.56 million from the Growing Suburbs Fund towards \$3.14 million of works across four projects
 - Stage two of Ryans Creek Reserve in Kilmore
 - A new central cycle and natural trail at Wallan Community Park
 - A new play space at Greenhill Reserve in Wallan
 - Upgrades to the accessible play space at Chittick Park in Seymour
- > Council meets with Federal Veterans Affairs Minister Andrew Gee to discuss the Seymour Community Wellbeing Hub and the Puckapunyal Military Heritage Museum



Fig 22 Whitburgh Cottage restoration works are underway in Kilmore



Fig 23 Member for Yan Yean Danielle Green and Member for Northern Victoria Jaclyn Symes meet with Mitchell and community members at the Wallan Community Park to announce more than \$2.5 million in funding for the Growing Suburbs Fund for four projects across the Shire.



Fig 24 Mitchell Deputy Mayor Councillor Fiona Stevens, Councillor Rhonda Sanderson and Mitchell Shire Mayor Councillor Bill Chisholm meet with Federal Minister for Veterans' Affairs Andrew Gee, Federal Member for Nicholls Damien Drum and Nicholls National Candidate Sam Birrell to discuss the Seymour Community Wellbeing Hub.



Fig 25 All Ages Tour at Kilmore finally goes ahead after being rescheduled several times due to COVID restrictions

MARCH

Consultations

- > Draft Community and Environment Local Law begins a second stage of consultation to seek input on proposed changes to camping on private property, advertising signs and the management of weeds and vermin on public and private land
- > Tooborac mural designs

Other projects and works

- > Kilmore rejuvenation works start
- > Broadford BMX track works finish
- > Summer outdoor pool season wraps up

Events

- > Cr David Lowe replaces vacancy left by Christine Banks
- > Clean up Australia Day
- > International Women's Day (online)
- > Citizenship ceremony
- > Rethink Recycling: Virtual Recycling Tour



Figure 26 CEO Brett Luxford with Cr David Lowe and Mayor Councillor Bill Chisholm at Cr Lowe's swearing in ceremony

Emergencies

- > Fire danger period ends
- > COVID support continues with a business networking breakfast

Advocacy

- > Federal election campaign launches – Connecting Mitchell seeking a commitment to fund:
 - Seymour Community Wellbeing Hub
 - Camerons Lane/Hume Freeway interchange
 - Detailed planning for Greenhill Recreation Precinct
- > Community leaders pledge their support for the Seymour Community Wellbeing Hub
- > Federal Government announces \$1.2 billion for the Beveridge Interstate Freight Terminal and \$280 million for road connection upgrades including Camerons Lane in the 2022/23 Federal budget
- > Victorian Leader of the Reason Party, Fiona Patten MP meets with one of the NO QUARRY champions and representatives from Council



Figure 27. Community leader Stuart Locke takes part in a video to advocate for the new Seymour Community Wellbeing Hub



Figure 28 BMX track in Broadford

Figure 29. Victorian Leader of the Reason Party, Fiona Patten MP meets with one of the NO QUARRY champions and representatives from Council



APRIL

Consultations

- > Beveridge Recreation Reserve masterplan consultation
- > Arrowsmith Road Beveridge renaming

Other projects and works

- > Animal registrations and responsible pet ownership education
- > Works begin on bridge upgrade in Dry Creek Road, Kilmore East
- > Wallan Secondary Students help plant 40,000 trees in Hadfield Park with Melbourne Water and Council
- > Works begin on Seymour Anzac Avenue precinct outdoor pop-up space
- > Wallan Greenhill Recreation Reserve main oval Female Friendly Facilities project complete
- > Seymour Kings Park Exhibition Building ventilation project complete
- > HART of Mitchell art exhibition applications open
- > Mitchell joins Cities Power Partnership to create meaningful action on climate change

Emergencies

- > Fire prevention works at Pyalong Recreation Reserve complete
- > Small business bus visits to provide COVID recovery support

Events

- > Seymour Alternative Farming Expo
- > Autumn Movie Night (a COVID recovery event)

Advocacy

- > Victorian Minister for Community Sport Ros Spence visits Wallan to announce \$106,000 from Country Football Netball Program towards a \$160,000 drainage upgrade for Greenhill Reserve main oval
- > Seymour Community Wellbeing Hub gains support through stall at Seymour Expo
- > NO QUARRY campaign:
 - Community working group starts weekly meetings
 - Pop-up stall at local market to gain signatures for petition



Fig 31. Mayor Bill Chisholm and Kate Brown Pyalong Recreation Reserve committee of management president inspect works at the Pyalong Recreation Reserve Pine Plantation.



Fig 32. Community members add their voice to the call for the Seymour Community Wellbeing Hub at the Seymour Alternative Farming Expo



Fig 33. Outdoor cinema events held

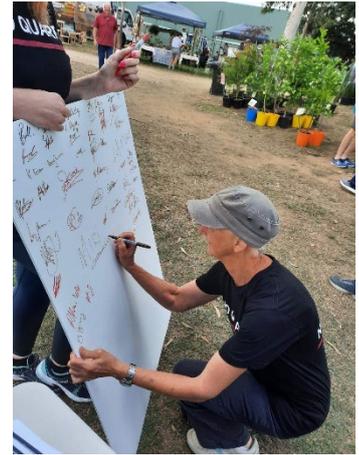


Fig 34. A community member signs the No Quarry letter at the Wallan market

MAY

Consultations

- > Budget and financial plan adopted following earlier consultation
- > Youth Council members wanted

Other projects and works

- > Seymour Resource Recovery Centre works start
- > Broadford Customer and Library Service Centre refurbishment begins
- > Wattle Street Broadford new nature play space is complete
- > Kilmore's JJ Clancy Reserve netball/tennis courts and lighting project is complete

Events

- > International Day Against Homophobia, Biphobia, Interphobia and Transphobia (IDAHOBIT)
- > Beveridge community safety day
- > National Storytime
- > Staff Years of Service awards presentation
- > Community compost Q&A with Pretty Sally Garden Club
- > Rethink Recycling: Virtual Recycling Tour



Fig 36. IDAHOBIT Day at Broadford Youth Room

Emergencies

- > Development of community-based emergency management plans begin in Reedy Creek, Tyaak, Wandong/Heathcote Junction, Upper Plenty and Clonbinane
- > The last of the COVID recovery outdoor cinema evenings is held in Wallan

Advocacy

- > Victorian Minister for Community Sport Ros Spence visits Wallan Secondary College to announce \$880,000 Sport and Recreation Victoria funding through the Local Sports Infrastructure Fund for four projects across Mitchell:
 - Wallan Secondary College Female Friendly Pavilion Project
 - Facility Improvements for Riding Develops Abilities in Seymour
 - Seymour Tennis Complex Lighting Project
 - Mitchell Open Space Strategy
- > Regional Development Victoria announces \$405,000 towards a \$540,000 project at The Australian Light Horse Memorial Park in Seymour
- > Federal election:
 - Prime Minister Scott Morrison visits Beveridge to reaffirm support for the Beveridge Intermodal Freight Terminal which was funded in the Federal budget.
 - Federal Labor Member for McEwen Rob Mitchell announces \$515,000 for Greenhill Reserve oval upgrades if re-elected as part of a Labor Federal Government
 - Federal Treasurer Josh Frydenberg commits \$8 million to kickstart Greenhill Recreation Precinct if re-elected
 - Federal Minister for Families and Social Services Senator Anne Ruston visits Seymour to announce a joint Federal Election commitment from the Liberal Party and the National Party for \$10 million towards the Seymour Community Wellbeing Hub
 - Federal Independent candidate for Nicholls Rob Priestly throws his support behind the Seymour Community Wellbeing Hub with an election commitment to support the need to secure funding from the Federal Government for the project
 - Federal Liberal candidate for McEwen Richard Welch announces a \$2.5 million roads renewal package for sections of Darraweit Road, Taylors Lane and Stanley Street in Wallan if elected
 - Federal Shadow Minister for Infrastructure, Transport and Regional Development Catherine King and Member for McEwen Rob Mitchell announce an election commitment of \$11 million to improve roads across Mitchell Shire and Macedon Ranges Shire.

- > NO QUARRY campaign:
 - Community forum held in Wallan
 - Leader of the Victorian Greens Samantha Ratnam MP joins growing list of politicians who are support the Wallan and Beveridge community in their NO QUARRY campaign.



Fig 37. Max gives Wattle Street playground in Broadford the tick of approval



Fig 39 Community forum is held in the fight against the proposed quarry



Fig 41. Federal Treasurer Josh Frydenberg commits \$8 million to kickstart Greenhill Recreation Precinct if re-elected



Fig 42. Prime Minister Scott Morrison visits Greater Beveridge Community Centre during the Federal election campaign.



Fig 44. Federal Minister for Families and Social Services Senator Anne Ruston visits Seymour to announce a joint Federal Election commitment from the Liberal Party and the National Party for \$10 million towards the Seymour Community Wellbeing Hub. Senator Ruston is joined by Mitchell Shire Council and Seymour RSL representatives along with Liberal Candidate for McEwen Steve Brooks, Nationals Candidate for McEwen Steve Birrell, Liberal Candidate for Yan Yean Richard Welch and Victorian Nationals Deputy Leader and Member for Euroa Steph Ryan.



Fig 45. Victorian Minister for Sport Ros Spence and Member for Yan Yean Danielle Green announce funding for four sport and recreation projects in Mitchell

JUNE

Consultations

- > Kilmore Link Avenue play space
- > The Great ARTdoors Rail Trail artists and locations announced following earlier consultation

Other projects and works

- > Asset Plan adopted
- > Kilmore Creek invasive species trees removed

Events

- > HART of Mitchell exhibition and workshops held
- > Seymour Sports and Aquatic Centre open day to celebrate the 20th anniversary of the heated indoor pool
- > Reconnecting Mitchell staff event
- > Zero waste cooking webinars

Advocacy

- > Mayor visits Canberra as part of the National Assembly of Local Government
- > Quarry fight takes to the steps of Victorian Parliament to present petition
- > A number of motions from Mitchell pass at the MAV State Council
- > Cricket Australia announces grants for:
 - Greenhill Recreation Reserve main oval project \$30,000
 - Wallan Secondary College shared-use pavilion project \$20,000



Fig 49. HART of Mitchell art exhibition at the Broadford Civic Centre Chambers Gallery



Fig 41. NO QUARRY takes fight to Parliament

CAPITAL WORKS SNAPSHOT

The following is a summary of 2021/22 completed infrastructure projects.

FOOTPATHS

3.5km of Footpath Renewal and 1.3km of Missing Link Footpath projects including:

- > Broadford Secondary College
- > Johnson Court, Kilmore
- > Windham Street, Wallan
- > Tallarook Rail Trail – Link to Tallarook Station

ROAD SAFETY PROJECTS

- > Alcantara Boulevard School Crossing, Wallan East
- > Old Sydney Road, Wallan – Speed Reduction
- > New street lighting at Lighthorse Drive and Goulburn Valley Highway

BUILDING, CONSTRUCTION, AND IMPROVEMENTS

- > Wandong MCH and Kindergarten – Building extension
- > Kilmore Family and Children’s Centre expansion – Nearing completion
- > Whitburgh Cottage restoration, Kilmore – Nearing completion
- > Broadford Library refurbishment – Nearing completion
- > Seymour Resource Recovery Centre – Works Underway

LEISURE AND RECREATION

- > Greenhill Recreation Reserve, Wallan
- > cricket net renewal and expansion
- > main oval female friendly pavilion renewal and upgrade
- > J J Clancy Reserve, Kilmore – renewal and upgrade of two netball and two netball/tennis courts with new lighting to competition standard
- > Harley Hammond Reserve, Broadford
- > renewal and upgrade of two netball/tennis courts and installation of lighting to competition standard
- > new female friendly netball/tennis pavilion, suitable for broader community use
- > Kings Park, Seymour – Exhibition Building ventilation project
- > L B Davern Reserve, Wandong – renewal and upgrade of two tennis/netball courts and lighting to competition standard
- > Chittick Park, Seymour – youth outdoor activity space
- > Broadford Parks Activation project:
- > Memorial Park Kilmore - play space renewal and upgrade
- > Davidson Reserve Broadford – installation of outdoor fitness equipment
- > Wattle Street Reserve Broadford – installation of nature-based play space

MAJOR PROJECTS SNAPSHOT

ROADS, BRIDGES AND FOOTPATHS

Over the past year, significant road projects were delivered in Kilmore, Kilmore East, and Wallan.

Streetscape works commenced along Sydney Street in Kilmore as part of the Kilmore Rejuvenation Project. This is a significant project that will breathe new life into Kilmore's historic commercial precinct, renew civic pride and help to support businesses and jobs. The project will also deliver a variable speed signs allowing the speed limit to be reduced to 40km/h during the day. These streetscape works received funding via the State Governments Growing Suburbs Fund (\$2.4M) Regional Infrastructure Fund (\$0.5M) and the Department of Transport (\$0.4M) and are expected to be completed by the end of 2022.

New footpath works are also underway along Kilmore-Lancefield Road as part of a joint funded project between the Department of Transport and Mitchell Shire Council. This new footpath will help to improve pedestrian movement around the busy school precinct in Kilmore.

In Kilmore East, works got underway on the Kilmore East Road bridge over Dry Creek. This bridge supports numerous heavy vehicle trips daily and needed strengthening works to ensure it can remain safe and serviceable for the Kilmore East community.

In Wallan, the Windham Street upgrade between King Street and William Street was completed which included road pavement widening, new footpaths and the installation traffic calming devices.

New footpaths were constructed in Snodgrass Street, Pinniger Street, White Street, Gavan Street and First Street in Broadford to improve walkability to and from the Broadford Secondary College and enhancement works were carried out to improve the walking/cycling linkage between the Tallarook Railway Station and the Great Victorian Rail Trail.

ROAD RENEWAL

Taking into consideration the COVID-19 restrictions, the 2021/22 road renewal program was very successful, with 99.4% of the program completed by the end of the financial year. The Road Renewal Team were able to deliver renewal works to over 61 locations within the Shire.

Significant road resealing projects were carried out Tootle Street, Sutherland Street, Kellys Lane, Mill Road, Kulin Drive, Candice Avenue, Simone Court in Kilmore. O'Gradys Road in Kilmore East. Watson Street and Windham Street in Wallan. Dry Creek Road, Ferguson Street in Broadford. Broadford-Wandong Road in Sunday Creek and Watson Street as well as Wallis Street carpark in Seymour along with many other locations.

This has been a great outcome for the community and the team are working towards continuing this program into 2022/23.

- > 33,374m² of patching
- > 46,026Lm of crack sealing
- > 95,615m² of re-sheeting
- > 226,879m² of resealing
- > 40,562m² of asphalt overlay



Figure 2 Church Street Kilmore, during and after



Figure 2 Middle Springs Road / Northern Highway Service Lane Tooborac, before and after



Figure 3 Jamieson Street Broadford, during and after

TREE MANAGEMENT

The Tree Management crew planted 1,732 trees over the 2021/22 financial year across the municipality. Increasing tree canopy in Parks, Gardens and Street Scapes is part of Councils commitment under the Living Melbourne Urban Forest Strategy and Councils Environment Policy to increase canopy cover throughout our urban area and townships.



Figure 4 Anzac Avenue, Seymour, 28 English Oak Trees. This project was part-funded through a grant from the Victorian Government's Pick My Project initiative through The Seymour We Want Inc.

SEYMOUR SPORTS AND AQUATIC CENTRE CELEBRATES 20 YEARS

Mitchell Leisure Services celebrated the 20th anniversary of the heated pool at Seymour Sports and Aquatic Centre on Sunday 19 June 2022. Community members were invited to the celebration that had a range of fun activities including access to various fitness classes, a jumping castle, a DJ, a sausage sizzle, a visit from the police, army, and fire brigade.

Some big names have visited the Seymour Sports and Aquatic Centre since the heated pool was opened on Tuesday 18 June 2002. The opening event saw Minister for Sport and Recreation Justin Madden challenging former Australian world champion swimmer Michael Klim to a race. While the result was never in doubt, the event drew a large crowd to the facility that has become an important part of the Seymour and district community.

Originally funded by the Victorian Government, Mitchell Shire Council and the Seymour Heated Indoor Pool Committee, the project has grown into an important part of the Seymour and district community. The original gym was opened upstairs in December 2002, but the popularity of the space meant a larger area was needed.

Whatever your preferred activity, you're sure to find it at the Seymour Sports and Aquatic Centre. Achieve your fitness goals, enjoy a swim in the pool, shoot some hoops on the basketball court or enjoy a coffee in the courtyard and relax and meet friends.

Seymour Sports and Aquatic Centre offers a wide range of facilities and services to cater for all ages and fitness levels including a fully equipped gym, 25m indoor heated pool, 15m indoor heated children's splash pool and a sports stadium.



Figure 5 Lachlan Wright and Sarah Sommers celebrate Seymour Sports and Aquatic Centre indoor pool 20 years Anniversary open day.

WHITBURGH COTTAGE KILMORE

Mitchell Shire Council is partnering with the Victorian Government to restore Whitburgh Cottage.

A \$200,000 Living Heritage Grant and \$410,000 of Council funds will be used to restore the historically and architecturally significant cottage. The cottage is listed on the Victorian Heritage Register meaning the significance of the cottage is recognised for both Kilmore and the whole of Victoria.

Whitburgh Cottage was erected between 1853-57 for William Smeaton, a local coachbuilder and blacksmith. The house remained in the Smeaton family ownership for 113 years. The site is one of the oldest buildings in Kilmore and is Kilmore's oldest surviving bluestone house.

It epitomises early cottage design with a simple double fronted composition, hipped roof and constructed of local materials, in thick case bluestone.

The tender for the project has been awarded to Reliance Constructions, with a major focus of the repairs to be a bulge in the western wall that will need to be reinforced.

Other works include repairing the slate roof, replacing floorboards, skirting boards and architraves, electrical works, fixing water damage and repainting.



Figure 6 Whitburgh Cottage, Kilmore.

RECREATION, PARKS, PLAYGROUNDS AND OPEN SPACE

Council has worked in partnership with the community, its volunteers and funding partners to provide some significant sport and recreation service improvements across Mitchell Shire. The 2021/2022 projects reflect Council's ongoing commitment to promoting active participation in sport and recreation by girls and women and to increased sustainability of facilities and reduced environmental impacts.

All sports lighting projects use LED lighting rather than old halide, courts project bases are concrete rather than asphalt and buildings are delivered in line Council's new Electronic Service Delivery Policy for building – Built Environment Sustainability Scorecard rating is dependent on \$ value of project. The shared use of facilities principle is applied where appropriate.

Key projects delivered include:

GREENHILL RECREATION RESERVE, WALLAN

This project has seen the refurbishment, upgrade, and improvement of the old changeroom facilities for players and umpires at the main oval more inclusive for all and suitable for female use. Showers are now individual cubicles and urinals have been replaced with extra toilets. Facilities now cater separately for female and male umpires. Public access to toilets more accessible for all and safer for use by children with direct line of sight. A veranda has been added to provide greater shelter and comfort for spectators. Improved first aid and additional storage has also been provided.

The works will encourage the continued growth of female participation in sport at the site and facilitate more equitable use of the main oval for female teams. Both the Wallan Football Netball Club and Wallan and District Cricket Club have actively developed female team over recent years.

The \$720,000 project has been delivered with the support of a \$500,000 Victorian Government grant through Sport and Recreation Victoria's Local Sports Infrastructure Fund - Female Friendly Facilities stream.

Other projects delivered at Greenhill Recreation Reserve over 2021/2022 include – cricket net renewal and expansion, competition standard lighting for the netball courts and competition standard lighting for the main oval. These projects were also partly funded through the Local Sports Infrastructure Fund.

2022/2023 will see an upgrade of the main oval's surface and drainage and a new children's play space. The former is being partly funded by Sport and Recreation Victoria's Country Football Netball Program & Cricket Australia's Infrastructure Fund and the latter mainly funded by the Victorian Government's Growing Suburbs Fund.

HARLEY HAMMOND RESERVE, BROADFORD

This \$2.5 million project, supported by \$500,000 from Sport and Recreation Victoria's Female Friendly Facilities Fund, has seen the delivery of a new shared use pavilion and two dual use and lit to competition standard courts. The pavilion was also designed to be a welcoming and attractive space for broader community uses. The new facilities replace old, non-compliant and inadequate separate facilities which did not meet Netball Victoria nor Tennis Victoria's guidelines for local facilities.

This project reflects the contemporary need for councils to take a more sustainable approach to the provision of community facilities by applying shared and adaptive use principles.

J J CLANCY RESERVE, KILMORE

This \$1.0 million project was supported by \$500,000 from Sport and Recreation Victoria's Local Sports Infrastructure Fund - Female Friendly Facilities stream. It has completely renewed four old and non-compliant asphalt courts, only two of which were lit. The four new courts with concrete-base are compliant and fully lit to competition standard. Two of the four are dual use netball/tennis courts.

CHITTICK PARK, SEYMOUR

Regional Development Victoria provided \$112,000 towards this \$145,500 project which has delivered a new outdoor youth space adjoining the Chittick Park skate park and Seymour Sports and Aquatic Centre. The new facility includes an expansion to the existing skate space to provide a basketball half court, line marking for various games and junior cycling, feature seating and viewing area and path connections.

Importantly, the location of the project facilitates a more inclusive space for the young people of Seymour and is integrated with broader youth and sport and recreation services.

BROADFORD PARKS IMPROVEMENTS PROJECT

The Victorian Government, through its Growing Suburbs Fund, provided \$720,000 to fund significant service improvements at three sites in Broadford. The high-profile main street Memorial Park play space has been renewed and upgraded based on contemporary play space design principles and understandings of play value and responded to community consultation requests for shade provision and more challenging equipment for older children.

Broadford's first outdoor fitness equipment has been installed at Donaldson Reserve.

A new play space has been delivered at Wattle Street Reserve in the rapidly developing residential growth area of Broadford. It is a higher level of service with a diverse range of elements and is based on nature play principles.

Each play space provides improved accessibility for children and carers with limited mobility.

A \$595,000 project at LB Davern Reserve been delivered with the support of a \$250,000 Victorian Government grant through Sport and Recreation Victoria's Local Sports Infrastructure Fund - **Community Facilities** stream. It has renewed the existing two old and non-compliant asphalt courts with multi-use netball/tennis courts with a concrete-base and compliant court run-offs.

COMMUNITY AMENITY

The Community Amenity and Emergency Management Department provides a number of services to our community. These services include Local Laws, Animal Management, Parking and Litter Enforcement, Asset Protection, School Crossings, Civic Presentation, Planning Investigations and Environmental Health.

The main objectives of our Department are to provide for the peace, order, to protect, maintain and enhance the natural environment, ensure the protection of Council assets and sustainable use of resources and to protect the health and safety of residents.

Every 4 years Council is required to develop a Domestic Animal Management Plan. In October of 2021 Council endorsed the Domestic Animal Management Plan 2021 – 2025 (The Plan). The Plan will focus on better access to Facilities for dog owners, a focus on responsible pet ownership, further improvement to dog and cat rehoming rates and reviewing Council dog on lead orders.

Council investigates all dog attack in accordance with our legislative requirements. Serious dog attacks are generally taken to Magistrates Court. There were 3 dog attack prosecutions this Financial year with a further 5 dog attack prosecutions currently before the courts.

The Department attended to 5,312 Customer requests with our average response time being 1.5 days. We have some of the highest reclaim rates compared to like Councils across Victoria. Our rehoming partnerships with Save a Dog and Ingrid's Haven assists greatly with ensuring that we do everything we possibly can to rehome unclaimed dogs and cats.

One of the biggest projects this year has been the rewriting of Council Local Law Community and Environment. There has been a significant amount of community consultation and engagement and whilst the Local Law was not finalised this financial year we look forward to this being finalised in the 2022/23 Financial Year.

EMERGENCY MANAGEMENT

Summer bushfire season

Again, this year COVID-19 significantly impacting the ability for absentee property owners to come and clean up their properties prior to the fire season.

There were no significant fire events within Mitchell Shire this financial year. Fire Prevention roadside slashing program went well with a total of 511 km of roadsides slashed and 192 km of roadsides sprayed.

Several State Government funded projects were undertaken this year which assisted with keeping our communities safe:

- > Mulching works – Reedy Creek Rd and Dabyminga Creek

Fire access Roads Subsidy Scheme Funding (FARSS)

- > Funding received for the installation of CFA water tanks – McDonalds Rd Broadford

These projects benefit the community by reducing fuel loads or increasing emergency service ability to respond to incidents.

Nearly 4,000 letters were sent out to residents who had either received a Fire Prevention Notice in the previous two years or have been identified as living in high-risk areas reminding them to prepare their properties for the upcoming fire season. There were 459 unsightly land requests dealt with by Officers. A total of 299 Fire Prevention Notices were issued this year with 9 properties forced cleared because of non-compliance which was significantly lower from our previous year.

Vulnerable Eastern Ridgeline Communities Project

Officers continued the delivery of this Safer Together funded project focused on building the resilience of the high-risk communities of Reedy Creek/ Tyaak, Clonbinane, Upper Plenty and Wandong/ Heathcote Junction which included Community Information sessions and the formation of working groups to develop Community based Emergency Plans.

Council assisted in the delivery of the Red Cross Pillowcase Program to approximately 150 grade 3-4 children at the Wandong Primary School. The project aims to educate children on the importance of being prepared for an emergency

COVID-19 RESPONSE

The Mitchell Shire Council COVID-19 Recovery Plan was endorsed by Council in February 2021. The COVID-19 Recovery Plan's development followed a 6-month long project aimed at collating data and information about how the COVID-19 pandemic had affected the wider Victorian community. This was paired with engagement and consultation with the Mitchell Shire community about how the pandemic had directly affected them, along with collaboration and information sharing with a diverse spectrum of service providers who work within the municipality.

As a result, seven key areas of priority in relation to recovery were identified:

- > Active Community
- > Gender Responsive
- > Localise Job Opportunities & Investment
- > Re-engaging in Education
- > Access to Services
- > Climate Conscious
- > Housing Options to Enhance Health & Wellbeing outcomes

In many cases, various Council Departments have delivered a multitude of projects, changed their ways of working or interacting with the community, and have transitioned towards delivering their core functions in a new 'post-COVID' manner. For some, the initiatives listed are not 'special' or 'new', they are simply their normal day-to-day priorities – with only minor changes due to the COVID pandemic. For others, the initiatives are far more COVID-19 Recovery-specific, and involve delivering entirely new activities or previously undelivered programs.

CONSULTATION

Mitchell Shire Council is committed to thorough, transparent, and meaningful community engagement that will inform responsible decision making for the benefit of the community. The Mitchell Shire Community Engagement Policy and toolkit better supports Council staff and community providing opportunities which enhance the ability of the community to share their expectations, aspirations, and ideas.

Engaging with the community offers Mitchell Shire Council three things:

- > ensuring the community can contribute to decision making and that alternative views are sought, heard, and considered
- > providing an educational opportunity for Council to inform the community of upcoming processes, policies, programs and decisions, and the drivers and considerations behind them
- > strengthening relationships and building trust between Council and the community.

This is in line with the intention of the *Local Government Act 2020* and the recognition that when governments better understand the needs, priorities and make up of their community and bring community closer to the processes of governments, by engaging the community in decision-informing and decision-making processes providing information about the workings of government, service design and delivery is strengthened, trust is built, and maximum beneficial impact is achieved from its activities.

Local government is the closest level of government to the community and provide 100+ services. We also have legislated responsibilities for community engagement and the health and wellbeing of people in our municipality. We have a critical role to help understand, plan and advocate for the needs of our community and we rely on the strength of our relationship with our community to do this well. Our Community Engagement Framework commits Council to best practice engagement principles and provides the basis for a consistent approach to engagement activities across the organisation.

We encourage community members to get involved in consultation opportunities - whether you're a ratepayer, a resident, a volunteer, someone who works or studies in Mitchell Shire, a business owner or operator, a visitor to our community or an interested community member. Your input helps us to consider a range of views and interests to make more informed decisions on your behalf. This ultimately leads to better outcomes for our community and helps us deliver on our vision and mission – together with the community, creating a sustainable future. Council's consultation and engagement projects are listed in the 2021/22 in Year in Review.

Visit www.engagingmitchellshire.com to provide input on a range of plans, projects, and policies.

THE FOLLOWING CONSULTATIONS WERE UNDERTAKEN IN 2021/22:

- > Annual report
- > Asset Plan adopted
- > Beveridge Arrowsmith Road
- > Beveridge North West Precinct Structure Plan
- > Beveridge Recreation Reserve masterplan
- > Broadford Harley Hammond Recreational Reserve masterplan
- > Broadford structure plan submissions presented at hearings committee
- > Budget and financial plan
- > Capital budget program for 22/23
- > Community and Environment Local Law
- > Community Vision 2050
- > Council Plan
- > Cycling consultative forum
- > Community based emergency management plans
- > Domestic Animal Management Plan 2021 - 2025
- > Emu Flat locality naming proposal consultation
- > Environmentally Sustainable Design for Council Buildings Policy
- > Great ARTdoors Rail Trail art
- > Health and Wellbeing Plan
- > Kilmore rejuvenation plans
- > Link Avenue playground Kilmore
- > Park rating and maintenance survey
- > Pyalong Recreation Reserve Pine Plantation fire safety works
- > Pyalong bus stop and shelter
- > Quarry
- > Road Management Plan
- > Satisfaction survey
- > Seniors fitness equipment Kilmore and Seymour
- > Seymour Road renaming Ridd Court
- > Tallarook Outdoor Pool slide replacement
- > Tooborac Mural designs
- > Wallan Greenhill Precinct site use plan endorsed
- > Wallan Greenhill Precinct southern aquatic pending outcomes of land capability assessment and feasibility report
- > Wallan King and Queen Street masterplan
- > Wallan Road Silvan Close road renaming
- > Wallan Station Street precinct masterplan and infrastructure framework

KINDERGARTEN INFRASTRUCTURE SERVICES PLAN (KISP)

The Victorian Government is investing nearly \$5 billion over the next decade to introduce two-years of yearly years education for all three and four-year-olds living in Victoria. Research shows that quality early childhood education improves children's outcomes before, during and after the school years, and that two years of kindergarten have a greater impact than one. From 2022, three-year-old living in Mitchell Shire will benefit from a minimum of 5 hours of funded kindergarten. This will be progressively rolled up to 15 hours by 2029, in the same way four-year-old are currently access funded kindergarten programs in Mitchell.

- > To support the roll-out of three-year-old reform, Mitchell Shire Council and the Department of Education and Training (DET) jointly developed a Kindergarten Infrastructure and Service Plan (KISP). Mitchell Shires KISP, is shared understanding of the current and future need for kindergarten infrastructure and an estimated timing of when new kindergarten rooms are required for our growing population
- Current number of Kindergarten places (supply)
- > Number of children expected to attend funded Kindergarten now and into the future (demand)
- > How growth will be accommodated in existing and where new Kindergarten infrastructure is needed in the future

You can find Mitchell's signed KISP here, DET website:

<https://www.education.vic.gov.au/childhood/providers/funding/Pages/capitalprogram.aspx>

And here is a direct link to the signed KISP:

https://www.education.vic.gov.au/Documents/childhood/providers/funding/Mitchell_KISP_Signed.pdf

ADVOCACY

The 2022 Federal Election was a major focus for Council's advocacy over the last twelve months. Council ran a focused campaign, **CONNECTING MITCHELL**, which identified Jobs, Health and Community Outcomes as key pillars as our municipality grows and changes.

Council's key asks to the Federal Governments were:

- > Seymour Community Wellbeing Hub
- > Camerons Lane Interchange
- > Greenhill Recreation Precinct

Delivery of these projects would be transformational for our community. Whilst we received strong commitments to all three key projects, more is needed to make them a reality. We are committed to continuing to fight for these, and other priority projects which will benefit our community.

Alongside this Council has partnered with the NO QUARRY for Wallan/Beveridge community group to advocate to the State Government to stop the proposed quarry in Beveridge North West PSP. Council has rejected this quarry twice and it is felt that it will bring noise, dust, vibrations, congestion, and other health and wellbeing challenges to the Shire's two fastest growing towns. Council and the community have been calling on the Victorian State Government to reject the quarry.

COMMUNITY VISION 2050

On 18 October 2021 Council adopted the new Mitchell 2050 – Community Vision. The timeframe, 2050 was selected to encourage communities to dream big, have bold ideas and think beyond the predicted growth rates of 2040 and for when the population growth stabilizes. While the Vision has been developed through to 2050 it has considerably been prepared to also ensure it has a regular role in informing our 4-year Council Planning cycles.

Now the Vision has been adopted it will ensure that:

- > the community's priorities and aspirations for the future are considered in Council's strategic planning and decision-making processes
- > Council continues to work towards the same overarching vision with existing and new partnerships, organisations, and service sectors in the community.

Council will also have several roles in the implementation phases – both as the Responsible Authority (to deliver the Vision), but also as a service provider (sole or shared role), a facilitator or a partner; or becoming the community advocate.

It is important to remember that the custodians of the Vision will be the Mitchell community. The Vision will become the vehicle to which further conversations, relationships, partnerships, and progress can be made from. The vision was developed through a comprehensive two staged engagement program, which commenced in April 2021 and completed in August 2022 with the launch of the My Mitchell 2050 – Community Vision website www.mitchell2050.com.au

Community Vision Statement

"We are a healthy, vibrant and connected community that values nature, diversity and innovation."

Our wish for the future

"Mitchell will become a place that people of all ages love to call home. Where we celebrate our natural beauty and where businesses prosper."

COMMUNITY VISION THEMES

Vibrant communities: our community will be better connected, and our main streets will be vibrant and full of life

Working, learning and tourism: our local economy will be vibrant, and our shops, businesses and education will grow and become more accessible and attractive

Travelling and getting around: travel to, from and within Mitchell will be accessible, safe, sustainable, and well designed

Shaping neighbourhoods: our townships will retain a local historical character, value, and beauty, yet have grown to have a modern twist

Nature and parks: we will be home to a vibrant and thriving natural environment where nature and parks are part of everyday life

Climate change: our townships will be powered by a diverse system of renewable technologies and linked through a vast network of walking and cycling trails

COMMUNITY SATISFACTION SURVEY

Each year, Local Government Victoria (LGV) coordinates and auspices an annual Community Satisfaction Survey for Victorian councils. Based on input from 400 residents, the annual survey measures satisfaction across core indicators and key service areas for Mitchell Shire Council.

The survey also identifies key areas to focus on to improve satisfaction with overall performance. Interestingly, when asked what Council could do to improve satisfaction, most respondents cited things that are the responsibility of State Government and not Local Government. In the case of Mitchell Shire Council, respondents identified community decisions, condition of local roads, lobbying, community consultation and waste management as areas of particular focus for improvement.

OUR RESULTS

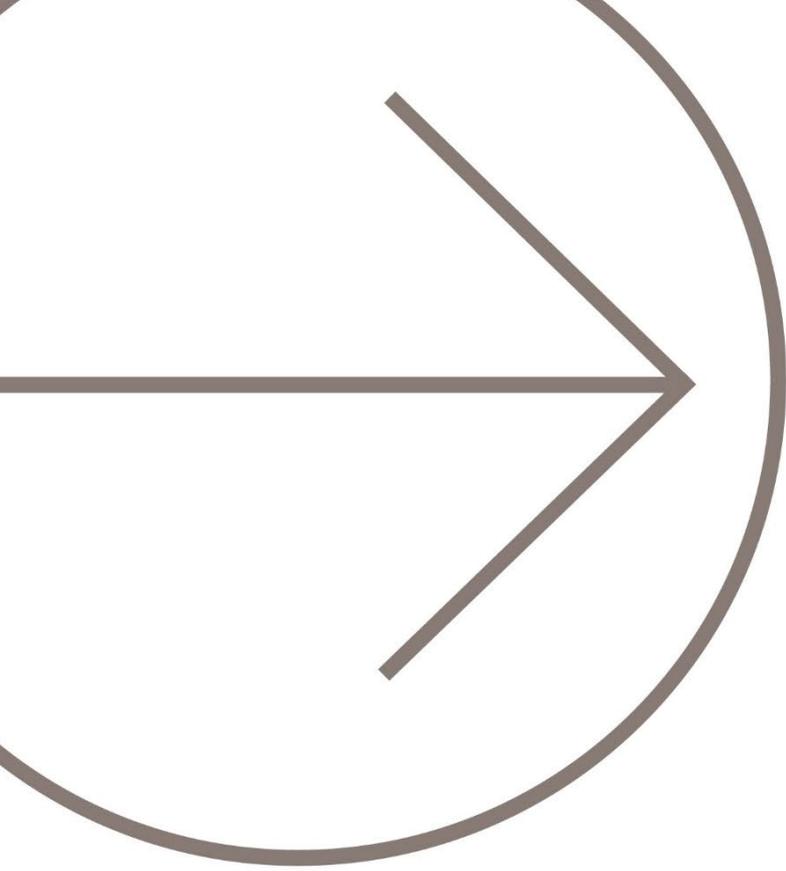
CORE MEASURES	2018	2019	2020	2021	2022
Overall performance	54	55	52	53	51
Consultation and engagement*	53	53	52	50	50
Lobbying (advocacy)*	48	50	49	53	49
Making community decisions	50	52	49	51	48
Sealed local roads	43	47	46	43	41
Customer service*	70	70	68	64	61
Overall council direction	56	54	50	48	46



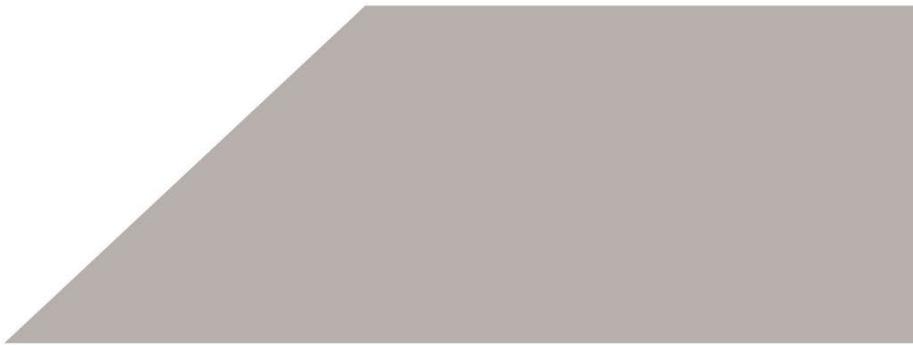
Figure 7 Kilmore Customer and Library services

SERVICE MEASURES	2018	2019	2020	2021	2022
Customer service*	70	70	68	64	61
Emergency and disaster management	67	69	63	65	61
Waste management	65	61	56	58	59
Family support services	63	66	60	63	62
Appearance of public areas	63	68	66	66	65
Recreational facilities	62	63	63	63	61
Community and cultural	59	60	57	56	57
Environmental sustainability	56	57	52	54	55
Informing the community	54	56	54	52	52
Consultation and engagement*	53	53	52	50	50
Planning and building permits	51	50	49	52	50
Community decisions*	50	53	19	51	48
Business, tourism & community development	50	54	-	55	52
Planning for population growth	50	47	48	49	45
Slashing and weed control	49	51	44	44	45
Lobbying (advocacy)*	48	50	49	53	49
Unsealed roads	41	43	41	39	36
Sealed local roads	43	47	46	43	41

*indicates a core measure that is also a service area measure



ABOUT MITCHELL SHIRE COUNCIL



OUR VISION

As we grow, we will be leaders in protecting the environment and preserving the country feel and liveability of our unique communities, with visionary planning for a cohesive, prosperous, safe, and healthy future.

OUR MISSION

Working with our community to build a great quality of life.

Mitchell Shire Council:

- > is committed to providing good governance and compassionate leadership
- > is committed to supporting our diverse community
- > values community involvement, and vigour and diversity of opinion
- > recognises the commitment of our staff
- > will protect and enhance our natural environment
- > will plan for and promote our future
- > will promote economic development within our municipality

OUR ORGANISATION VALUES: ONE MITCHELL – WE WORK AS ONE!



Working Together

- > Teams work together to get the job done
- > Leaders guide and inspire



Respect

- > People respect and help each other to succeed
- > Staff are appreciated and valued
- > Success is celebrated



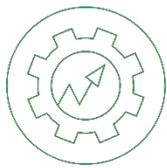
Customer Service Excellence

- > Customers experience exceptional service
- > Customers and staff are treated with dignity and respect
- > We do what we say we're going to do



Accountability

- > Every person is accountable for the success of One Mitchell...It starts with me!
- > A strong sense of dedication and pride
- > A strong sense of community and belonging



Continuous Improvement

- > Look for ways to improve the ways we work
- > Develop staff to be the best that we can be

OUR ORGANISATION

The Executive Leadership Team is comprised of the CEO and three Directors.

The CEO is responsible for managing the organisational structure for the Council, ensuring that council decisions are implemented, the day-to-day management of the council's operations and providing advice to Council.

The CEO is also responsible for supporting the mayor in the performance of their role, and the development, implementation and enforcement of policies and protocols to manage interactions between councillors and Council staff.

THE SENIOR MANAGEMENT TEAM (*@30 June 2022*)

Brett Luxford, CEO

Mary Agostino, Director
Advocacy and Communities

Suzane Becker, Director
Economy, Growth, and
Infrastructure

Laurie Ellis, Director
Organisational Performance

Adam Evans, Manager
Community Amenity and
Emergency Management

Robert Ford, Manager
Development Approvals,
(acting)

Nicole Maxwell, Manager
Finance and Assets

Rebecca Sirianni, Manager
Community Planning and
Delivery

Tim Partridge, Manager
Engineering and Major
Projects

Lidia Harding, Manager
Governance and Risk

Michael Sinclair, Manager
Communications and
Engagement

Narelle Liepa, Manager
Environment and
Sustainability

Sarah Clark, Manager
Information and Business
Transformation

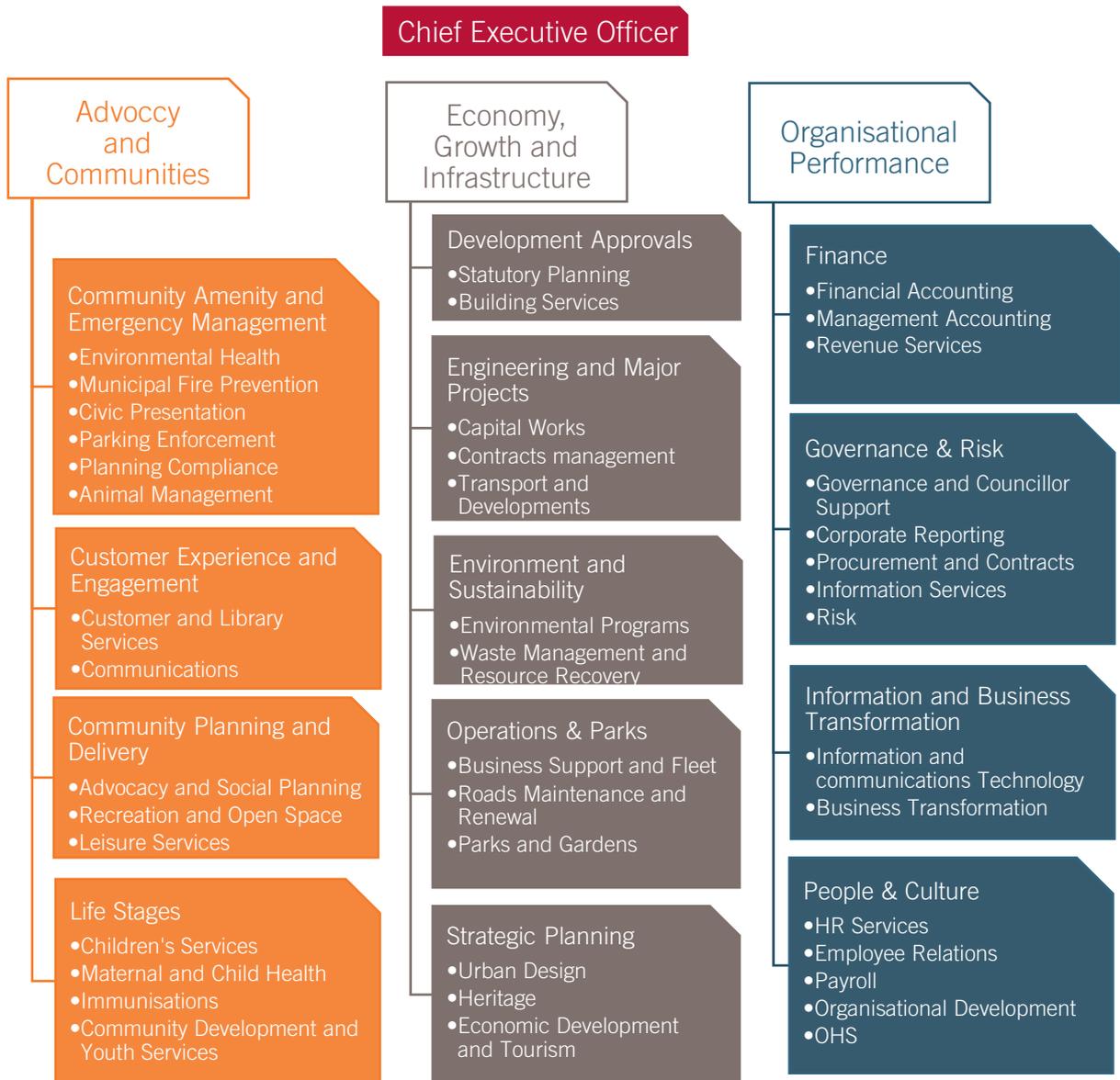
Buffy Leadbeater, Manager
Life Stages

Andrew Dodd, Manager
Operations and Parks

Ana Fraser, Manager
People and Culture

Travis Conway, Manager
Strategic Planning and
Economy

ORGANISATIONAL CHART



OUR PEOPLE

Our five values of working together, respect, customer service excellence, accountability and continuous improvement drive our customer-focused service delivery.

ABOUT OUR PEOPLE

As of 30 June 2022, Council had 303.05 full-time equivalent employees compared to 303.06 on 30 June 2021, reflecting the growth and growing needs of our community. This includes permanent, temporary, and casual positions in roles covering areas such as planning, engineering, parks and environment, customer service, maternal, child and youth services, sport, leisure and recreation, finance, administration, and management.

A summary of the number of full time equivalent (FTE) council staff by organisational structure, employment type and gender follow:

Gender		Office of CEO	Organisational Performance	Growth and Infrastructure	Advocacy and Communities	Total
Female	Casual	-	0.6	0.02	1.62	2.24
	Full time	1	30	31	42	104
	Part time	-	5.85	5.98	64.10	75.93
	Total	1	36.45	37.00	107.72	182.17
Male	Casual	-	-	0.12	0.47	0.59
	Full time	1	14	75	21	111
	Part time	-	2.03	4.98	2.28	9.29
	Total	1	16.03	80.10	23.75	120.88
X or prefer not to say	Casual	-	-	-	0.01	0.01
	Full time	-	-	-	-	-
	Part time	-	-	-	-	-
	Total	-	-	-	0.01	0.01
Organisation total FTE		2	52.48	117.10	131.48	303.06

A summary of the number of full time equivalent (FTE) staff categorised by employment classification and gender is set out below.

Structure Classification	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	All other	Total FTE
Permanent Full Time - F	-	-	7	19	20	19	9	1	29	104
Permanent Full Time - M	-	-	21	15	17	16	9	2	31	111
Permanent Full Time - X	-	-	-	-	-	-	-	-	-	-
Permanent Part Time - F	5.10	7.94	1.24	14.51	5.74	6.80	3	0	31.70	76.02
Permanent Part Time - M	1.28	-	3.09	-	1.43	0.6	-	1	1.8	9.20
Permanent Part Time - X	-	-	-	-	-	-	-	-	-	-
Casual - F	0.08	0.06	0.03	0.91	0.04	-	0.01	-	1.11	2.24
Casual - M	0.01	-	0.02	0.03	-	-	-	0.01	0.43	0.59
Casual - X	-	-	-	-	-	-	-	-	0.01	0.01
Organisation total	6.56	8.00	32.38	49.45	44.21	42.40	21.01	4.01	95.05	303.06

Gender categories
F – Female
M – Male
X - unspecified/prefer not to say/non-binary

EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY

Mitchell Shire Council is committed to the principles of equal employment opportunity (EEO) and believes that all employees, contract workers, agents and volunteers are entitled to work in a flexible and safe environment. Our policies and practices help ensure that discrimination relating to gender and gender identity, age, disability, marital status, sexual orientation, parenthood, race, colour, national extraction, social or ethnic origin, religion or political affiliation are not tolerated.

Training in the Prevention of Bullying, Harassment and Discrimination has been provided to all staff and all new staff members are inducted and receive training either online or face to face in EEO, Fraud Awareness, Family Violence, Human Rights and Responsibilities and Child Safe Standards.

In March 2021, the *Gender Equality Act* took effect, placing new obligations on the operations and reporting of 300 public sector organisations across Victoria including Local Government. The key pillars of the legislation are:

- > Developing and implementing a Gender Equality Action Plan, which includes results of a workplace gender audit and strategies for achieving workplace gender equality
- > publicly reporting on progress in relation to workplace gender equality
- > promoting gender equality in policies, programs and services that impact the public
- > completing gender impact assessments.

Council established a Gender Equality Action Group in June 2021 to oversee delivery of all obligations under the Act and promote, encourage, and facilitate gender equality initiatives across council to proactively support gender equality in our organisation. Together, these measures will result in better and fairer outcomes for all Victorians and will ensure community members have equal access to employment opportunities services and programs that we deliver.

In early 2022 consultation activities to support the development of Mitchell Shire's first Gender Equality Action Plan (GEAP) 2022- 2025 occurred over thirteen online sessions during the month of February 2022. A total of 111 people participated in the consultations, and of these, 92 were internal staff. Consultation aimed to engage a cross-section of internal employees, union delegates, Councillors, representatives from governing bodies and partners from Women's Health Goulburn North East. Consultation sessions were facilitated by the Gender Equality and Health and Wellbeing Officer with support from Gender Equality Action Group members. Consultation feedback, along with an analysis of Gender Audit Data taken in June 2021, informed three priority areas:

1. Mitchell Shire Council will implement an organisational approach to promote intersectional gender equality to improve the health, wellbeing, social and economic outcomes of our employees and community.
2. Mitchell Shire Council will identify and reduce systemic causes of gender inequality in our workplace and provide opportunities that support people to succeed.
3. Mitchell Shire Council will role model inclusive cultures and foster safe, encouraging environments.

[Mitchell Shires Gender Equality Action Plan 2021 – 2025](#) was assessed as fully compliant by the Commission for Gender Equality in the Public Sector in July 2022. Council has published the GEAP on our [Gender Equality webpage](#), as per obligations under the Act.

Support for staff to conduct Gender Impact Assessments has also commenced. In February and March of 2022, training from partners at Women's Health Goulburn North East was delivered to 50 members of the Senior Leadership Team. Additional, targeted workshops using a tailored Gender Impact Assessment Template will be rolled out in late 2022.

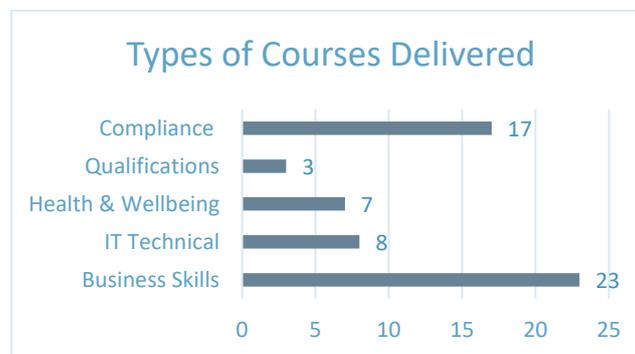
LEARNING AND DEVELOPMENT

Mitchell Shire Council is committed to providing professional development opportunities to all employees to support them in their roles, meet the requirements of their performance plans and upgrade their skills. Additional support is provided through expressions of interest for training that will increase skills in specialist areas and in preparation for career progression.

Council also invests in training to meet the organisation's strategy and vision, improve capabilities in a competitive labour market and assist in succession planning. Investing in training also supports risk management and legislative compliance.

This year Council delivered a training calendar program of face to face, online and blended options aimed at meeting the needs of employees working from home and in the office. The calendar was implemented through the delivery of 59 programs inclusive of leadership, corporate, group based, expressions of interest and compliance programs with over 1,250 employees attending sessions.

A breakdown of the types of courses delivered is below:



Significant highlights include:

- > Commencement of the development of a Leadership Capability Framework for Mitchell leaders.
- > 100 LinkedIn Learning Licences available for staff to access over 8,000 courses
- > Certified training – Certificate IV, Diploma and Advanced Diploma in Leadership and Management
- > Information Technology programs offered for, SharePoint, Outlook, OneNote, Excel, Teams, Office 365, and PowerPoint applications
- > A specific Presenting Virtually program for staff who deliver online training and presentations
- > Emphasis on ensuring that compliance training is completed with quarterly reporting to the ELT, regular reminders to employees and continuous monitoring – over 570 modules assigned and completed.
- > Gender Impact Assessment training for all senior leaders

ORGANISATIONAL CULTURE

One Mitchell is a culture program framed around the principle “We work as one!”. One Mitchell works to implement projects and initiatives that create a positive culture and healthy working environment for all staff. This initiative will continue to be used to drive positive behaviours and create an environment where people consistently say Mitchell is a great place to work.

The online induction program has transitioned back to an improved face to face program that enhances the onboarding experience of new employees and provides an informative and practical session about the various Council departments, their functions and how these can be used to support new employees in their roles. There is a greater emphasis on values, organisational expectations and behaviours, and the Code of Conduct. A check-in session 6 weeks post induction enhances the program and helps new employees to seek assistance and provide feedback. A total of 6 online and 2 face to face induction sessions were held with over 60 new employees attending.

The online performance development system continues to be used for performance reviews and was introduced and implemented to outdoor staff providing a more enhanced performance review process and better reporting.

The results from the Engagement and Alignment Survey conducted in June 2021 identified excellent results in Community Impact, Meaning and Purpose, Innovation and Vision with areas for improvement in Accountability, Strategic Leadership and Change Capability. The Senior Management Team met and developed Goals and Objectives to address the survey results building on strengths and addressing areas for improvement and allowing staff the opportunity to have input into the actions which will enhance the workplace and working conditions. The four organisational goals that were identified were:

- > A great place to work – valuing our people
- > Supporting innovation and excellence
- > Demonstrating leadership at every level
- > Contributing to each other’s success

In December 2021, the Understanding Workload Issues Survey was conducted to better understand the issues impacting on and determining workloads so that appropriate strategies could be implemented to address the substantive issues involved. The Executive, Senior Management and Senior Leadership teams developed a number of short term and long-term actions under the categories of Performance, Flexibility, Systems and Processes, Strategic Planning and Future, resulting in Phase 1 of a Workload Survey response project to complete the actions identified.

RECONNECTING MITCHELL

Staff working remotely were officially welcomed back to the offices and facilities from Monday 30 May, and an event was held on Friday 17 June celebrating and acknowledging the flexibility, adaptability and commitment of all employees, whether working remotely or onsite, over the last two years. The event was a great time to reconnect with colleagues in a safe, friendly and relaxed environment and celebrate the things that make Mitchell special. Close to 200 employees attended the event.

COVID AND EMPLOYEE WELLBEING

Council continued to support employees through the COVID-19 pandemic lock downs, working from home and home schooling, to ensure their wellbeing.

Special COVID-19 Leave continued to be available to all employees until May.

As we better understood the impacts of COVID in the community, we extended the available leave to cover employees getting COVID vaccinations, both to encourage employees to be vaccinated, to assist in stemming the spread of the virus in the community and understanding that employees may have an adverse reaction to the vaccination and are unable to work.

We conducted a staff engagement survey in June to check in on staff wellbeing and identify any emerging issues which we needed to address, or other support or assistance we could offer employees to enhance their wellbeing and support them while dealing with COVID in the workplace, in the community and in their homes.

The survey provided data which has enabled us to target advice, information, support, training and other actions and initiatives to address the issues identified, including effectively managing employee workloads and working arrangements, the impact of COVID-19 on work arrangements and practices, and technology issues.

PANDEMIC ORDERS

Council took appropriate action to consistently apply and adhere to the various Chief Health Officers Directions and Pandemic Orders as they were introduced and varied throughout the year. This required constant vigilance as the Directions or Orders were changed regularly with little or no notice and frequently required significant changes of focus and policy settings. This was achieved with minimal or no disruption to service delivery.

FUTURE WOW

The Future Ways of Working project, or Future WoW, continued this year.

Flexible working arrangements continue to be available and supported – and encouraged - where they enhance our service delivery to the community and clients, provide benefits to the organisation, and enable and support employees to achieve a balance between their work and other commitments.

The increased and enhanced use of technology, for online meetings and for interaction with our customers, reduces the need for travel and enables us to enhance service delivery – access to and availability of service providers.

Other options for flexibility are being investigated and explored in all work areas to enable us to provide other innovative service delivery and work arrangement options, in addition to working from home. This will enable all employees, not just office-based employees, to access flexible service delivery options and working arrangements.

FLEXIBLE WORKING ARRANGEMENTS

There were several attempts during the year to facilitate the return to office-based working of many employees. These were overtaken or curtailed by new or extended lock downs during which employees were unable to leave home. With changes to the pandemic orders, employees have been able to return to office-based working.

Most office-based employees now have an approved flexible working agreement working from home and working in the office on a hybrid basis.

To cater for and support employees working flexibly we have implemented a desk management software system which will enable employees to book desks and meeting spaces when and where they need them. They will be able to work flexibly within the workplace and work from locations which meet their work requirements and priorities. As well as supporting flexible working this arrangement will facilitate collaboration and enable employees to meet with colleagues and clients where it is most appropriate to do so, providing better customer service and facilitating and enhancing communication, interactions, and engagement.

Employee safety remained a major focus as we implemented the flexible working arrangements, and a Clean Desk Policy and Guidelines were adopted and implemented.

YEARS OF SERVICE

Each year Council celebrates the Years of Service (YOS) worked by our long-serving employees. Staff are recognised for their 5, 10, 15, 20, 25 and 30 years of employment at Mitchell Shire Council. Certificates were presented to 27 eligible 5 Years of Service recipients at various All Staff Briefings and there was a formal presentation on 2 May where 16 recipients were awarded for 10+ years of service.

This year, we are pleased to recognise and celebrate 2 employees each reaching 20 and 25 years of service milestones, alongside 4 employees at 15 years and 10 at 10 years.

HEALTH AND WELLBEING

A supportive work environment with health and wellbeing opportunities develops confidence, increases productivity, improves engagement, and encourages innovation. Workplace wellbeing can also help employees deal with challenges and change, providing strategies to minimise stress and manage mental health.

Research has shown that a greater sense of wellbeing relates to increased physical benefits, such as lower incidences of cardiovascular disease, stroke and sleeping problems, and with increased productivity and creativeness in the workplace.

The Health and Wellbeing Committee delivered programs that supported employee health and wellbeing including:

- > Continued training on COVID-19 Infection Control
- > Free staff flu vaccines
- > First aid training
- > Empathy and Resilience training
- > From Survive to Thrive – an online program providing participants with the knowledge and skills to move beyond merely surviving and into thriving in their career, home life and for their health.
- > RU Okay presentation for over 60 employees to help them identify and find support for issues relating to mental health and wellbeing.

OUR VOLUNTEERS

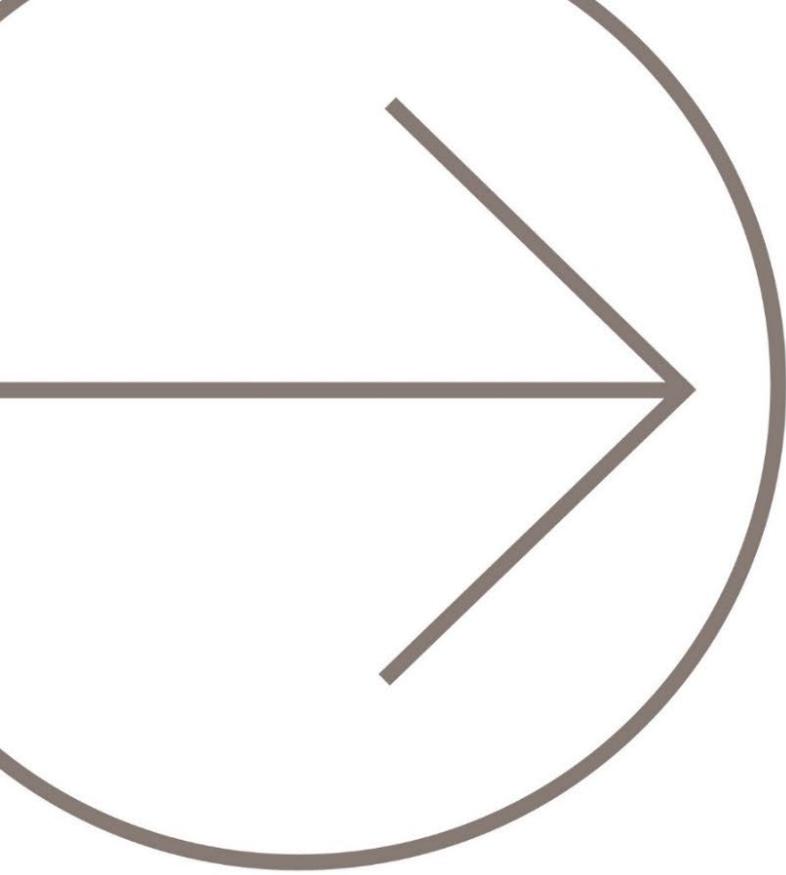
Council acknowledges and greatly appreciates the vital role our volunteers play in building strong, inclusive, and resilient communities. Volunteers are at the heart of our community and their hard work, dedication and commitment certainly doesn't go unnoticed.

The strength of Mitchell Shire's volunteer network came to the fore during the 2021/22 and during the COVID-19 lockdowns, with volunteer groups mobilising to respond to community needs. New initiatives were created, and Mitchell's volunteer groups showed their resilience, creativity, and commitment to making the community a safe and welcoming place.

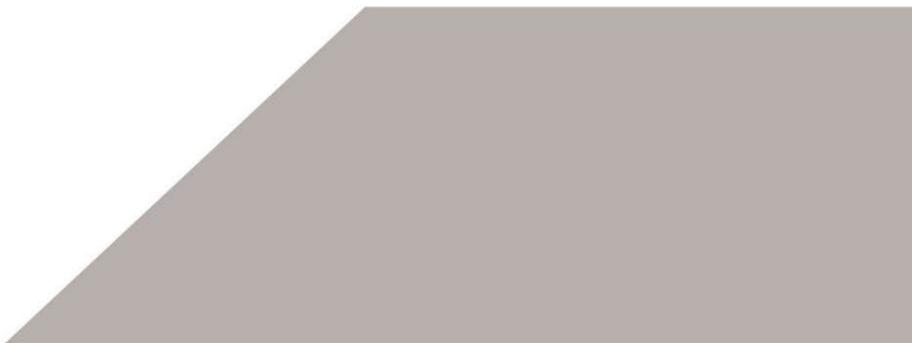
In December 2021 and January 2022 Mitchell Shire Council acknowledged Volunteer Involving Organisations across the Shire with grants for small COVID Safe gatherings to thank volunteers and see in a new year of volunteering.

In May 2022 to coincide with National Volunteer Week Mitchell Shire Council, provided support for Volunteer Involving Organisations to help volunteers cover out of pocket costs that some volunteers incur as a part of their volunteering.

The Mitchell Shire volunteering web portal www.volunteeringmitchell.com.au grew in membership with 22 organisations partnering with Council to list their opportunities on the site. The portal is a one-stop-shop for volunteer organisations to promote volunteering roles and for community members to browse opportunities to get involved.



PERFORMANCE REPORTING



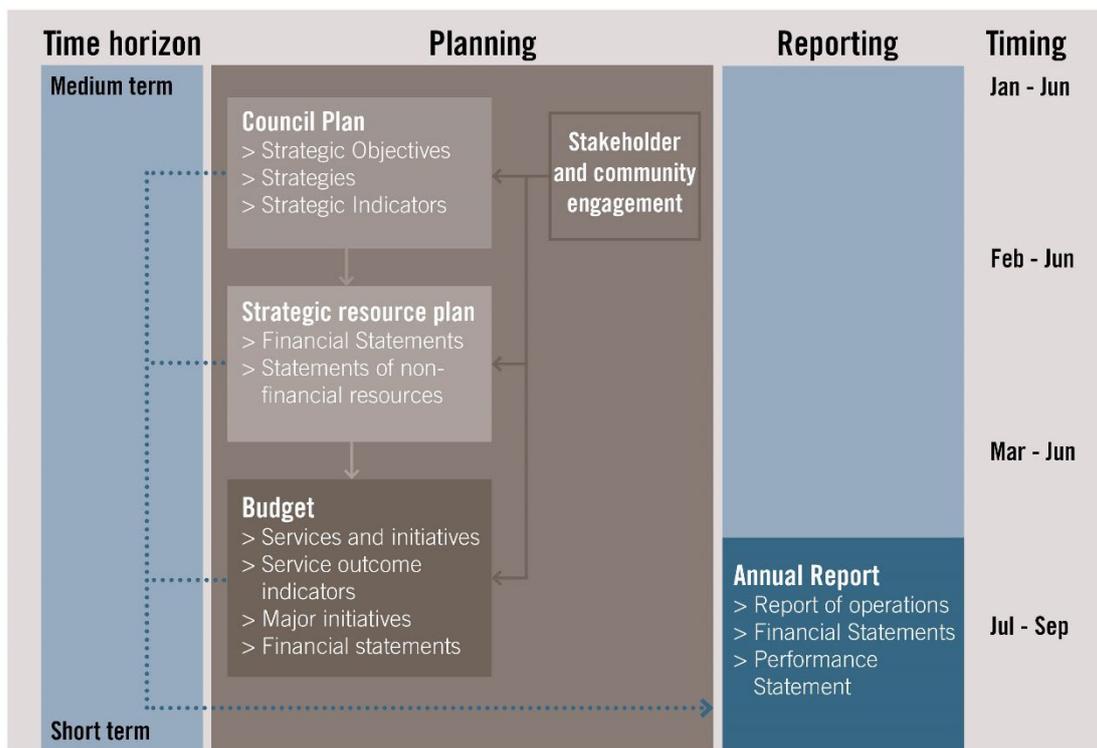
PERFORMANCE REPORTING

VICTORIAN PLANNING AND ACCOUNTABILITY FRAMEWORK

The *Local Government Act 2020* and the *Local Government Planning and Reporting Regulations 2020* require all Victorian Councils to prepare the following planning and reporting documents:

- > A Council Plan within six months after each general election or by 30 June, whichever is later
- > A Budget for each financial year
- > An Annual Report for each financial year.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for local government. It also shows the opportunities for community and stakeholder involvement, input, and feedback at various stages of the planning and reporting cycle.



OUR INTEGRATED PLANNING & REPORTING FRAMEWORK

Mitchell Shire Council’s integrated planning and reporting framework assists Council to align key plans and strategies with available resources. The framework also provides a basis to monitor and measure performance.

The Council Plan forms a fundamental part of Mitchell’s Integrated Planning Framework. The Council Plan is the connection between the external influences of government policy and population growth, Mitchell Shire’s 2020 Community Plan, and Council’s long-term planning processes. The following diagram emphasises the links between each of the elements.

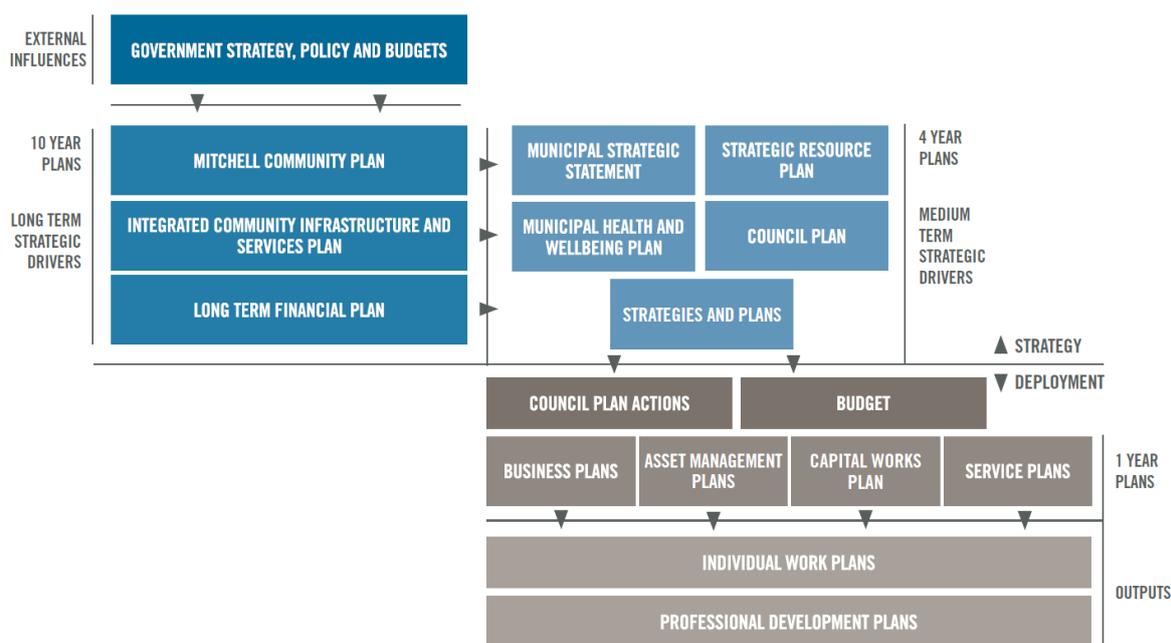


Figure 1 Mitchell's Integrated Planning and Reporting Framework

The priorities in the Mitchell Shire Council Plan 2021 - 2025 are the result of in-depth community consultation. Council reviews the Plan every year to ensure the priorities and objectives remain relevant. If changes are needed, further community consultation is undertaken. Each year we prepare an annual Action Plan which commits Council to delivering specific actions to help us achieve our Strategic Objectives. The Budget is set with these priorities in mind.

Mitchell is committed to implementing an integrated approach to planning, implementation, and performance reporting.

Planning is undertaken annually to review the Council Plan, develop department business plans and prepare individual work plans. This ensures a strong line of sight between Council’s strategic direction, available financial resources, and day-to-day delivery.

COUNCIL PLAN 2021 – 2025

THEMES AND STRATEGIC OBJECTIVES

COUNCIL	NATURE	BUILT ENVIRONMENT	COMMUNITY
Council is accountable to, engaged with, and respected by our community	Our natural environment is protected, cared for and enhanced, and integrated into our decision making	Our history is protected and embraced, our present is enriched, and our future is well planned to retain our country feel	Our communities are welcoming, engaged, prosperous, safe, and healthy

KEY PRIORITIES

Understand our unique communities' needs and aspirations through meaningful engagement and open dialogue	Establish Council as a recognised leader in sustainable environmental management	Respect our past and preserve our heritage structures and sites	Facilitate the development of programs, groups and events that strengthen social cohesion, resilience, and safety
Demonstrate strong leadership and good governance	Protect, enhance, and connect landscapes and increase the extent, variety, and quality of the natural habitat	Plan and advocate for growth that is respectful of the unique and special nature of our communities	Build strong relationships with our first nations people and their supporting organisations
Use evidence to provide a level of service to all residents across the Shire to align with the aspirations as identified in the Community Vision 2050	Facilitate waste minimisation, resource reuse and recovery over disposal, and contribute to a circular economy	Better connect the Shire through improved footpaths, roads, public transport, trails, and paths	Advocate for, and collaborate with partners for improved accessibility for a broader range of services in the Shire
Transparently share information and challenges, and celebrate successes with the community	Provide open spaces that serve the diverse needs of all our community	Plan and partner to deliver open spaces, community facilities, recreation and aquatics facilities where needed	Grow visitation and tourism product through investment attraction, partnerships, and promotion of our natural, cultural and heritage attractions and events
Build an agile, innovative, and financially sustainable organisation that delivers on the needs and priorities of our communities	Develop partnerships to implement shared innovative solutions to environmental issues	Plan, advocate for, and deliver infrastructure to meet the increasing service needs of all our communities	Look for innovative ways to attract and support businesses, education, and employment providers
	Show leadership to prevent or mitigate the increasing impacts of climate related weather events on our communities and environment		Enhance health and wellbeing outcomes through collaboration with community and partners
			Support COVID recovery for employers and community

COUNCIL PLAN PERFORMANCE

Performance against the Council Plan is reported to our community in the Midyear Update Report and here in the Annual Report. These performance updates are posted on Council's website after the Council meeting at which they have been considered. These reports enable the community to note our progress and achievements and to see how we adjust priorities to meet any challenges that arise.

The Council Plan 2021 - 2025 includes 4 strategic objectives and key priorities for Council over the four-year period.

The following section provides a report of Council's performance against each strategic objective in the Council Plan, as well as progress in relation to the Annual Action Plan in the Council Plan and the major initiatives identified in the annual Budget.

Information about services funded in the budget and the people or sections of the community who the services are provided for is also included as well as results for the prescribed service performance indicators and measures in the Local Government Performance Reporting Framework.

Key and status summary for 2021/22.

Of all actions (35) undertaken:



60.00% (21 actions) are on track.



8.57% (3 actions) have been deferred to next financial year.



14.29% (5 actions) have progressed slower than expected.



17.14% (6 actions) are behind target.



0% (0 actions) have been impacted by COVID-19 related restrictions and / or redistribution of resources and will be completed in next financial year.

Of all incomplete actions:



100% have been carried forward into the new financial year for completion.

COUNCIL

Council is accountable to, engaged with and respected by our community.



STRATEGIC OBJECTIVES

To achieve our objective of Council, over the period of the current Council Plan we will:

- > Understand our unique communities' needs and aspirations through meaningful engagement and open dialogue.
- > Demonstrate strong leadership and good governance.
- > Use evidence to provide a level of service to all residents across the Shire in order to align with the aspirations as identified in the Community Vision 2050.
- > Transparently share information and challenges and celebrate successes with the community.
- > Build an agile, innovative, and financially sustainable organisation that delivers on the needs and priorities of our communities.

SERVICE	DESCRIPTION
Councillor and Chief Executive Officer support	This service includes the Mayor, Councillors, and the Chief Executive Officer and associated support which cannot be otherwise attributed to the direct service provision areas
Finance	This service is responsible for financial services such as financial accounting, management accounting, and accounts payable services. The costs include corporate expenses such as interest on borrowings, bad debt write off, and the payment of fire services levy charged on Council properties.
Governance and Corporate Reporting	This service ensures that we meet our legislative responsibilities by providing an ethical basis for good governance which facilitates informed and transparent decision making.
Information Services	This service is responsible for the management, maintenance, and disposal of all corporate information according to government legislation, Council strategy, policy, established procedures, and business rules.
Information and Business Transformation	This service delivers appropriate and cost-effective technology, which supports Mitchell Shire Council and its employees in delivering services to the community.
People and Culture	This service is responsible for human resources, organisational development, employee relations, corporate training, payroll and return to work.
Risk, Insurance, and Occupational Health and Safety	This service ensures a safe workplace and good risk management processes; and to provide services with a fair and consistent application of legislation and processes to ensure that employees and community enjoy a safe and sustainable environment.

COUNCIL PLAN – ANNUAL ACTION PLAN

The following is a review of the progress of the Council Plan 2021 - 2025 Annual Action Plan 2021/22.

Strategy 1.1: Understand our unique communities' needs and aspirations through meaningful engagement and open dialogue

2021/22 Actions	Duration	Target %	% complete	Progress comment
Interpretation and analysis of the 2021 census data with specific focus on Mitchell	Year 2	50	30  	The Australian Bureau of Statistics releases all of the census data in a staged approach over the next twelve months. As from 28 June 2022, most topics will be released for almost all geographic outputs for place of usual residence and for place of enumeration on Census night.

Strategy 1.2: Demonstrate strong leadership and good governance

2021/22 Actions	Duration	Target %	% complete	Progress comment
Investigate corporate software for service improvements	Year 2	100	25  	Procurement for vendor underway from July 2022 with a with a preferred vendor expected to be selected by December 2022.
Review Councillor Code of Conduct	Year 2	100	50  	Consultation on the Delegate Report has commenced, and councillors will be briefed in response to the Notice of Motion provided to Council in October 2022. The outcome of this report will determine if the Councillor Code of Conduct needs to be reviewed.

Strategy 1.2: Demonstrate strong leadership and good governance

2021/22 Actions	Duration	Target %	% complete	Progress comment
Move procurement related reports into the open council meeting agenda to increase transparency	Year 1	100	100 	All templates have now been updated to allow officers to write procurement reports for open council meeting agendas with all confidential info remaining in a confidential attachment.
Deliver the Accommodation Strategy	Multi	100	70  	Strategy delayed due to challenges with scheduling councillor consultation. Location Evaluation Criteria approved by Executive Leadership Team, now with Councillors for review. Six locations to be evaluated by Working Group by end of October 2022. Strategy document in development. Draft Strategy and Recommendations to be delivered by end of October 2022.

Strategy 1.3: Use evidence to provide a level of service to all residents across the Shire in order to align with the aspirations as identified in the Community Vision 2050

2021/22 Actions	Duration	Target %	% complete	Progress comment
Developed overarching Information Management Strategy to effectively manage information and data assets to meet legislative requirements related to information management	Multi	50	0  	Due to re-prioritisation this action has been delayed until 2023/24.

Strategy 1.4: Transparently share information and challenges, and celebrate successes with the community

2021/22 Actions	Duration	Target %	% complete	Progress comment
Align all strategic planning and policy development with the Community Vision	Multi	50	50 	Templates have been updated, as further review takes place, policies and strategic plans will be aligned with the community vision.

Strategy 1.5: Build an agile, innovative, and financially sustainable organisation that delivers on the needs and priorities of our communities

2021/22 Actions	Duration	Target %	% complete	Progress comment
Incorporate challenges and successes within the Annual Report	Year 2	100	100 	Sourcing challenges and success stories has commenced throughout engagement with directorates, The Annual Report will be completed by October 2022.
Implement an electronic contract management system to ensure value for money, compliance and supplier management which will drive efficiency, innovation, and continuous improvement	Year 2	100	20  	Procurement continues to work with Information and Business Transformation to establish specifications with the project due to commence in Quarter 2 2022.

NATURE

Our natural environment is protected,
cared for and enhanced.



STRATEGIC OBJECTIVE

To achieve our objective of nature, over the period of the current council plan we will:

- > Establish council as a recognised leader in sustainable environmental management.
- > Protect, enhance, and connect landscapes and increase the extent, variety, and quality of the natural habitat.
- > Facilitate waste minimisation, resource reuse and recovery over disposal.
- > Provide open spaces that serve the diverse needs of all our community.
- > Develop partnerships to implement shared innovative solutions to environmental issues.
- > Show leadership to prevent or mitigate the increasing impacts of climate related weather events on our communities and environment.

DESCRIPTION OF SERVICES PROVIDED

SERVICE	DESCRIPTION
Environment	Council's Environment Unit is responsible for delivering on ground, strategic and statutory works to protect and enhance our natural and built environment for the benefit of our communities.
Fire prevention and emergency management	This service is responsible for fire prevention activities and community education as well as emergency management planning, including the Municipal Emergency Management Plan.
Parks and Gardens	This service is responsible for maintaining parks and gardens, playgrounds, and sports fields.
Tree Management	This service is responsible for maintaining and managing our trees and urban forest in townships.
Waste Management	Waste management is a core and essential service provided by local government to the community. Key areas of waste and resource recovery service delivered by Council include kerbside collection of garbage and recyclables, operation of four Resource Recovery Centres, the operation of Mitchell landfill for the purpose of disposal of residual waste.

COUNCIL PLAN – ANNUAL ACTION PLAN

The following is a review of the progress of the Council Plan 2021 - 2025 Annual Action Plan 2021/22.

Strategy 2.1: Establish Council as a recognised leader in the community and sector in sustainable environmental management

2021/22 Actions	Duration	Target %	% complete	Progress comment
No Actions for 2021/22				

Strategy 2.2: Protect, enhance, and connect landscapes and increase the extent, variety, and quality of the natural habitat

2020/21 Actions	Duration	Target %	% complete	Progress comment
Commence master planning undertaking community consultation and planning of open spaces across the shire	Year 4	20	0	Year 1 Pyalong Recreation Reserve and Tooborac Recreation Reserve masterplans have not commenced due to re-prioritisation, delayed until 2023/24.
Year 1 Pyalong Recreation Reserve, Tooborac Recreation Reserve Community Consultation, Draft Presentation, endorse Masterplan				

Strategy 2.3: Facilitate waste minimisation, resource reuse and recovery over disposal, and contribute to a circular economy

2021/22 Actions	Duration	Target %	% complete	Progress comment
Review and update Council's Waste Management expired strategy from 2021	Year 2	50	30  	Draft document under development with Environment and Sustainability, with an expected delivery in the 2022/23 financial year.

Strategy 2.4 Provide open spaces that serve the diverse needs of all our community

2021/22 Actions	Duration	Target %	% complete	Progress comment
No action for 2021/22				

Strategy 2.5 Develop partnerships to implement shared innovative solutions to environmental issues

2021/22 Actions	Duration	Target %	% complete	Progress comment
No action for 2021/22				

Strategy 2:6 Show proactive leadership to prevent or mitigate the increasing impacts of the climate emergency, including climate related weather events on our communities and environment

2021/22 Actions	Duration	Target %	% complete	Progress comment
Participate in the Northern Council Alliance Electric Vehicle Infrastructure Strategy project by developing a project brief and undertaking procurement	Multi	50	100 	Stage two currently out to tender, the Shire of Whittlesea is the lead council for this project, tenders to be awarded in the 2022/23 financial year including a developed strategy.
Development of Environmentally Sustainable Design for Council Buildings Policy	Year 1	100	100 	Development of Environmentally Sustainable Design for Council Buildings Policy was completed and presented to Council for endorsement on 19 July 2021.
Participate in the Elevating Environmentally Sustainable Development (ESD) Targets in the Planning Scheme project. The aim of the project is to build on the existing local ESD policies held by numerous Victorian councils and deliver revised and elevated ESD targets for new development, including targets for zero carbon development.	Multi	100	100 	Council has successfully participated in Stage 1 with Stage 2 of the project commencing in June 2022, continuing through the 2022/23 financial year.

Strategy 2:6 Show proactive leadership to prevent or mitigate the increasing impacts of the climate emergency, including climate related weather events on our communities and environment

2021/22 Actions	Duration	Target %	% complete	Progress comment
Participate in the Naturally Cooler Towns project the project produced a suite of resources for councils to utilise including: <ul style="list-style-type: none"> > Naturally Cooler Towns Regional Report > Goulburn Murray Climate Alliance (GMCA) Tree Selection Guidelines > Proactive Tree Pruning program guide > Climate-adapted tree species information collated for the region including: > GMCA Climate Adapted Street Tree List > GMCA Recommended Tree Species 	Year 1	100	100 	Council participated in the Naturally Cooler Towns project and collaborated with other Victorian Councils to produce a suite of resources for councils to utilise.

BUILT ENVIRONMENT

Our history is protected and embraced, our present is enriched, and our future is well planned to retain our country feel.



STRATEGIC OBJECTIVE

To achieve our objective of Built Environment, over the period of the current Council Plan we will:

- > Respect our past and preserve our heritage structures and sites.
- > Plan and advocate for growth that is respectful of the unique and special nature of our communities.
- > Better connect the Shire through improved roads, public transport, trails, and paths.
- > Plan and partner to deliver open spaces, community facilities, recreation and aquatics facilities where needed.
- > Plan, partner, and advocate for the timely delivery of infrastructure to meet the increasing service needs of all our communities.

DESCRIPTION OF SERVICES PROVIDED

SERVICE	DESCRIPTION
Asset and Property Services	This service is responsible for the capture and management of asset information to ensure that Council owned assets are providing the right level of service to the community. This service is also responsible for the management of Council owned properties with regards to purchasing, selling, and leasing and licensing arrangements.
Capital Works	This service is responsible for the coordination, monitoring, reporting and delivery of Council's annual capital works program. This service is also responsible for bridge inspections and flood studies.
Facility Maintenance	This service is responsible for ensuring Council's buildings and facilities remain safe and fit for occupation, and that ongoing regulatory building compliance is achieved.
Infrastructure Development	This service is responsible for ensuring infrastructure assets constructed as part of new developments are fit for purpose and constructed to Council's standards.
Plant and Fleet	This service is responsible for the management and maintenance of the Council's plant and vehicle fleet, required for service delivery
Road Operations	This service is responsible for both the maintenance of the Shire's infrastructure assets includes roads, footpaths, bridges, drainage, and street furniture, as well as the ongoing renewal of road infrastructure delivered through our capital works program.
Statutory Planning and Building	This service processes statutory planning applications and building services under the relevant legislation
Strategic Planning and Urban Design	This service delivers positive land use planning outcomes for current and future generations as well as an environmentally healthy and sustainable Council. It is also responsible for Growth Area Planning

Strategy 3.1: Respect our past and preserve our heritage structures and sites

2021/22 Actions	Duration	Target %	% complete	Progress comment
Scoping of the Heritage Gap Study review of current heritage places	Year 2	50	0  	Planning permit application numbers have been higher than expected therefore this project has been pushed out to the 2022/23 financial year.
Undertake Restoration works of Whitburgh Cottage Kilmore Planning Permit and Consultation with Heritage Victoria	Year 2	70	100 	Project nearing completion and expected to be completed late 2022.

Strategy 3.2: Plan and advocate for growth that is respectful of the unique and special nature of our communities

2021/22 Actions	Duration	Target %	% complete	Progress comment
Council adoption of the Broadford Structure Plan	Year 1	100	100 	Plan was successfully adopted in February 2022; the planning scheme amendment is now in process.
Review of Seymour Structure Plan in response to council levee decision and implications for structure plan	Year 1	25	100 	Community to be consulted on the updated Seymour Structure Plan in the 2022/23 Financial Year.
Commencement of various Township Development Contribution Plans	Year 4	25	10  	Development of the contributions planning scheme amendment for Kilmore South East has progressed expected to be completed mid 2023.

Strategy 3.3: Better connect the Shire through improved footpaths, roads, public transport, trails, and paths

2021/22 Actions	Duration	Target %	% complete	Progress comment
Advocate for transport and other connectivity networks including funding opportunities for priority projects. Funding for Camerons Land / Business case of Kilmore Bypass	Year 1	100	100 	<p>Advocacy for transport infrastructure has been identified in the Mitchell Shire Council Federal and State Budget submissions as well as the Mitchell Shire Council 2022 Connecting Mitchell Federal Election Campaign.</p> <p>Camerons Lane interchange was a key priority advocacy ask in the Mitchell Shire Council 2022 Connecting Mitchell Federal Election Campaign: A \$280,000 commitment was made in the Federal Budget 2022/23 for Camerons Lane. A consultant has been engaged to work on developing a Kilmore Bypass advocacy strategy.</p>

Strategy 3.4: Plan, partner, and advocate for the timely delivery of infrastructure to meet the increasing service needs of all our communities including open spaces, community facilities, recreation and aquatics facilities where needed

2021/22 Actions	Duration	Target %	% complete	Progress comment
Implementation of a community infrastructure approach that plans for and sequences the early delivery of infrastructure and services across the Shire. Endorsement of infrastructure provisions ratios sequencing of community hubs and open space in the south	Year 1	50	100 	Council on the 19 April 2022 endorsed the Community Infrastructure Provision Ratios (Urban Growth. Boundary and Kilmore) Policy and Guidelines. The policy outlines the scope and development of Mitchell Shire's community infrastructure provision ratios to support and inform community infrastructure planning at Mitchell Shire Council within the urban growth boundary and Kilmore settlement boundary.
Completion of land capability assessment of the future development of the Greenhill Precinct as a Pre-eminent recreation and active open space	Year 2	50	40  	Council has engaged external specialists to undertake a variety of technical assessments to understand the feasibility of the site.

Strategy 3.4: Plan, partner, and advocate for the timely delivery of infrastructure to meet the increasing service needs of all our communities including open spaces, community facilities, recreation and aquatics facilities where needed

2021/22 Actions	Duration	Target %	% complete	Progress comment
Endorsement and Implementation of the Kindergarten Infrastructure Services Plan and Building blocks partnership to build required future infrastructure	Year 1	100	100 	<p>To support the roll-out of three-year-old reform, Council and the Department of Education and Training (DET) jointly developed a Kindergarten Infrastructure and Service Plan (KISP). Mitchell Shires KISP, is shared understanding of the current and future need for kindergarten infrastructure and an estimated timing of when new kindergarten rooms are required for our growing population.</p> <ul style="list-style-type: none"> > Number of children expected to attend funded Kindergarten now and into the future (demand) > How growth will be accommodated in existing and where new Kindergarten infrastructure is needed in the future <p>Council is working with DET to finalise a Building Blocks Partnership focused on supporting the delivery of early years educational services across Mitchell Shire.</p>

Strategy 3.5: Plan, advocate for, and deliver infrastructure to meet the increasing service needs of all our communities

2021/22 Actions	Duration	Target %	% complete	Progress comment
No action for 2021/22				

COMMUNITY

Our communities are welcoming, engaged, prosperous, safe and healthy.



STRATEGIC OBJECTIVE

To achieve our objective of Strong Communities, over the period of the current Council Plan we will:

- > Facilitate the development of programs, groups and events that strengthen social cohesion, resilience, and safety.
- > Build strong relationships with our first nations people and their supporting organisations.
- > Advocate for and collaborate with partners for improved accessibility for a broader range of services in the Shire.
- > Grow visitation and tourism product through investment attraction, partnerships, and promotion of our natural, cultural and heritage attractions and events.
- > Look for innovative ways to attract and support businesses, education, and employment providers.
- > Enhance health and wellbeing outcomes through collaboration with community and partners.
- > Support COVID recovery for employers and community.

DESCRIPTION OF SERVICES PROVIDED

SERVICE	DESCRIPTION
Advocacy and Social Planning	This service ensures local and regional partnerships are maintained to assist with securing funding and policy commitments, as well as supporting and collaborating with local groups and organisations to access potential funding and to identify joint advocacy priorities.
Children Services	This service is responsible for the management of eight licensed kindergartens, providing high quality education that enhances the health and wellbeing of children and families within the community.
Communications	This service oversees all public communications activities associated with Council.
Community Development, Positive Ageing and Social Justice	This service works in partnership with residents, community groups, organisations, and government agencies to build an active, vibrant, healthy, and socially connected community. This is achieved through targeted program and service delivery. This service also coordinates public art, arts programs and exhibitions, and community festivals and events across the Shire.
Customer and Library Services	This service delivers four integrated libraries and customer service centres, and limited library services at Greater Beveridge Community Centre. It also provides internal and outreach programs for children, youth, adults, primary and secondary schools, community groups and aged care facilities. The Kilmore Library provides an extended service that includes VicRoads, V/Line, Mining Rights and Proof of Age services.
Economic Development	This service is responsible for assisting economic development by supporting local businesses and tourism operators, and coordinating business support events.

SERVICE	DESCRIPTION
Leisure Centres	This service manages six leisure facilities - three outdoor seasonal pools, two indoor aquatic and fitness centres and the Wallan Adventure Playground which incorporates a splash park. This service also offers programs and services outside these facilities.
Local Laws	This service is an educational and enforcement team responsible for animal management, parking management, asset protection, local laws, and environmental health service across the Shire.
Immunisations, Maternal and Child Health	This service incorporates Immunisations, Supported Playgroups, and eight Maternal and Child Health centres across the shire. This service has an emphasis on prevention, health promotion, early detection, and intervention as required.
Recreation and Open Space	This service directly manages a number of recreation facilities and sporting complexes in Mitchell Shire and is the liaison point between Council, recreation facility committees of management, clubs, and user groups. The service also undertakes future planning for recreation facilities and open space areas.
Tourism	This service is responsible for regional tourism, marketing, and the coordination of tourism events. This service also operates the Seymour Visitor Information Centre.
Youth Services	This service provides support for young people. Key activities include policy formation, community development, referral, social education in response to emerging challenges and aspirations, participation programs, and skills development (such as leadership skills).

COUNCIL PLAN – ANNUAL ACTION PLAN

The following is a review of the progress of the Council Plan 2021 - 2025 Annual Action Plan 2021/22.

Strategy 4.1: Facilitate the development of programs, groups and events that strengthen social cohesion, resilience, and safety

2021/22 Actions	Duration	Target %	% complete	Progress comment
Development of key policies and strategies around Gambling & Packaged Liquor Policy, to merge current gambling policy into one	Multi	30	100 	Mitchell Shire Council has commenced development of the Gambling and Alcohol Social Strategy. Initial opportunities for consultation and engagement have taken place with health and human service providers, peak bodies, and state agencies.

Strategy 4.2: Build strong relationships with our first nations people and their supporting organisations

2021/22 Actions	Duration	Target %	% complete	Progress comment
No action for 2021/22				

Strategy 4.3: Advocate for, and collaborate with partners for improved accessibility for a broader range of services in the Shire

2021/22 Actions	Duration	Target %	% complete	Progress comment
In partnership with KidsFirst embed the Early Help in Family Services Model in Mitchell Shire by Coordination of new consortia and development of program functions, service coordination and delivery of the early help model	Year 1	70	100 	Successfully completed on 17 May 2022 with Executive Leadership Team briefed on the Hub 3756 project.

Strategy 4.3: Advocate for, and collaborate with partners for improved accessibility for a broader range of services in the Shire

2021/22 Actions	Duration	Target %	% complete	Progress comment
<p>Begin 3-year-old reform roll out with a minimum of 5 hours funded kindergarten in all Mitchell Shire Council managed Kindergartens</p> <p>Promote subsidised, ESK (Early start Kindergarten) to vulnerable children and families in Mitchell Shire</p>	Year 1	50	100 	Reform rollout successfully started with the Kindergarten infrastructure Service Plan (KISP) signed by both Council and the Department of Education and Training (DET). Council have agreed that future kindergarten infrastructure will be reviewed during 2022, including establishing organisational resourcing and responsibilities for the administration of Building Blocks (The partnership).

Strategy 4.4: Grow tourism through investment attraction, partnerships, and promotion of our rural, natural, cultural and heritage attractions and events

2021/22 Actions	Duration	Target %	% complete	Progress comment
Commence scope of Economic Development Strategy to give a framework to facilitate investment into Mitchell	Year 1	10	100 	Scoping has commenced on the Economic Development Strategy.

Strategy 4.5: Look for innovative ways to attract and support businesses, education, and employment providers

2021/22 Actions	Duration	Target %	% complete	Progress comment
Review employment/ industrial land in the shire to facilitate suitable land that can accommodate employment in our townships	Year 1	10	100 	Employment land demand assessments for various Seymour and southern Mitchell locations is being scoped and will be completed over the next 6 to 12 months.
Rezoning of Hilldene Precinct Project with council concurrently facilitating private sector investment.	Year 2	30	10 	Council has responding to the conditional authorisation request by Department of Environment Land, Water and Planning and expect to exhibit the amendment in late 2022 or early 2023.
Kilmore Sydney Street Rejuvenation tender	Year 2	30	100 	Tender has been awarded, construction commenced in April 2022 and expected to be completed in late 2022 early 2023.

Strategy 4.6: Enhance health and wellbeing outcomes through collaboration with community and partners

2021/22 Actions	Duration	Target %	% complete	Progress comment
Support and participate with partner agencies to engage with and deliver community resilience building programs and events. Facilitate the Safer Together Mitchell Shire Vulnerable Eastern Ridgeline Communities Project in Reedy Creek, Clonbinane and Wandong-Heathcote Junction to activate community emergency planning and resilience development.	Year 4	25	100 	<p>Information sessions occurred during May - July in each of these Communities. Each session saw representatives from Victoria Police, SES, CFA, Department of Environment Land, Water and Planning engage with community members.</p> <p>During this time, via a survey, Council also collected data on each of the community's ability to prepare for, respond to and recovery from emergency events. Over 140 survey responses were received with many electing to contribute further to this project.</p>

Strategy 4.6: Enhance health and wellbeing outcomes through collaboration with community and partners

2021/22 Actions	Duration	Target %	% complete	Progress comment
Delivery and monitor of the Municipal Health Wellbeing Plan 21-25 > Develop and facilitate the new Health & Wellbeing Advisory Committee > Create annual traffic light reporting on Annual Action Plans > Evaluate year One of Action Plan and report to internal and external	Year 1	50	90 	Annual traffic light reporting and evaluation of year one to be presented to Council in October 2022.
Supporting community recovery from the impacts of the pandemic including reengagement with services and implementation of the COVID-19 Recovery Plan Extend community-led recovery initiatives into business-as-usual activities through increased partnership work	Year 1	100	70  	Reporting on year one community recovery plan to be presented to Council in July 2022, further work to be undertaken to imbed recovery plan into Business as usual. Reporting back to Council in March 2023.

Strategy 4:7 Support COVID recovery for employers and the community

2021/22 Actions	Duration	Target %	% complete	Progress comment
No action for 2021/22				

SERVICE PERFORMANCE INDICATORS

The following statement provides the results of the prescribed Service Performance Indicators and measures in the Local Government Performance Reporting Framework.

Animal management

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Timeliness					
Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.29	1.59	1.66	1.30	Whilst COVID-19 has still had a minor impact of service deliverables the Local Laws team have still managed above expectations.
Service standard					
Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	54.05%	59.55%	57.31%	53.03%	This number is not a true representation as feral cats have been included within this data. There has also been an increase in dogs and cats surrendered to the pound which have behavioural or aggression issues and in most instances were not able to be rehomed.
Animals rehomed [Number of animals rehomed / Number of animals collected] x100	New in 2020	31.98%	37.34%	34.02%	Council continues to work hard on rehoming dogs and cats, developing our relationships with rehoming organisations is important. Council work towards rehoming pets within our community.

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Timeliness					
Service cost					
Cost of animal management service [Direct cost of the animal management service / Number of registered animals]	New in 2020	\$12.49	\$11.90	\$12.79	Our Local Laws team ensure that the service we provide is efficient, effective, and appropriate, and meets the needs of our community and their animals.
Health and safety					
Percentage of successful animal management prosecutions [Number of successful animal management prosecutions / total number of prosecutions]	New in 2020	100%	50%	100.00%	All three prosecutions in the 2021/22 Financial Year were successful, compared to one of two during 2020/21, returning our success rate to that of 2019/20 Financial Year. As the total number of prosecutions is so small, a single unsuccessful prosecution has reduced our success rate of 100% in previous years to 50% in 2020/21 financial year.

Aquatic facilities

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Service standard					
Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	1.20	1.20	1.20	1.00	There were 7 health inspections during 2021/22 financial year which consisted of annual water quality testing for each aquatic facility.
Service cost					
Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	\$9.12	\$15.83	\$14.61	From 2020, this indicator replaced two previous indicators: 'Cost of indoor aquatic facilities' and 'Cost of outdoor aquatic facilities'. The direct costs for aquatic facilities have been combined. The increased cost per visit is reflective of the COVID-19 downturn in visitation.
Utilisation					
Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	3.95	3.85	2.16	2.72	Mitchell has a municipal population of 49,216 people who made 107,100 visits to aquatic facilities during 2021/22 financial year. Visitation decreased dramatically largely due to COVID-19 closure periods with memberships also decreasing.

Food safety

<i>Indicator</i> measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Timeliness					
Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.00	1.00	1.00	1.95	Our Environmental Health Department action all food complaints within a maximum of two working days of receipt of a complaint.
Service standard					
Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	111.25%	105.81%	100.00%	119.10%	Mitchell Shire Council has completed all require food assessments for 2021/22 calendar year.

<i>Indicator</i> /measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Service cost					
Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$436.19	\$456.11	\$472.40	\$519.50	Start-up costs associated with contracting this service, and managing the backlog of work, impacted our initial cost, which then went down in 2017/18. Then in 2018/19 an administration resource was added to support the field officers. The ongoing cost for service is closely in line with similar councils.
Health and safety					
Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premise] x100	100.00%	100.00%	100.00%	100.00%	Our Environmental Health Team consistently achieves a result of 100% for all reporting periods.

Libraries

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Utilisation					
Library collection usage [Number of library collection item loans / Number of library collection items]	2.53	1.90	1.95	1.56	<p>Mitchell Shire Library Service collection comprises of a broad range of books, audio books, magazines, and e-resources. Mitchell Shire Libraries have a total of 60,164 physical items in our collection with 93,930 loans of physical items during the 2021/22 financial year.</p> <p>The reduction in usage has been contributed to by the current Pandemic crisis. Since restrictions began, our libraries have been running either limited or no service depending on the requirements of the Chief Health Officer. We have expanded our home delivery service and are looking to improve this service.</p> <p>Our 2021/22 financial year results reflect a subset of the entire library collection and is focussed on print material (books, magazines, serials, maps, plans, manuscripts) and physical audio visual or digital materials (CDs, DVDs) and toys and games on hand that can be reserved or borrowed. This now excludes non-physical items such as music streaming services or eBooks and other such digital services.</p>
Resource standard					
Standard of library collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	60.91%	55.89%	45.55%	45.94%	<p>Mitchell Shire Libraries continue to commit to a modern and relevant library collection which reflects our communities' expectations to access current and high-quality material and resources. With the available budget, robust outsourcing of a shelf-ready items and obtaining the most competitive pricing for the purchasing of resources, we have been successful in sustaining the standard of the collection at an acceptable level.</p>

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Utilisation					
					Our 2020/21 financial year result reflects the entire library collection, including print material (books, magazines, serials, maps, plans, manuscripts) and physical audio visual or digital materials (CDs, DVDs) and toys and games on hand that can be reserved or borrowed.
Service cost					
Cost of library service [Direct cost of the library service / Municipal population]	New in 2020	\$20.73	\$21.43	\$23.59	<p>This indicator has changed for the 2019/20 financial year. Previously, it was calculated as costs per number of visits to the library, now it is calculated as cost per head of municipal population. When previous years' data is calculated the same way, the results were \$20.73 (2019/20) \$21.43 (2020/21) and now \$23.59 in this financial year. This reflects the ongoing commitment to deliver library services that are efficient, effective and provide value for money.</p> <p>Mitchell Shire has provided four static libraries and one micro-library in the main town centres of Wallan, Kilmore, Broadford, Seymour, and Beveridge during the 2021/22 financial year. Our libraries had 130,411 visitors and 93,930 physical library collection item loans during the reporting period.</p>
Participation					
Active library borrowers [Number of active library borrowers / Municipal population] x100	11.00%	10.90%	8.77%	7.28%	The Mitchell Shire Library Service had 3,178 active library borrowers (and renew) from the library collection during 2021/22 financial year. The reduction in borrowing has been significantly impacted by the current Pandemic crisis. Since the beginning of restrictions, our libraries have been running either limited or no service depending on the requirements of the Chief Health Officer. The continued success of our expanded home delivery service has positively impacted the number of active library borrowers in 2021/22 financial year.

Maternal and Child Health (MCH)

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Satisfaction					
Participation in 4-week Key Age and Stage visit [Number of 4-week KAS / Number of birth notifications received] x100	100.33%	100.68%	98.72%	98.71%	A continued reduction in participation in the 2021/22 Financial Year was due to a number of babies being in hospital for an extended period of time, or a home visit was declined, due to Pandemic impacts.
Service standard					
Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	101.49%	100.68%	100.28%	100.86%	It should be acknowledged that participation in the MCH Service is not compulsory and some families may seek physical and developmental assessments from other services, including GPs and allied health.
Service cost					
Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$78.99	\$79.64	\$77.08	\$76.49	We provide a lean and efficient service while meeting the nurse/child ratios of 1:130 as agreed to in the Enterprise Bargaining Agreement.

Participation

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	76.48%	77.02%	77.68%	77.41%	This percentage only reflects those children due a KAS consultation within the reporting timeframes. For this number to be accurate, a full 12 month's numbers must be recorded. Participation in the MCH service is not compulsory and some families choose to attend other services for their health and developmental assessments, or they may also choose not to have their children assessed as they have no concerns around their children's health and development. Mitchell MCH continues to achieve high participation rates with our community.
Participation					
Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	82.33%	85.71%	82.57%	90.37%	This percentage only reflects those children that are due a KAS consultation within the reporting timeframe. For this number to be accurate, a full 12 months must be recorded. There are 18 months between 2yr and 3.5yr KAS assessment, and some Aboriginal children will not need to engage with the MCH Service at this time. Some children are in Out of Home Care or have moved out of the region, however their client file remains with Mitchell until they engage with another Local Government MCH Service. Mitchell MCH continues to achieve high participation rates with our community.

Governance

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Transparency					
Council decisions made at meetings closed to the public [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	18.70%	22.52%	16.00%	16.43%	Pandemic effects on the service and construction industries continue to have an impact on our capital program. As fewer projects were initiated due to Pandemic restrictions, these decisions, relating primarily to tenders for Capital projects, also reduced.
Consultation and engagement					
Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	53	52	50	50	This result, while slightly lower than in previous years. Councillors and staff are continually working hard to improve this result by engaging with community, improve our services, obtain significant grant funding, and provide great visibility to the community of new and improved infrastructure.

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Consultation and engagement					
Satisfaction with council decisions [The community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community.]	52	49	51	48	This result is a credit to Councillors and staff, all who work hard to engage with community, improve our services, obtain significant grant funding, and provide great visibility to the community of new and improved infrastructure.
Service cost					
Cost of elected representation. [The direct cost of delivering council's governance service per councillor.]	\$40,805.66	\$40,879.72	\$44,492.65	\$48,129.67	Following a review of the allowances by the Victorian Independent Remuneration Tribunal the allowances were amended and for the period 18 December to 30 June 2022. These costs are per Councillor and are consistent with costs of Councillor allowances, training, attendance at conferences and seminars, IT equipment and other incidentals.
Participation					
Councillor attendance at council meetings [The percentage of attendance at Council meetings by Councillors.]	88.91%	88.24%	91.45%	88.89%	As an organisation, we were able to flex with Pandemic requirements as they were being announced, and as a result of livestreaming council meetings, we have been able to maintain a very high level of Councillor attendance.

Roads

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Satisfaction of use					
Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	19.57	47.05	78.61	59.46	<p>Our Roads Maintenance team collect customer request data through a search of the corporate recordkeeping system, using keyword search terms and the date range for the financial year. This list is further interrogated by the Capital Works Coordinator to establish the exact number of road requests that relate to the sealed road network.</p> <p>Officers have worked toward improving the accuracy of this data across both teams, and further improvement is expected in the future as the Customer Request Management System Project is rolled out across the organisation. Further work is being developed to separate other categories that may also be related to Sealed Roads such a drainage, line marking etc, which at this stage cannot be interrogated.</p>
Condition					
Sealed local roads below the intervention level [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	95.45%	95.56%	96.45%	91.39%	Sealed road condition audits are conducted every 3-4 years and are currently being completed. Council has committed to significantly increase budget allocations for future rectification works.

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Service cost					
Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$64.26	\$180.90	\$36.65	\$20.02	Costs to re-construct sealed roads during the 2021/22 financial year are considered to be within acceptable limits and represent value for money.
Service Cost					
Cost of sealed local road renewal [Direct cost of sealed local road renewal/ Square metres of sealed local roads resealed]	\$12.40	\$0	\$24.56	\$8.55	Costs to renew sealed roads during 2021/22 financial year are considered to be within acceptable limits and represent value for money. This is inclusive of all renewal works – spray seal, asphalt overlay, minor rehab, and prep works.
Satisfaction					
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]	47	46	43	41	Our community's level of satisfaction, while slightly lower than in the previous year and Council continues to work to improve in this area.

Statutory Planning

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Timeliness					
Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	104.00	116.50	96.00	77.00	Council has received 489 planning applications in the 2021/22 financial year. A total of 225 decisions have been made within the 60 Statutory Day timeframe. Gross days is the total number of days an application is with Council from the date of lodgement to the date of a decision.
Planning applications decided within 60 days [Number of planning application decisions made within 60 days / Number of planning application decisions made] x100	76.74%	71.23%	75.23%	57.85%	Of the 427 planning application decisions made, 225 applications were decided within 60 statutory days, and 22 VicSmart applications within 10 days. Statutory days relates to set timeframes identified by planning legislation during the planning application process. This includes a time period of 60 days which enables a permit applicant to lodge an application for review at the Victorian Civil and Administrative Tribunal (VCAT) if Council exceeds this time period. Statutory days do not include the days when Council waits for further information from an applicant.
Service cost					
Cost of statutory planning Service [Direct cost of the statutory planning service / Number of planning applications received]	\$2,163.90	\$3,261.25	\$2,533.75	\$2,204.40	The cost per application this financial year has been brought back down to be in line with previous years, due to a reduction in contract staff.

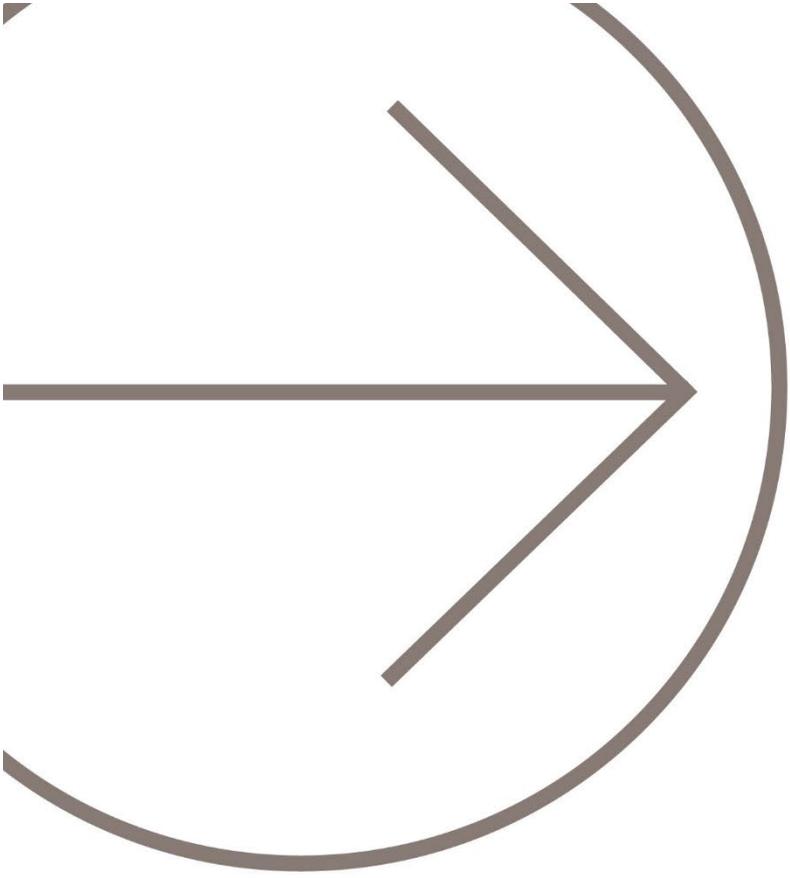
Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Decision making					
Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	25.00%	100.00%	85.71%	33.33%	In 2018/19 2 of 8 were upheld, and in 2019/20, 2 of 2 decisions were upheld and 2020/21, 6 of 7 were upheld. Now in 2021/22, 1 of 3 was upheld / varied/ affirmed / not appealed or remitted.

Waste Collection

Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Satisfaction					
Kerbside bin collection requests [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	50.33	55.67	70.02	88.95	Increased kerbside bin collections are largely associated with the transition to a work from home environment for many households and the inclusion of repair requests.
Service standard					
Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	5.45	3.95	5.45	6.48	Council has experienced a slight increase in missed bin collection requests this year, however, still remain in line with all Councils at 5.03 during 2019/20 financial year.

Service cost					
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Indicator/measure	2018/19 Result	2019/20 Result	2020/21 Result	2021/22 Result	Comments
Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$59.94	\$82.77	\$100.00	\$99.95	The cost of the kerbside garbage collection service has maintained costs at the same level as 2020/21 which saw an increase due to an account for increased landfill disposal costs.
Service cost					
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$49.83	\$58.90	\$59.84	\$57.74	The cost of the kerbside recyclable collection service has maintained costs in line with increased processing costs experienced by the resource recovery industry.
Waste diversion					
Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	32.75%	31.46%	30.62%	29.84%	The cost of the kerbside recyclable collection service has maintained costs in line with increased processing costs experienced by the resource recovery industry.



CORPORATE GOVERNANCE



LOCAL GOVERNMENT ACT 2020

The *Local Government Act 2020* is a principles-based Act, removing unnecessary regulatory and legislative prescription and is guided by the 5 principles below.

COMMUNITY ENGAGEMENT

This principle aims to ensure all Victorians have the opportunity to engage with their council on the future of their community. At a minimum, all councils must adopt and maintain a community engagement policy which must be used in the development of:

- > planning and financial management
- > community vision
- > council plan
- > financial plan

STRATEGIC PLANNING

The requirement for councils to develop an integrated, longer-term and transparent approach to planning that supports councillors in leading strategically, rather than focusing on operational issues.

The strategic planning principle works together with the community engagement principle to ensure that communities are involved in strategic planning and decision making.

FINANCIAL MANAGEMENT

A significant percentage of a council's revenue comes from rates, and the community has expectations that these rates will be used to deliver an array of services and infrastructure. It is vital that councils undertake responsible spending and investment that ensures financial, social and environmental sustainability.

The Act also intends to create a legislative environment that embraces innovation, modern business practices and microeconomic reform.

PUBLIC TRANSPARENCY

Openness, accountability and honesty are essential to build high levels of accountability and trust amongst citizens and enable fully informed engagement in the democratic process.

Council's Public Transparency Policy is in line with underpinning principles in the Act.

SERVICE PERFORMANCE

This principle ensure that councils deliver services to the community that are equitable, accessible, good value and meet the needs of their diverse communities.

GOVERNANCE

Mitchell Shire Council is constituted under the *Local Government Act 2020* to provide good governance for the Mitchell Shire for the benefit and wellbeing of the local community. Council has several roles including:

- > Making council decision and taking actions in accordance with relevant law
- > Giving priority to achieving the best outcomes for the community, including future generations
- > Ensuring the economic, social and environmental sustainability of the municipality including mitigation and planning for climate change risks
- > Pursuing innovation and continuous improvement
- > Collaborating with other Councils and Government and statutory bodies
- > Engaging the community in strategic planning and strategic decisions making, considering regional, state and national plans
- > Ensuring the ongoing financial stability of the Council
- > Ensuring transparency of Council decisions, actions and information; strategic management, financial management and service performance
- > Supporting the principles of community engagement, public transparency

Community input is sought on a range of matters in accordance with Council's Engagement Framework and through Advisory Committees.

Council's formal decision-making processes are conducted through Council meetings and Committees of Council. Council staff also have delegated authority for some decision-making. These delegations are exercised in accordance with adopted Council policies.

COUNCIL MEETINGS

Council decisions are made at scheduled meetings of Council. Meetings are open to the public unless Council resolves to close the meeting to consider confidential matters. Meetings are usually held on the third Monday of each month. There were no scheduled meetings in January. Council can also hold additional Council Meetings as needed.

Council also has a Community Questions and Hearings Committee which meets to hear and report to Council on submissions received under the *Local Government Act 2020* and on objections and submissions received in relation to planning permit applications and strategic planning matters under the *Planning and Environment Act 1987*.

The delegation to the Community Questions and Hearings Committee also provides the opportunity for members of the public to ask questions on issues in which Council has a direct interest or responsibility, and for community organisations to present on matters of interest.

Ordinary Council and Community Questions and Hearings Committee meetings are conducted in accordance with the Governance Rules. Reports are prepared independently by officers for both the decision and information of the Council.

Disclosure of interest provisions require a Councillor to disclose any conflicts of interest they have in matters being considered at Council meetings. These provisions also apply to meetings closed to the public. Conflict of interest disclosures are recorded in the meeting minutes.

Meeting attendance

There were 12 Council meetings, 1 Statutory Council meeting, 13 Community Questions and Hearings Committee meetings (one meeting was held over two nights) for the period in July 2021 – June 2022*.

Councillor	Council Meeting	Statutory Council Meeting	Community Questions and Hearings Committee	Total
Cr Christine Banks	8	1	5	15
Cr Louise Bannister	11	1	11	23
Cr Bill Chisholm*	11	1	11	23
Cr Bob Cornish	10	1	10	21
Cr Nathan Clark	11	1	11	23
Cr Rob Eldridge	9	1	10	20
Cr Annie Goble	8	1	10	19
Cr David Lowe**	3	1	4	8
Cr Rhonda Sanderson	12	1	13	26
Cr Fiona Stevens	11	1	13	25

*Notes: Councillor Bill Chisholm was elected Mayor in November 2021.

**A countback was conducted in March 2022 following the resignation of Cr Christine Banks in February 2022 and Cr David Lowe was elected in March 2022.

COUNCILLOR CODE OF CONDUCT

The *Local Government Act 2020* requires every council to adopt a Councillor Code of Conduct. Mitchell Shire Council adopted a revised Councillor Code of Conduct at a Council Meeting on 13 December 2021. The Code applies the principles of good governance and accountability and sets agreed standards of behaviour.

CONFLICT OF INTEREST

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest, and exists even if no improper act results from it.

Council has procedures to accommodate disclosure and declarations of a conflict of interest are a standard agenda item for all Council and Committee meetings. If a person has a conflict of interest, they disclose it and, if necessary, step aside from the decision-making process relating to that matter. A register of declared interests is maintained and the following table provides a summary of the conflict-of-interest disclosures made by Councillors during 2021/22.

Conflict of Interest	Council Meetings	Community Questions and Hearings Committee
Direct Interest	0	0
Indirect Interest	9	4
Total	9	4

COUNCILLOR ALLOWANCES

In accordance with section 39 of the *Local Government Act 2020*, Councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor and Deputy Mayor are also entitled to receive a higher allowance. The Victorian Independent Remuneration Tribunal sets the upper and lower limits for these allowances based on the income and population of each Council. Mitchell Shire Council is a category two council.

For the period for 1 July 2021 to 17 December 2021, the councillor annual allowance for a category 2 council ranged from at \$10,914-\$26,245 per annum for the Councillor allowance and up to \$81,204 per annum for the Mayoral allowance. Following a review of the allowances by the Victorian Independent Remuneration Tribunal the allowances were amended and for the period 18 December to 30 June 2022, the councillor annual allowance for a category 2 council increased to \$30,024 per annum for the Councillor allowance, \$96,470 per annum for the Mayoral allowance and a new Deputy Mayor allowance was introduced at \$48,235.

Councillor	Councillor Allowance	Telecommunication	Councillor Education	Memberships	Travel and Accom	Uniforms	Total
Cr Banks	15,121	363	-	-	-	-	15,484
Cr Bannister	29,597	466	-	85	-	-	30,148
Cr Chisholm	74,937	516	3,099	-	1,081	-	79,633
Cr Clarke	29,597	448	-	-	-	-	30,045
Cr Cornish	29,597	449	-	-	-	-	30,046
Cr Eldridge	29,597	430	773	-	-	-	30,800
Cr Goble	29,597	299	-	85	-	-	29,982
Cr Lowe	11,380	86	-	-	448	-	11,914
Cr Sanderson	47,253	617	520	85	-	-	48,475
Cr Stevens	40,906	626	90	85	-	154	41,861
Total	337,584	4,299	4,482	340	1,529	154	348,388

Notes:

- > All figures have been rounded
- > Cr Sanderson was Mayor until November 2021
- > Cr Chisholm was elected Mayor in November 2021 and Cr Fiona Stevens was elected Deputy Mayor
- > Cr Banks resigned in February 2022
- > Cr David Lowe was elected to Council in March 2022

COUNCILLOR EXPENSES AND SUPPORT

Section 40 of the *Local Government Act 2020* also provides for the reimbursement of necessary out of pocket expenses incurred while performing the duties of a Councillor.

Mitchell's Council Expenses Policy provides for reimbursement of a range of expenses related to approved training, registration fees, conference and functions, travel and childcare. The policy also identifies the facilities, services and resources which are made available to Councillors.

A copy of this policy is available for inspection, as required under section 40 of the *Local Government Act 2020* and is available on Council's website.

In line with the policy, support is provided to the Mayor in the form of a Council vehicle, mobile telephone and computer equipment.

The following tables shows what equipment has been provided to each Councillor and what reimbursements have been provided in 2021/22.

Councillor	Mobile Phone	Tablet	Printer
Cr Chisholm	✓	✓	✓
Cr Cornish	✓	✓	✓
Cr Eldridge	✓	✓	✓
Cr Goble	X	✓	X
Cr Lowe*	✓	✓	✓
Cr Sanderson	✓	✓	✓
Cr Stevens	✓	✓	✓
Cr Bannister	✓	✓	X
Cr Banks*	✓	✓	X
Cr Clark	✓	✓	X

*Note: Cr Lowe was elected to Council in March 2022 following a countback as a result of the resignation of Cr Banks in February 2022.

Expense Categories

Councillor Allowances and Superannuation

The Victorian Government sets upper and lower limits for all allowances paid to Councillors and Mayors. Mitchell Shire Council is classified as a category two Council. Allowances are paid in accordance with section 39 of the *Local Government Act 2020*.

Telecommunication

Councillors are supplied with a mobile phone, tablet and printer. The provision of these telecommunications services is paid for by Council. Any expenses associated with private use, including any use exceeding the download capacity provided, of these services and facilities, must be reimbursed to Council.

Councillor Education

This category covers registration fees associated with attendance by Councillors within Victoria at one-off or short-term training, conferences and/or functions held by local government related organisations, professional bodies or institutions.

This category also covers fees associated with specialised group training for elected Councillors.

Accommodation and Travel

This category covers expenses associated with attendance by Councillors within Victoria at approved short-term training, conferences and/or functions. The Councillor Expense and Support Policy provides for the reimbursement of car parking fees, e-tags and use of private vehicles while conducting Council business.

COUNCIL REPRESENTATION

Councillors represent the interests of our community through direct contact with residents, representation on local interest groups and involvement in broader scale agency and government committees. In addition to participation in Council meetings and engagement in direct community and individual consultation, Councillors are appointed to a variety of bodies to represent the various interests of Mitchell Shire Council and its people.

The appointments for 2021/22 are listed in the following tables. Appointments were updated at the Statutory Council Meeting on 15 November 2021.

Regional, State-Wide and Local Organisations

Organisation	Appointments (as at 15 November 2021)
Australian Local Government Women's Association – Victorian Branch	Cr Sanderson
Goulburn Murray Climate Alliance	Cr Bannister
Goulburn Valley Waste and Resource Recovery Group (GVWRRG)	Cr Clark
Hume Region Local Government Network (HRLGN)	Mayor, Cr Chisholm Chief Executive Officer
Interface Council Group	Mayor, Cr Chisholm Chief Executive Officer
L2P Program	Cr Eldridge
Merri Creek Management Committee Inc.	Cr Eldridge
Mitchell Honbetsu Sister City Association Inc	Cr Goble
Municipal Association of Victoria	Mayor, Cr Chisholm Deputy Mayor, Cr Stevens
Municipal Emergency Management Planning Committee	Cr Chisholm Chief Executive Officer or delegate
Municipal Fire Management Planning Committee	Cr Chisholm Cr Eldridge (Substitute)
Northern Councils Alliance	Mayor, Cr Chisholm Deputy Mayor, Cr Stevens
Rail Freight Alliance	Cr Chisholm
RoadSafe Goulburn Valley	Cr Stevens Cr Chisholm (substitute) Director Economy, Growth and Infrastructure or delegate
Rural Council Victoria	Mayor, Cr Chisholm

Committees of Management

Central Ward

Organisation	Appointments (as at 15 November 2021)
JJ Clancy Reserve Committee of Management Inc.	Cr Bannister
Kilmore Soldiers Memorial Hall Inc.	Cr Clark
WHJ Sports and Community Inc. (at LB Davern Reserve, Wandong)	Cr Clark
Wandong Public Hall Inc.	Cr Bannister
Upper Plenty Mechanics Institute Hall Association Inc'	Cr Goble

North Ward

Organisation	Appointments (as at 15 November 2021)
Australian Light Horse Memorial Park	Cr Sanderson
Harley Hammond Reserve Association Inc.	Cr Chisholm
Kings Park Recreation Reserve Committee	Cr Sanderson
Pyalong Recreation Reserve Committee	Cr Chisholm
Seymour Bushland Park Committee	Cr Sanderson
Seymour Old Courthouse Committee	Cr Stevens
Seymour Tennis Complex Committee	Cr Stevens
Tallarook Mechanics Institute Committee	Cr Chisholm
Tallarook Recreation Reserve Committee	Cr Stevens
Tooborac Mechanics Hall and Reserve Committee	Cr Chisholm

South Ward

Organisation	Appointments (as at 15 November 2021)
Greenhill Social Club Inc	Cr Eldridge
Committee of Management RB Robson Stadium Inc	Cr Cornish

COUNCIL AND ADVISORY COMMITTEES

Council has established three formal Committees to assist the Council in decision making on specific areas of Council's functions and responsibilities.

Depending on their role and the need for delegated powers, these Committees are advisory committees. Each of these Committees has a Charter adopted by Council resolution and their meetings are governed by Council's Governance Rules.

Council Committees

Organisation	Appointments (as at 15 November 2021)
Audit and Risk Committee	Cr Clark Cr Stevens Cr Chisholm, Mayor (ex-officio)
CEO Performance Review Advisory Committee	Cr Sanderson Cr Stevens Cr Bannister Cr Chisholm
Community Questions and Hearings Committee	All Councillors

Advisory Committees

Organisation	Appointments (as at 15 November 2021)
Mitchell Youth Advisory Committee	Cr Cornish
Social Justice Advisory Committee	Cr Goble
Mitchell Environment Advisory Committee	Cr Eldridge
Mitchell Heritage Advisory Committee	Cr Stevens
Mitchell Early Years Reference Group	Cr Cornish
Australia Day Awards Committee	Cr Chisholm Cr Stevens Cr Bannister Cr Cornish
Broadford Living and Learning Centre	Cr Stevens

AUDITING

AUDIT AND RISK COMMITTEE

Council has established an independent Audit and Risk Committee (Committee) pursuant to section 53 of the *Local Government Act 2020* (the Act), which supports Council in discharging its oversight responsibilities related to financial reporting, risk management, maintenance of sound systems of internal control, assurance activities including internal and external audit and Council's performance with regard to legislative and regulatory compliance and its Codes of Conduct. It acts in this capacity by monitoring, reviewing and advising on issues within its scope of responsibility. The Committee operates under a Charter which was approved by Council in March 2021.

The primary objective of Mitchell's Audit and Risk Committee is to assist Council in the effective conduct of its responsibilities for managing risk and maintaining a reliable system of internal controls and associated reporting.

The Audit and Risk Committee monitors and provides advice to Council on:

- > External financial reporting
- > Internal and external audit
- > Internal control and risk management
- > Compliance and ethics
- > Fraud prevention
- > Good governance

Membership

The Audit and Risk Committee comprises three independent members, one of whom is appointed Chair, and two Councillors. The Mayor attends in an ex officio capacity and acts as an alternate Councillor member if required. Council members are appointed annually. Independent members are appointed through a recruitment process for an initial three-year period and may be reappointed for two additional three-year terms.

Councillor Members July 2021 to September 2021

Cr Rhonda Sanderson (ex officio), Cr Fiona Stevens and Cr Nathan Clark

Councillor Members October 2021 to July 2022

Cr Bill Chisholm (Mayor ex officio), Cr Fiona Stevens and Cr Nathan Clark

Independent Members

Bruce Potgieter (chair)

Bruce has over 20 years' involvement with local government as auditor and consultant and is currently an independent member of five Audit Committees. Bruce is a Chartered Accountant with a background in audit, specialising in the local government and health sectors. He was a former member of the local government taskforce which developed the model budget for the sector and chaired the Municipal Association of Victoria's Annual Reporting Awards Committee.

Robert Wernli

A partner in DFK Kidsons, he is a career Chartered Accountant with over 35 years of professional public practice experience. His experience is in audit, finance, due diligence, risk and governance advisory. He has particular experience in local government being involved as an independent member of Audit Committees, being the internal auditor for numerous local governments, and being responsible for the performance of external audits in the local government sector as an audit service provider for the Victorian Auditor General's Office. Robert is a Fellow of Chartered Accountants Australia New Zealand, a Registered Company Auditor, and holds a Bachelor of Commerce from the University of Melbourne.

Marilyn Kearney

Marilyn Kearney has held advisory roles with School of Management at Monash University, LGPro and Women's Housing Ltd. Marilyn holds qualifications in Local Government Law and Public Policy and Management. Marilyn's executive career spans over 25 years in both state and local government. Her responsibilities during her 20 plus years in local government, included the full suite of traditional corporate services including finance, internal and external audit and risk management and legal services. Her role in the state government (Victoria Police) entailed a broader corporate services function including strategic procurement, business planning and development of Key Performance Indicators.

Other participants

Council's Chief Executive Officer, Director Organisational Performance, Director Economy Growth and Infrastructure and Director Advocacy and Communities, Manager Finance, Manager Governance and Risk, Risk Coordinator, representatives from People and Culture and the Internal Auditor (Pitcher Partners) attend all meetings by invitation of the Committee. The External Auditor (LD Assurance) attended meetings to present the external audit plan and the statutory audit for the Annual Statements and Interim Audit.

Attendance

The Audit Committee met four times during the 2021/22 financial year.

The meetings were held on 15 September 2021, 15 November 2021, 21 February 2022 and 19 May 2022. A quorum was achieved at every meeting.

MEMBER	15/09/2021	15/11/2021	21/02/2022	19/05/2022
Mr Bruce Potgieter (Chair)	✓	✓	✓	✓
Mr Rob Wernli	✓	✓	✓	✓
Ms Marilyn Kearney	✓	✓	✓	✓
Cr Fiona Stevens	✓	X	✓	✓
Cr Nathan Clark	✓	X	✓	✓
Cr Rhonda Sanderson (ex Officio)	✓	X	X	X
Cr Bill Chisholm (ex Officio from 15/11/2021)	X	✓	X	✓

Note: Cr Rhonda Sanderson stepped down from the Committee at the end of the mayoral term in November 2021

Internal Audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the operations of Council. A three-year Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers council's risk framework, the council plan, the impact of any change on operations, systems or the business environment, prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit and Risk Committee annually.

This year, Council's internal auditor, Pitcher Partners, conducted comprehensive audits of Local Laws Enforcement, Developer Contributions, Business Continuity Planning and Disaster Recovery and Privacy.

External Audit

Council's external auditor is selected by the Victorian Auditor General's Office. LD Assurance was appointed as Council's external auditor for a three-year period and finished their term at the November 2021 meeting. The new Auditor was appointed as RSD Audit from February 2022 for a three year period. The Audit Committee reviewed the Annual Financial and Performance Statements and also considered responses prepared by management in the annual statutory audit along with monitoring progress of management in implementing agreed actions.

During the course of review of annual statements, the Audit Committee is also provided an opportunity to meet with the external auditors without management to discuss any issues of relevance.

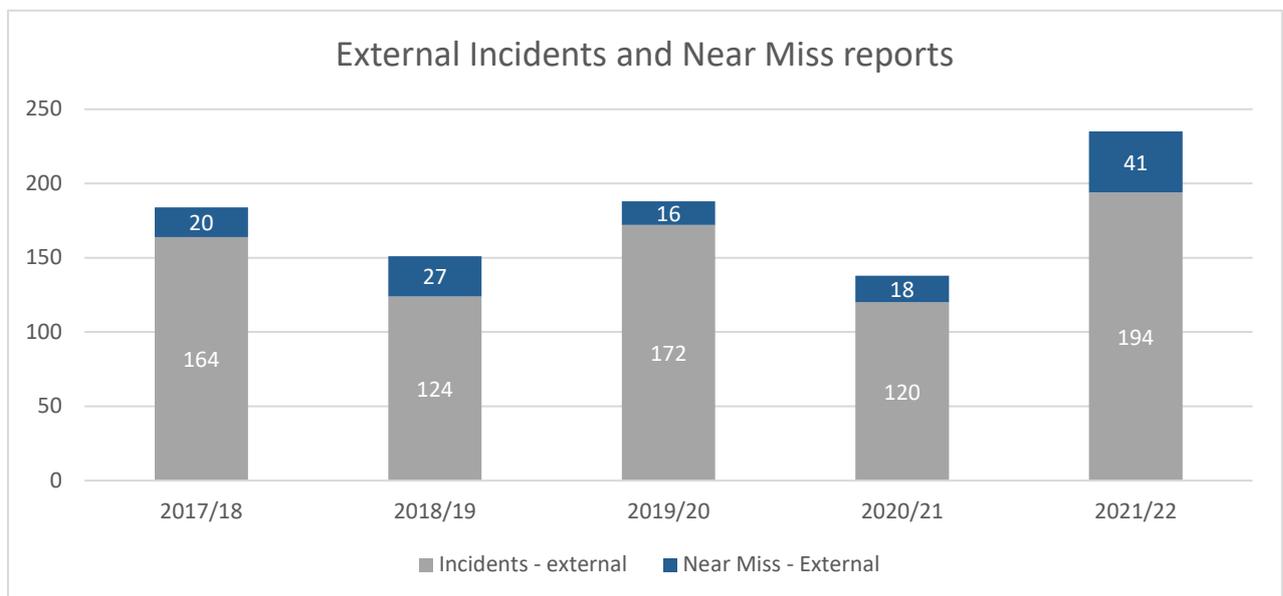
RISK MANAGEMENT

RISK FRAMEWORK

Council is committed to pro-active risk management to help manage the risks of the organisation and includes measurement of risk in relation to community/perception, outcome/delivery, strategy/planning, leadership/safety, environment/climate, economic/legal and continuity/security. Risk management helps to provide a safe environment, infrastructure and facilities for employees and for the community. Council manages risk through a framework developed using the International Standard ISO31000. The Risk Management Framework, reviewed in 2021, reflects the risk appetite of the organisation.

Risk software manages our risk register and has allowed for a systematic review of risks with all leaders in the organisation to identify risks, controls and actions to mitigate strategic and operational risks.

Incidents were reported by the community for roads, footpaths and tree issues.



RISK AUDIT

Council is regularly audited on many aspects of risk management as part of a wider insurance framework. The audits are scored and benchmarked against other councils and specific regions within the state. The level of performance also has an impact on the premiums for Public Liability, Commercial Crime and Asset Protection.

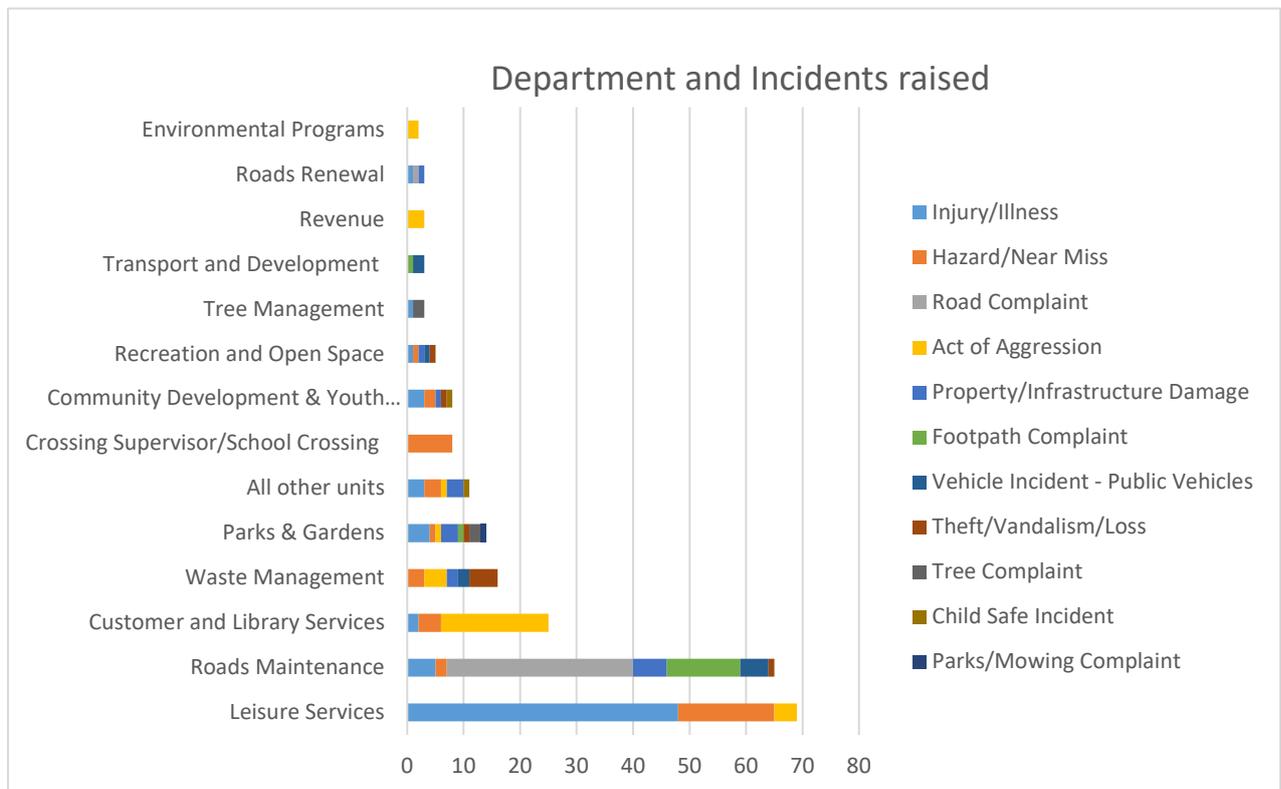
BUSINESS CONTINUITY PLAN

Business continuity planning helps the organisation respond to events which could impact on Council’s ability to meet the needs of the community. The Business Continuity Framework identifies opportunities to prevent or minimise business disruption and encourages a culture of resilience and preparedness.

The Business Continuity Framework continues to be tested with the COVID-19 Pandemic. This has shown that Council is able manage in a mix of online and on-site services and was adept at changing to respond to the various lockdowns and conditions imposed on the organisation by the Victorian Government. The Crisis Management Team grew during the crisis and a Recovery Team emerged to assist the organisation to return to the offices as it was permitted.

The Crisis Team and the Recovery Team worked with the Executive Leadership Team to ensure communication and activities of the Council was done effectively and with one voice.

A Business Continuity testing exercise was run with the Senior Leadership Team in May and demonstrated that Council continues to improve and evolve in our capability to meet the needs of our community during disruptions.



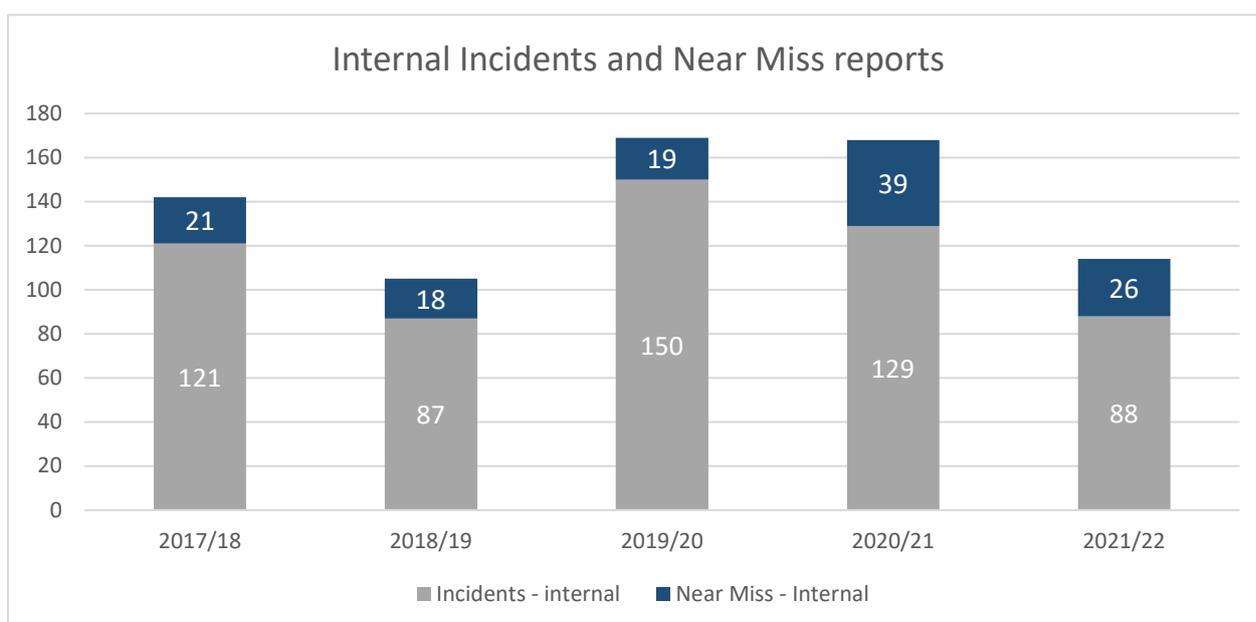
OCCUPATIONAL HEALTH AND SAFETY

Mitchell Shire Council is committed to ensuring the health and safety of employees, contractors and the public. This is achieved using procedures, guidelines and management tools which have developed an informed safety culture and meet our legislative requirements.

REPORTED INCIDENTS AND NEAR MISS REPORTS

All incidents, including near misses must be reported and then actioned by the manager or supervisor in the relevant area.

The incident reporting system is embedded now since its implementation in 2019/20 which has led to improved reporting timelines and continued focus on the reporting of incidents. OHS continues to use incident data to monitor performance and implement continuous improvement activities to prevent recurrence of incidents. Overall reporting of near misses has grown as the organisation has embraced the reporting system.



An audit of OHS practices in the 5 areas of the organisation was undertaken by the Risk and OHS team with additional Working for Victoria employees in 2021. Audit findings were analysed and combined to form an overarching OHS plan, with subsequent Safety Business Plans for each Council department prioritised by departmental risk exposure.

Implementation of Safety Business Plans commenced at the end of January 2022 in higher risk areas of Parks, Roads and Waste Services. The plans proactively address OHS risk and hazards, ensure compliance to OHS requirements and focus on increasing near miss and incident reporting and close out of corrective actions as well as increasing team member 'buy-in' and safety culture.

ASSET MANAGEMENT

In 2021/22 Council's asset replacement cost has increased from \$730M to \$817M. Council invested just over \$22M of new upgrade and renewal of infrastructure assets from its capital works program, and a further \$18M of infrastructure assets were gifted to Council from new subdivisions (roads, drainage, open spaces).

Council is continually reviewing asset management practices through its Asset Management Working Group (AMWG) led by the CEO, Executive, and Managers from each Directorate. In June 2022 Council adopted its first 10 Year Asset Plan which is available for public viewing on Council's web page (see link below).

The Asset Plan provides an outline of how assets are being managed and planned for, to support the services delivered by Mitchell Shire Council, to guarantee that quality services continue to be available to the community for the long-term future. Council is taking a long-term strategic focus to ensure it is positioned to address new, upgrade and renewal requirements of assets so that the services Council delivers continue to meet the expectations of the community. We know we do have a funding gap between what we need for the future and what we can presently afford. Being able to articulate this gap ensures better planning and prioritisation of immediate works, but also helps us communicate with key stakeholders in government to assist us meet new service demands for growing communities in Mitchell Shire.

NEW SUBDIVISIONS

The Mitchell Shire continues to be one of the fastest growing Council's in Australia and each year this means growth of our asset base. Developers gift to Council the roadways, footpaths, stormwater drainage, and parks and open spaces that they develop as part of new residential estates. These become Council's assets to manage and maintain for as long as they are required by the community.

In 2021/22 the number of subdivisions completed grew from 1,029 in 2020/21 to 1,060 in 2021/22. In 2022/23 we expect to see the number of lots increase dramatically to 2,400 based on the current planning permits issued to developers and the staging of those developments.

CAPITAL WORKS

In 2021/22 Council invested \$22M in existing and new infrastructure assets through its capital works program. There were 125 projects completed which included; the Harley Hammond Reserve, Netball/Tennis Pavilion (\$1.8M), Mitchell Landfill - Construct Cell 6 (\$1.3M), Wallan Community Hub (\$1.3M), Sealed Road Program (Patch & Reseal) - Dry Creek Rd, Broadford (\$993K), Mitchell Landfill - Construction of Leachate Pond (\$717K), Sealed Road Program (Patch & Reseal) - Broadford - Wandong Road (\$685K), Plant Renewal Program (\$680K), Footpath and Cycleway Renewal Program (\$669K), Harley Hammond Reserve Stage 2 (\$664K), Windham Street, Wallan - Footpath Missing Link (Stage 1) (\$629K), LB Davern Reserve, Wandong - Enclosure 2 Design & Construct (\$595K), amongst many other successful projects.

Development of new assets also requires the rationalisation or replacement of aged and underperforming assets, or the sale of surplus assets, such as land. As part of this year's capital works, there was also \$2.7M in assets that have been disposed of to make way for new constructions, to generate income, or lower our maintenance costs.

ASSET RENEWAL

Renewal investment in assets is a critical sustainability measure for Local Government Councils. The more our asset portfolio grows, the more Council must spend on the ongoing maintenance and management of these assets. All the while Council is still required to deliver new assets to growing communities. The challenge of getting the right balance of investment between renewal and new assets is critical; to ensure our existing assets continue to perform at a high level, and that new communities also have access to the types of services our established communities have.

In 2021/22 our overall renewal investment was \$9.2M This is an increase of \$1.2M from 2020/21. Council takes its asset renewal obligations very seriously, and it is expected the 2022/23 figure will exceed 2021/22 as we improve our renewal planning through data capture, analysis, inspections and modelling.

ASSET MANAGEMENT PLANS

In 2021/22 Council undertook a project to audit all our road assets including sealed and unsealed roads, kerb and channel and car parks to understand their current condition and assess their present value and replacement cost. The data from this audit has been used to compile the updated Road Asset Management Plan 2022 which can be viewed on Council's web page. From these audits we can generate priority works to ensure these assets remain fit for purpose.

In 2021/22 Council reviewed and updated all its Asset Management Plans as this was essential in the development of the 10 Year Asset Plan required under the new *Local Government Act 2020*. All Council's updated Asset Management Plans, including Roads, Bridges, Drainage, Buildings and Parks and Open Space are available for public view on Council's web page. <https://www.mitchellshire.vic.gov.au/about-council/council-documents/council-strategies-and-plans>

OTHER STATUTORY INFORMATION

PUBLIC TRANSPARENCY POLICY

Council is committed to the principles of public transparency, good governance, open and accountable conduct and making council information publicly available, except where that information is confidential under the provisions of the Act.

Council commits to the public transparency principles as outlined in the *Local Government Act 2020* as follows:

- a) Council decision making processes must be transparent except when the Council is dealing with information that is confidential by virtue of this Act or any other Act;
- b) Council information must be publicly available unless
 - i. the information is confidential by virtue of this Act or any other Act; or
 - ii. (ii) public availability of the information would be contrary to the public interest;
- c) Council information must be understandable and accessible to members of the municipal community;
- d) public awareness of the availability of Council information must be facilitated

This information includes but is not limited to:

Documents such as:

- > Plans and reports adopted by Council
- > Policies
- > Project and service plans
- > Grant applications, details of the outcomes of tenders and requests for quotes
- > Service agreements, contracts, leases and licences
- > Advocacy
- > Council leases, permits and notices of building and occupancy
- > Relevant technical reports and/or research and data that informs decision making

Process information such as:

- > Practice notes and operating procedures
- > Application processes for approvals, permits, grants, access to Council services
- > Decision making processes
- > Guidelines and manuals
- > Community engagement processes
- > Complaints handling processes

Council records will, at a minimum, be available on Council's website:

- > Council and Community Questions and Hearings Committee meeting agendas and minutes
- > Reporting from Advisory Committees to Council through reporting to Council
- > Terms of reference or charters for Advisory Committees
- > Registers of gifts, benefits and hospitality offered to Councillors or Council Staff
- > Registers of interstate and overseas travel undertaken by Councillors or Council Staff
- > Registers of Conflicts of Interest disclosed by Councillors or Council Staff
- > Submissions made by Council

- > Registers of leases entered into by Council, as lessor and lessee
- > Register of Delegations
- > Register of Authorised officers
- > Register of Election campaign donations
- > Summary of Personal Interests
- > Any other Registers or Records required by legislation or determined to be in the public interest.

Members of the public have the right to make any request for information or documents to Council if that information is not readily available to the public on Council's website or at Council's offices. Council will respond to requests for information or documents in alignment with the Act, the Public Transparency Principles of the Act, this policy, the *Freedom of Information Act 1982* and the *Privacy and Data Protection Act 2014*.

CARERS RECOGNITION

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under section 11 of that Act.

Council has promoted the principles of that Act to people in care relationships who receive council services, to people in care relationships, and to the wider community by:

- > Distributing printed material through relevant Council service
- > Providing information to organisations represented in council/community networks.

Council has taken all practicable measures to ensure staff, Council agents and volunteers working for council are informed about the principles and obligations of the Act by including information on the care relationship in Council induction and training programs for staff working in Community Services and front-line positions.

CONTRACTS

In accordance with the Local Government Act 2020, Council is required to disclose any contracts valued at more than \$200,000 that were not engaged via a public tender process. During the reporting period procurement activities were undertaken under 2 different pieces of legislation.

Between 1 July 2021 and 22 November 2021 Council's procurement activities were undertaken under the provisions of the *Local Government Act 1989* and after 22 November 2021 procurement activities are conducted under the requirements of the Local Government Act 2020. During the reporting period Council entered into contracts in compliance with the legislative and the Procurement Policy requirements where the public tender process was required.

HEALTH AND WELLBEING PLAN 2021 - 2025

Developed with an intersectional lens, in accordance with Section 38 of the *Disability Act 2006*, adopted in 2021 and outlines strategies and actions for council and stakeholders to deliver inclusive and accessible programs and initiatives with a focus on reducing barriers for underrepresented groups, including reducing barriers for people with disability to access services and participate in the community.

GENDER EQUALITY ACTION PLAN 2021 2025

Developed with an intersectional lens, in accordance with Section 38 of the *Disability Act 2006*, adopted in 2022 and is internally focused. The plan includes internal actions for council to reduce barriers for people living with disability to obtain and maintain employment within council. It also outlines councils' obligations to undertake Gender Impact Assessments across all policies, programs and services that significantly impact the public. This involves assessing the intersectional needs of specific population groups, including those living with disability, to ensure that all new policies, programs and services reduce barriers to access and encourage inclusion and participation.

DOMESTIC ANIMAL MANAGEMENT PLAN 2021 2025

In October of 2021, Council approved in full Mitchell Shire Councils Domestic Animal Management Plan 2021 - 2025 (DAMP). As part of the requirement and in accordance with the *Domestic Animals Act 1994*, Council is required to review its DAMP on an annual basis.

A number of key objectives are to be delivered throughout the life of the Plan, these objectives include, increase the number of Off Leash fenced dog parks and increase the awareness of Council's cat curfew.

There is also an additional focus for 2022 which is to promote Council's cat trapping program and to review Mitchell Shire Councils Emergency Animal Management Plan operations guidelines.

The Manager Community Amenity and Emergency Management has delegated authority in relation to the review of the DAMP and report to the Department of Jobs, Precincts and Regions in November of each year with the outcomes.

Keys Achievements to date

Promote Mitchell Shire Council's Cat Curfew and Cat Trapping Program

- > Commenced with promoting Council's cat curfew has commenced through Social Media and Council's website
- > The focus being information on how to house your pet inside, and how you can safely contain your cat inside

Mitchell Shire Councils Emergency Animal Management Plan operations guidelines

- > Commenced with a review of the Plan

During COVID restrictions some aspects of the DAMP have been difficult to achieve. The DAMPCC noted that the DAMP was tracking well and that all components were being achieved to date.

LOCAL LAWS

Local Law No. 1 Community and Environment 2022

Local Law No. 1 Community and Environment 2022 has been reviewed and will be presented to Council for consideration in July 2022. It covers alcohol, animals, asset protection, firewood collection, fireworks, open air vehicles, recreational vehicles, road closures, skip bins and trading. It outlines permits and procedures required, as well as the relevant fines for infringement of these procedures.

The objectives of the local law are to:

- > Provide for the peace, order and wellbeing of people in the municipal district by enhancing public safety and community amenity
- > Provide for the safe and equitable use and enjoyment of public places
- > Protect and enhance the environment and amenity of the municipality
- > Regulate and control activities and behaviours which may be regarded as dangerous, unsafe or detrimental
- > Allow uniform and fair administration of this local law

Common Seal and Conduct at Meetings Local Law 2020

The purpose of the Local Law is to regulate the use of Council's Common Seal and set out offences and penalties associated with the misuse of the Common Seal and particular provisions of the Governance Rules. The Governance Rules are a separate document that govern the meeting procedures for council meeting and delegated committees.

FOOD ACT MINISTERIAL DIRECTIONS

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

FREEDOM OF INFORMATION

The *Freedom of Information Act 1982* grants the community the right to access certain Council documents. This general right of access is limited by exceptions and exemptions which have been prescribed to protect public interests and the private and business affairs of people about whom Council holds information. The Act has four principles:

1. The public has the right of access to information.
2. Local governments are required to publish information on the documents they hold.
3. People may request that inaccurate, incomplete, out-of-date or misleading information in their personal records be amended.
4. People may appeal against a decision not to give access to the information or not to amend a personal record.

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

FOI Requests received	2017/18	2018/19	2019/20	2021/22
New requests	10	10	13	21
Access granted in full	5	1	0	4
Access granted in part	4	9	9	10
Access denied in full	0	0	0	0
Requests withdrawn / did not proceed	0	0	0	4
Requests determined not to be FOI requests	1	1	1	0
Requests still under consideration	0	1	0	1
Requests, no documents existed	0	0	3	2
Number of internal reviews sought	0	0	0	0
Appeals lodged with VCAT	0	0	0	0

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

- > it should be in writing
- > it should identify as clearly as possible which document is being requested
- > it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of council should be addressed to the Freedom of Information Officer. Requests can be made by email to mitchell@mitchellshire.vic.gov.au or in writing addressed to the Freedom of Information Officer, Mitchell Shire Council 113 High Street Broadford 3658.

Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges). Further information regarding FOI can be found at www.ovic.vic.gov.au.

INFORMATION PRIVACY

The responsible handling of personal information is a key aspect of democratic governance and Council is committed to protecting an individual's right to privacy. Council will take the necessary steps to ensure that the personal information that people share with us remains confidential. Accordingly, Council is committed to full compliance with its obligations under the *Privacy and Data Protection Act 2014* and the *Health Records Act 2001*. Council's Information Privacy Policy is available on our website. A complaint process is available if any person feels aggrieved by Council's collection or handling of their personal information. An individual may make a complaint to Council's Privacy Officer by emailing mitchell@mitchellshire.vic.gov.au calling (03) 5734 6200 or by sending written correspondence to Mitchell Shire Council, 113 High Street, Broadford, Victoria 3658.

Mitchell Shire Council received one privacy complaint in 2021/22 which was an internal failure which was addressed and reported to the Office of the Victorian Information Commissioner.

NATIONAL COMPETITION POLICY COMPLIANCE

The National Competition Policy promotes efficient public resource allocation. Its underpinning principles are intended to ensure reform of monopolies; that there is separation of regulatory and business functions; that legislative restrictions on competition are removed; and that price reforms are adopted to offset any public ownership advantages enjoyed by government businesses.

Mitchell Shire Council is required to comply in three areas:

1. Trade Practices (Competition Code, *Competition Policy Reform Act 1995*)
2. Local Laws
3. Competitive Neutrality

Mitchell Shire Council continues to recognise its obligations to comply with the *Trade Practices Act 1974* Part IV (Competition Code in Victoria). There were no complaints to Council or any referrals or investigations by the Australian Competition and Consumer Commission related to Trade Practices in 2021/22. Council is also required to review its Local Laws to ensure they do not restrict competition.

Council recognises its obligations towards competitive neutrality in accordance with the requirements of Victorian Government Policy, National Competition Policy and Local Government. Council takes public interest considerations into account in deciding whether competitive neutrality should apply and believes that all principles of competitive neutrality have been correctly applied.

No complaints were received in 2021/22.

PUBLIC INTEREST DISCLOSURES

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

The *Public Interest Disclosures Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available council's website.

During the 2021/22 year no disclosures were notified to council officers appointed to receive disclosures, or to Independent Broad-based Anti-Corruption Commission (IBAC).

ROAD MANAGEMENT ACT MINISTERIAL DIRECTION

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

DEVELOPMENT CONTRIBUTIONS PLAN REPORT

Infrastructure and development contributions.

In accordance with sections 46M(1) and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be included in a council's annual report.

For the 2021/22 year the following information about infrastructure and development contributions is disclosed.

Development Contributions Plan Report

Total DCP Levies received in 2021/22 financial year.

DCP name	Year approved	Levies received 2021/22
Lockerbie	2012	\$3,314,467.01
Lockerbie North	2012	-

DCP land, works, services or facilities accepted as works-in-kind in 2021/22

- > No land, works, services or facilities were accepted as works-in-kind in 2021/22.

Total DCP contributions received and expended to date (for DCP's approved after June 2016)

- > Council has no DCPs approved after June 2016.

Land, works, services or facilities delivered in 2021/22 from DCP levies collected

- > No land, works, services or facilities were delivered in 2021/22.

Infrastructure Contributions Plan (ICP) Report

Total ICP monetary component received in 2021-22 financial year

Name of Collecting Agency	Name of ICP	Monetary component in levies received in 2021/22	Value of works ¹	Total monetary contribution received in 2021/22
Mitchell Shire Council	Donnybrook/Woodstock	-	-	-
Mitchell Shire Council	Beveridge Central	\$4,730,250.16	\$1,545,014.43	\$6,275,264.59

Inner Purpose public land received in 2021/22 financial year

Name of development agency	Name of ICP	Project ID	Project description
Mitchell Shire Council	Donnybrook/Woodstock	n/a	n/a
Mitchell Shire Council	Beveridge Central	LP-03	Local Park: South-West Between Whiteside Street and Rankin Street

Total Land Equalisation Amount (LEA) received, and Land Credit Amount (LCA) paid in 2021-22 financial year

Name of collecting agency	Name of ICP	Total of any LEAs received in 2021/22 financial year (\$)	Total of any LCAs paid in 2021/22 financial year (\$)
Mitchell Shire Council	Donnybrook/Woodstock	-	-
Mitchell Shire Council	Beveridge Central	\$3,843,417.33	\$1,950,550.42
Total		\$3,843,417.33	\$1,950,550.42

¹ in kind received in satisfaction of monetary component in 2021/22

ICP works, services or facilities accepted as works-in-kind in 2021/22 financial year

Name of development agency	Name of ICP	Project ID	Project description	ICP money expended (\$)	Percentage of project delivered
Mitchell Shire Council	Donnybrook/ Woodstock	n/a	n/a	-	n/a
Mitchell Shire Council	Beveridge Central	IN-05 (part)	Patterson Street and Whiteside Street Intersection Construction of ultimate left in left out.	\$697,603.51	60%
Mitchell Shire Council	Beveridge Central	RD-02 (part)	Patterson Street - North-South secondary Arterial Road between Rankin Street and Camerons Lane. Construction of 1st Carriageway - interim configuration.	\$612,436.23	31.1%
Mitchell Shire Council	Beveridge Central	IN-04 (part)	Patterson Street and Lithgow Street Intersection Construction of a 4-way Signalised Connector Street to Arterial Road Intersection.	\$234,974.69	5.0%
Total				\$1,545,014.43	

Total ICP monetary contributions expended by development agency in 2021/22

No monetary contributions were expended in 2021/22.

Use and development of inner public purpose land our outer public purpose land which has vested in, been acquired or been transferred to, the development agency in 2021/22 financial year

Name of development agency	Name of ICP	Project ID	Project description	Use & Development of Land
Mitchell Shire Council	Donnybrook/ Woodstock	n/a	n/a	-
Mitchell Shire Council	Beveridge Central	LP-03	Local Park: Located central to southwest catchment, south of Whiteside Street.	Local Park - The Landscape embellishment to the Ooranya Estate Stage 1 Passive Open Space Reserve is currently underway. Once complete the reserve will include a playground, water play, half-court, shelter, dog off leash facilities and a kickabout space.

Use of works, services or facilities accepted as works-in-kind in 2021/22

Name of development agency	Name of ICP	Project ID	Project description	Use of Land
Mitchell Shire Council	Donnybrook/ Woodstock	n/a	n/a	-
Mitchell Shire Council	Beveridge Central	IN-05 (Part)	Patterson Street and Whiteside Street Intersection	Intersection - Construction of ultimate left in left out intersection
Mitchell Shire Council	Beveridge Central	RD-02 (Part)	Patterson Street - North-South secondary Arterial Road between Rankin Street and Camerons Lane.	Road - Interim configuration for construction of a first carriageway
Mitchell Shire Council	Beveridge Central	IN-04 (Part)	Patterson Street and Lithgow Street Intersection	Intersection - Construction of a 4-way Signalised Connector Street to Arterial Road Intersection.

Expenditure of ICP land equalisation amounts in 2021-22 financial year

Name of development agency	Name of ICP	Project ID	Project description	ICP money expended (\$)
Mitchell Shire Council	Donnybrook/ Woodstock	n/a	n/a	-
Mitchell Shire Council	Beveridge Central	LP-03	Local Park: South-West Between Whiteside Street and Rankin Street	\$1,950,550.42
Total				\$1,950,550.42

GOVERNANCE AND MANAGEMENT CHECKLIST

The following are the results in the prescribed form of Council's assessment against the prescribed Governance and Management Checklist.

Governance and Management items	Assessment
1. Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act ✓ Date of adoption: 01/10/2021
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation ✓ Date of operation of current guidelines: 19/11/2018
3. Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Plan adopted in accordance with section 91 of the Act ✓ Date of adoption: 28/06/2021
4. Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act ✓ Date of adoption: 27/06/2022
5. Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act ✓ Date of adoption: 28/06/2021
6. Annual budget (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)	Adopted in accordance with section 94 of the Act ✓ Date of adoption: 16/05/2022
7. Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy ✓ Date of operation: 12/04/2018
8. Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy ✓ Date of operation: 15/03/2021
9. Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> ✓ Date of preparation: 01/08/21

Governance and Management items	Assessment
10. Procurement policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act ✓ Date of approval: 22/11/2021
11. Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Plan ✓ Current plan in operation: 01/07/2019
12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan ✓ Due to regular staff turnover and changes to how the ICT infrastructure operates this has not been formally documented into a valid and current DRP.
13. Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Framework ✓ Current framework in operation: 05/08/2021
14. Audit and Risk Committee (advisory committee of Council under section 53 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	Established in accordance with section 53 of the Act ✓ Date of establishment: 22/06/2020
15. Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged ✓ Date of engagement: 01/03/2017
16. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>)	Framework ✓ Current framework in operation: 18/10/2021
17. Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Report ✓ Date of current report: 18/10/2021
18. Quarterly budget reports (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act ✓ Date statements presented 20/09/2021, 22/11/2021, 21/02/2022, 16/05/2022

Governance and Management items	Assessment
19. Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports ✓ Due to re-establishment of Enterprise Risk with ELT no risk reporting was completed for Nov 2021, 19/05/2022
20. Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>)	Report ✓ Date of reports: 07/12/2021 and 8/04/2022
21. Annual report (annual report under sections 131, 132 and 133 of the <i>Local Government Act 1989</i> to the community containing a report of operations and audited financial performance statements)	Annual report considered at a meeting of Council in accordance with section 134 of the <i>Local Government Act 1989</i> ✓ Date of report: 18/10/2021
22. Councillor Code of Conduct (Code under section 139 of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)	Code of conduct reviewed in accordance with section 139 of the Act ✓ Date reviewed: 01/12/2021
23. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act ✓ Date of review: 18/10/2021
24. Meeting procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act ✓ Date adopted: 15/08/2022

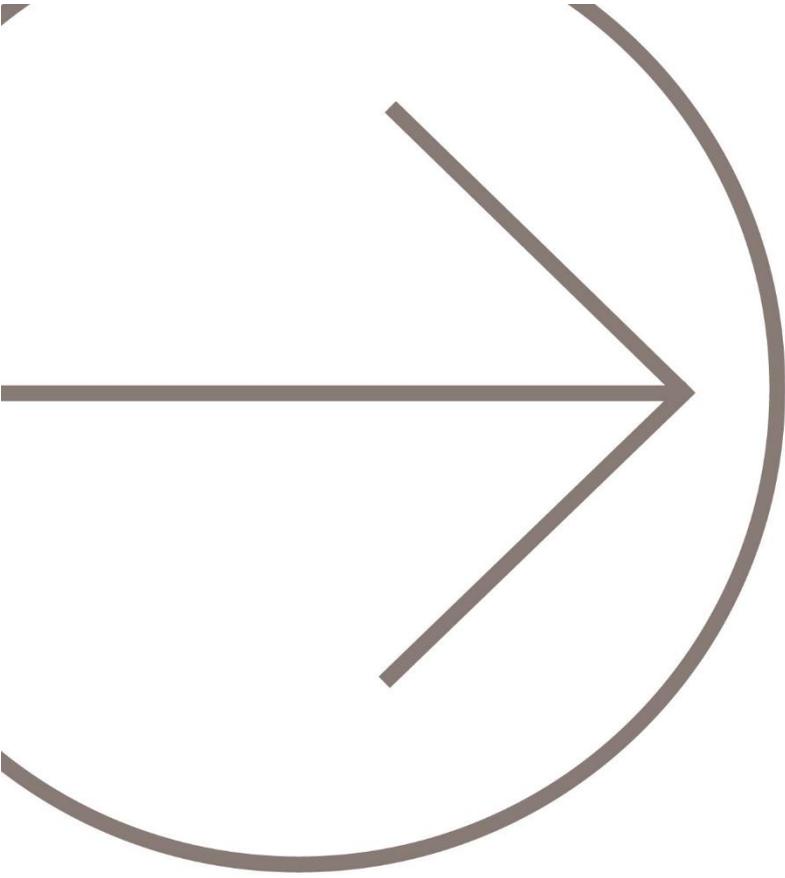
I certify that this information presents fairly the status of Council's governance and management arrangements.



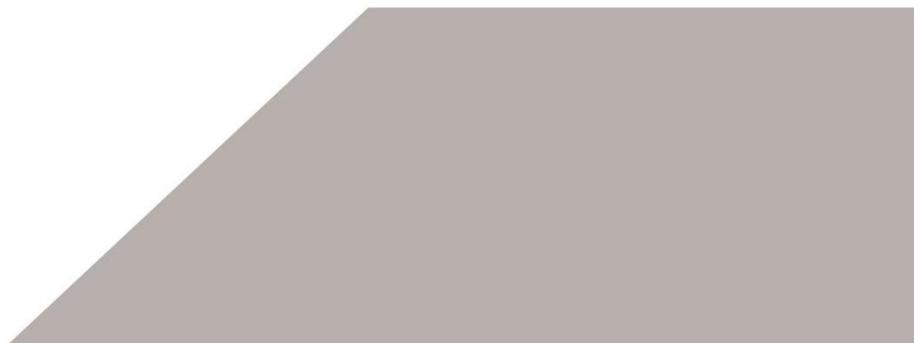
Brett Luxford
Chief Executive Officer
Dated: 21 November 2022



Cr Bill Chisholm
Mayor
Dated: 21 November 2022



PERFORMANCE STATEMENT



Independent Auditor's Report

To the Councillors of Mitchell Shire Council

Opinion I have audited the accompanying performance statement of Mitchell Shire Council (the council) which comprises the:

- description of municipality for the year ended 30 June 2022
- sustainable capacity indicators for the year ended 30 June 2022
- service performance indicators for the year ended 30 June 2022
- financial performance indicators for the year ended 30 June 2022
- other information
- certification of the performance statement.

In my opinion, the performance statement of Mitchell Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the performance statement The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
24 November 2022



Travis Derricott
as delegate for the Auditor-General of Victoria

DESCRIPTION OF MUNICIPALITY

Strategically located just 40 kilometres north of Melbourne, Mitchell Shire is one of Victoria's fastest growing municipalities.

As an interface growth area, we offer a mix of rural and urban living with affordable housing and a diversity of lifestyle and housing choices.

Mitchell Shire has a population of 49,216¹. By 2048 it is expected that 170,830 people will call Mitchell home. It is anticipated that most of this growth will occur in and around the southern townships of Beveridge, Kilmore/Kilmore East and Wallan.

We have a high commuter workforce, and our community relies heavily on regional rail and road networks to travel to and from work and for day to day community activities.

Key employers within the shire include Puckapunyal Military Area, Council, hospitals, health services, schools and childcare, supermarkets, Ralphs Meats and Nestle. Our agricultural, equine and tourism industries are also important contributors to our local economy.

Our rolling foothills, open farmland, mountain ranges, rivers, creeks and natural environment are key attributes of our landscape amenity. This also means parts of our municipality are subject to natural disasters such as fires, storms and floods.

At 2,862 square kilometres², we are a large municipality with many larger and smaller townships and communities. These include Beveridge, Broadford, Bylands, Clonbinane, Forbes, Glenaroua, Glenhope, Glenhope East, Heathcote Junction, Heathcote South, High Camp, Hilldene, Hughes Creek, Kilmore, Kilmore East, Mia Mia, Moranding, Northwood, Nulla Vale, Puckapunyal, Pyalong, Reedy Creek, Seymour, Sugarloaf Creek, Sunday Creek, Tallarook, Tooborac, Trawool, Tyaak, Upper Plenty, Wallan, Wallan East, Wandong, Waterford Park, Whiteheads Creek and Willowmavin. We also cover parts of Avenel, Donnybrook, Flowerdale, Highlands, Mangalore, Strath Creek, and Tarcombe.

¹ Australian Bureau of Statistics 3218.0 Regional Population Growth

² Australian Bureau of Statistics 3218.0 Regional Population Growth

IMPACT OF COVID-19 PANDEMIC ON COUNCIL OPERATIONS AND FINANCIAL REPORT:

During the financial year Council continued to support the community through the COVID-19 pandemic. The financial impacts were reduced in comparison to the prior financial year with the greatest impact being experienced within leisure services where the patronage has not returned to pre COVID-19 levels. The material impacts managed within the 2021/22 financial year included the following.

- > Recreation and Open Space Fees and Charges due to reduced facility use \$41k.
- > Increased net cost to Council in the delivery of Leisure Services of \$336k due to restrictions and reduced patronage. This is a combination of reduced Fees and Charges of \$959k offset by reduced costs including salaries of \$500k, and
- > Increased leave costs for special COVID-19 leave of \$346k.

Sustainable Capacity Indicators

For the year ended 30 June 2022

Service / <i>indicator</i> / [measure]	Results				Material variations
	2019	2020	2021	2022	
Population					
C1 <i>Expenses per head of municipal population</i>	\$1,447.84	\$1,644.48	\$1,697.59	\$1,745.88	Council expenditure during the 2021/22 financial year included the delivery of operational projects that had been delayed due to COVID-19.
[Total expenses / Municipal population]					
C2 <i>Infrastructure per head of municipal population</i>	\$9,604.30	\$10,493.79	\$10,847.19	\$11,824.71	The growth can be accounted for by the value of infrastructure being delivered by Council to meet the needs of a growing community as well as the infrastructure being created through new property subdivisions.
[Value of infrastructure / Municipal population]					
C3 <i>Population density per length of road</i>	31.51	32.54	33.60	34.63	Population density has and will continue to increase as new property developments are completed across the Shire.
[Municipal population / Kilometres of local roads]					
Own-source revenue					
C4 <i>Own-source revenue per head of municipal population</i>	\$1,211.45	\$1,209.63	\$1,240.60	\$1,328.94	User fees income increased as compared to prior years. Design and supervision fees relating to new subdivisions and Leisure Centre income post COVID-19 have had the greatest impact between the 2021/22 financial year.
[Own-source revenue / Municipal population]					

Service / <i>indicator</i> / [measure]	Results				Material variations
	2019	2020	2021	2022	
Recurrent grants					
C5 <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$264.00	\$277.29	\$279.91	\$331.40	Council has changed the timing of the recognition of Financial Assistance Grants resulting in an increase in this figure.
Disadvantage					
C6 <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	6	6	6	6	The Australian Bureau of Statistics Socio-Economic Index for Areas (Local Government Area) Index has not been reviewed in the past 12 months so there has been no change in the result.
Workforce turnover					
C7 <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	14.90%	11.50%	14.70%	23.10%	2021/22 has been a challenging year for all industries and unfortunately, Councils were not immune. All industries are continuing to experience a significant boom meaning more jobs and greater competition between employers; it is a candidate driven market. Significant challenges included the limit of new residents entering Australia, competing with neighbouring councils and private industries and significant growth of our Council increasing the resources needed.

Definitions

“adjusted underlying revenue” means total income other than —

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

“infrastructure” means non-current property, plant and equipment excluding land.

“local road” means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004.

“population” means the resident population estimated by council.

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

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

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

“unrestricted cash” means all cash and cash equivalents other than restricted cash.

Service Performance Indicators

For the year ended 30 June 2022

Service / <i>indicator</i> / [measure]	Results				Material variations
	2019	2020	2021	2022	
Aquatic facilities					
Utilisation					
AF6 <i>Utilisation of aquatic facilities</i>	3.95	3.85	2.16	2.72	No material variation.
[Number of visits to aquatic facilities / municipal population]					
Animal management					
Health and safety					
AM7³ <i>Animal management prosecutions</i>	New in 2020	New in 2020	50.00%	100%	All three prosecutions in the 2021/22 Financial Year were successful, compared to one of two during 2020/21, returning our success rate to that of 2019/20 financial year.
[Number of successful animal management prosecutions / total prosecutions]					
As the total number of prosecutions is so small, a single unsuccessful prosecution has reduced our success rate of 100% in previous years to 50% in 2020/21 financial year.					
Food safety					
Health and safety					
FS4 <i>Critical and major non-compliance outcome notifications</i>	100.00%	100.00%	100.00%	100.00%	No material variation.
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100					

³ This is a new indicator from 2020 and replaces AM1 as detailed on page

Service / <i>indicator</i> / [measure]	Results				Material variations
	2019	2020	2021	2022	
Governance					
<i>Satisfaction</i>					
<i>G5</i> <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	52	49	51	48	No material variation.
Libraries					
<i>Participation</i>					
<i>LB4</i> <i>Active borrowers in Municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	11.00%	10.90%	8.77%	7.28%	No material variation.
Maternal and child health					
<i>Participation</i>					
<i>MC4</i> <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	76.48%	77.02%	77.68%	77.41%	No material variation.
<i>MC5</i> <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	82.33%	85.71%	82.57%	90.37%	No material variation.
Roads					
<i>Satisfaction</i>					
<i>R5</i> <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	47	46	43	41	No material variation.

Service/indicator[measure]	Results				Material variations
	2019	2020	2021	2022	
Statutory Planning					
<i>Decision making</i>					
SP4 Council planning decisions upheld at VCAT	25.00%	100.00%	85.71%	33.33%	In 2018/19 2 of 8 were upheld, and in 2019/20, 2 of 2 decisions were upheld and 2020/21, 6 of 7 were upheld.
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					Now in 2021/22, 1 of 3 was upheld / varied / affirmed / not appealed or remitted.
					As in previous years, any change in the results of such a small number of decisions has a significant impact on our % result.
Waste Collection					
<i>Waste diversion</i>					
WC5 Kerbside collection waste diverted from landfill	32.75%	31.46%	30.62%	29.84%	No material variation.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 ⁴					

⁴ As Mitchell Shire Council does not collect them, green organics are excluded from this indicator.

Definitions

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

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

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

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

"CALD" means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English

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

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

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

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

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

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

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

"population" means the resident population estimated by council

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

Financial Performance Indicators

For the year ended 30 June 2022

Dimension / <i>indicator</i> / <i>measure</i>	Results				Forecasts ⁵				Material variations
	2019	2020	2021	2022	2023	2024	2025	2026	
<i>Efficiency</i>									
<i>E2 Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,013.44	\$3,444.59	\$3,676.59	\$3,580.21	\$3,464.40	\$3,517.50	\$3,559.07	\$3,708.86	The number of property assessment grew more quickly than the increase in expenditure during 2021/22.
<i>E4⁶ Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	New in 2020	\$1,804.77	\$1,901.36	\$1,826.92	\$1,860.72	\$1,899.42	\$1,941.85	\$1,983.68	This measure is driven by rate capping applied to Council's general rates and municipal charges.

⁵ Forecast data from Mitchell Shire Council Budget 2021/22

⁶ This is a new indicator from 2020 and replaces E1 as detailed on page 180

Dimension / <i>indicator</i> / <i>measure</i>	Results				Forecasts				Material variations
	2019	2020	2021	2022	2023	2024	2025	2026	
Liquidity									
Working capital									
L1 <i>Current assets compared to current liabilities</i>	382.12%	236.68%	202.54%	219.94%	263.68%	310.32%	379.11%	370.40%	The measure is impacted by the timing of larger transactions around the end of financial year. It highlights the strong position Council is currently in to meet its immediate obligations. Forecast increases relate to expected timing of the receipt and expenditure of monetary contributions.
[Current assets / Current liabilities] x100									
Unrestricted cash									
L2 <i>Unrestricted cash compared to current liabilities</i>	-112.19%	-63.14%	-35.94%	-64.00%	-171.00%	-159.63%	-160.27%	-135.11%	This measure was impacted in 2021/22 by a change in the landfill restoration provision. Forecasts are impacted by the expectation that unrestricted cash will grow, while current liabilities will remain relatively stable.
[Unrestricted cash / Current liabilities] x100									

Dimension / <i>indicator</i> / <i>measure</i>	Results				Forecasts				Material variations
	2019	2020	2021	2022	2023	2024	2025	2026	
Obligations									
<i>Loans and borrowings</i>									
02 <i>Loans and borrowings compared to rates</i>	32.95%	26.35%	27.62%	35.18%	40.46%	52.90%	47.54%	39.11%	Per the 2021-22 budget, a large loan (\$7.3M) was taken out during June 2022 to fund Waste Management and Footpath projects. This and future loans to fund the Capital program increase the loan percentage compared to rates in future years.
[Interest bearing loans and borrowings / Rate revenue] x100									
<i>Loans and borrowings</i>									
03 <i>Loans and borrowings repayments compared to rates</i>	5.78%	5.32%	5.13%	5.39%	13.93%	7.91%	7.63%	7.48%	The loan taken out in June 2022 creates payment obligations in future years.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
<i>Indebtedness</i>									
04 <i>Non-current liabilities compared to own source revenue</i>	33.53%	33.22%	31.81%	34.59%	38.60%	44.13%	43.58%	33.11%	Own source revenue increased relative to non-current liabilities. Additional design and supervision fees relating to new subdivisions and Leisure Centre income post COVID-19 were the main variances. The measure was also impacted by fees and charges recognised in relation to the creation of landfill airspace. This is an abnormal item.
[Non-current liabilities / Own source revenue] x100									

Dimension / <i>indicator</i> / <i>measure</i>	Results				Forecasts				Material variations
	2019	2020	2021	2022	2023	2024	2025	2026	
<p>O5⁷ <i>Asset renewal and upgrade compared to depreciation</i> <i>[Asset renewal and upgrade expense / Asset depreciation] x100</i></p>	New in 2020	95.18%	130.04%	108.54%	186.26%	110.96%	80.34%	74.74%	This measure is impacted by the timing in the delivery of capital projects. The roads renewal program has delivered a backlog of projects over the past 2 years resulting in the skewing of this measure. The 2023 forecast includes a number of large grant funded projects and the carry forward of prior year projects, resulting in a larger than normal capital program.
Operating position									
<i>Adjusted underlying result</i>									
<p>OP1 <i>Adjusted underlying surplus (or deficit)</i> <i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i></p>	11.71%	-2.22%	-3.85%	-1.85%	-3.87%	0.69%	2.70%	0.52%	The 2021/22 year resulted in a minor underlying deficit however the forecast highlights the goal contained in the financial plan to bring this back into surplus.
Stability									
<i>Rates concentration</i>									
<p>S1 <i>Rates compared to adjusted underlying revenue</i> <i>[Rate revenue / Adjusted underlying revenue] x100</i></p>	59.41%	63.48%	64.57%	63.48%	68.17%	65.45%	64.88%	65.14%	While rate revenue is capped, the anticipated growth in the number of properties across the shire is expected to keep this indicator relatively stable.
Rates effort									

⁷ This is a new indicator from 2020 and replaces O1 as detailed on page 180

Dimension / <i>indicator</i> / <i>measure</i>	Results				Forecasts				Material variations
	2019	2020	2021	2022	2023	2024	2025	2026	
<i>S2</i> Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100]	0.45%	0.42%	0.44%	0.41%	0.41%	0.40%	0.39%	0.38%	Property values across the municipality have grown more quickly than rate revenue, which is subject to the rate cap.

Definitions

“adjusted underlying revenue” means total income other than—

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

“adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure.

“asset renewal expenditure” means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability.

“current assets” has the same meaning as in the AAS.

“current liabilities” has the same meaning as in the AAS.

“non-current assets” means all assets other than current assets.

“non-current liabilities” means all liabilities other than current liabilities.

“non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan.

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

“population” means the resident population estimated by council.

“rate revenue” means revenue from general rates, municipal charges, service rates and service charges.

“recurrent grant” means a grant other than a non-recurrent grant.

“residential rates” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties.

“restricted cash” means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year.

“unrestricted cash” means all cash and cash equivalents other than restricted cash

Retired measures		Results				Comments
<i>Service / indicator / measure</i>	2019	2020	2021	2022		
Animal Management						
<i>Health and safety</i>						
AM4	<i>Animal management prosecutions</i>	7	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by AM7 from 1 July 2019.
[Number of successful animal management prosecutions]						
Efficiency						
<i>Revenue level</i>						
E1	<i>Average residential rate per residential property assessment</i>	\$1,946.17	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by E4 from 1 July 2019.
[Residential rate revenue / Number of residential property assessments]						
Obligations						
<i>Asset renewal</i>						
O1	<i>Asset renewal compared to depreciation</i>	107.87%	Retired in 2020	Retired in 2020	Retired in 2020	This measure was replaced by O5 in 1 July 2019.
[Asset renewal expense / Asset depreciation] x100						

Other Information

For the year ended 30 June 2022

Basis of preparation:

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

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2020 require explanation of any material variations outside of set thresholds in the results contained in the performance statement. These variations were received and noted by the Audit Committee on 21 May 2020, no change since that time.

The forecast figures included in the performance statement are those adopted by Council in its Financial Plan 2022/23 to 2031/32 on 16 May 2022 and which forms part of the Council Plan. The Financial Plan 2022/23 to 2031/32 includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General-Purpose Financial Statement. The Financial Plan 2022/23 to 2031/32 is available on Council's website at www.mitchellshire.vic.gov.au or by contacting Council.

Certification of the Performance Statement

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



Laurie Ellis
Director Organisational Performance and Principal Accounting Officer
21 November 2022
Mitchell Shire Council, Broadford, VIC

In our opinion, the accompanying performance statement of the Mitchell Shire Council for the year ended 30 June 2022 presents fairly the results of Council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

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

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

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



Nathan Clark
Councillor
21 November 2022
Mitchell Shire Council, Broadford, VIC



Fiona Stevens
Councillor
21 November 2022
Mitchell Shire Council, Broadford, VIC



Brett Luxford
Chief Executive Officer
21 November 2022
Mitchell Shire Council, Broadford, VIC

Mitchell Shire Council

ANNUAL FINANCIAL REPORT
for the year ended 30 June 2022

*TOGETHER WITH THE COMMUNITY, CREATING A
SUSTAINABLE FUTURE.*



Annual Financial Report

for the year ended 30 June 2022

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Annual Financial Report

for the year ended 30 June 2022

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Content Overview

These financial statements are General Purpose Financial Statements and cover the operations for Mitchell Shire Council

All figures presented in these financial statements are presented in Australian Currency.

These financial statements were authorised for issue by the Council on 21 November 2022
Council has the power to amend and reissue these financial statements.

Annual Financial Report
for the year ended 30 June 2022

Certification of the Financial Statements

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



Laurie Ellis
Principal Accounting Officer
21 November 2022
Mitchell Shire Council, Broadford, Victoria

In our opinion the accompanying financial statements present fairly the financial transactions of Mitchell Shire Council for the year ended 30 June 2022 and the financial position of the Council as at that date.

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

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



Fiona Stevens
Councillor
21 November 2022
Mitchell Shire Council, Broadford, Victoria



Nathan Clark
Councillor
21 November 2022
Mitchell Shire Council, Broadford, Victoria



Brett Luxford
Chief Executive Officer
21 November 2022
Mitchell Shire Council, Broadford, Victoria

Independent Auditor's Report

To the Councillors of Mitchell Shire Council

Opinion I have audited the financial report of Mitchell Shire Council (the council) which comprises the:

- balance sheet as at 30 June 2022
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including significant accounting policies
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020* and applicable Australian Accounting Standards.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the financial report The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

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



Mitchell Shire Council

Annual Financial Report

for the year ended 30 June 2022

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across Victoria are required to present a set of audited financial statements to their council and community.

What you will find in the Report

The financial report sets out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2022.

The format of the financial report is standard across all Victorian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by Local Government Victoria.

About the Certification of the Financial Statements

The financial statements must be certified by senior staff and Councillors as "presenting fairly" the Council's financial results for the year as well as Council's financial position, and are required to be adopted by Council - ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

1. Comprehensive Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

Includes other comprehensive income which primarily records changes in the fair values of Council's property, infrastructure, plant and equipment.

2. Balance Sheet

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

3. Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

4. Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

5. Statement of Capital Works

This statement details all amounts expended by Council on capital works.

About the Notes to the Financial Report

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the Victorian Auditor General's Office ('VAGO').

VAGO provides an audit report which gives an opinion on whether the financial statements present fairly the Council's financial performance and position.

Who uses the Financial Report?

The financial report is a publicly available document and is used by (but not limited to) Councillors, residents and ratepayers, employees, suppliers, contractors, customers, Local Government Victoria, state and federal governments, and financiers including banks and other financial institutions.

The financial statements must be presented at a Council meeting no later than 1 month after submitting the annual report to the Minister.

Comprehensive Income Statement

for the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Income			
Rates and charges	3.1	53,256	49,991
Statutory fees and fines	3.2	1,336	1,113
User fees	3.3	9,250	6,200
Grants - operating	3.4	17,775	17,524
Grants - capital	3.4	9,959	6,419
Contributions - monetary	3.5	10,419	6,136
Contributions - non monetary	3.5	18,010	23,621
Other income	3.7	1,563	1,807
Total income		121,568	112,811
Expenses			
Employee costs	4.1	32,490	33,466
Materials and services	4.2	31,724	25,368
Depreciation	4.3	17,034	14,602
Amortisation - Intangible assets	4.4	337	86
Amortisation - Right of use assets	4.5	751	726
Bad and doubtful debts	4.6	93	21
Borrowing costs	4.7	535	593
Finance Costs - Leases	4.8	71	80
Net loss on disposal of property, infrastructure, plant and equipment	3.6	1,039	4,443
Other expenses	4.9	1,851	1,500
Total expenses		85,925	80,885
Surplus/(deficit) for the year		35,643	31,926
Other comprehensive income:			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	9.1	41,285	7,951
Total items which will not be reclassified subsequently to the operating result		41,285	7,951
Total other comprehensive income		41,285	7,951
Total comprehensive result		76,928	39,877

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

Balance Sheet

as at 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Assets			
Current assets			
Cash and cash equivalents	5.1	27,397	38,948
Other financial assets	5.1	69,057	38,000
Trade and other receivables	5.1	11,265	9,790
Inventories	5.2	179	139
Other assets	5.2	2,147	1,244
Total current assets		110,045	88,121
Non-current assets			
Other financial assets	5.1	125	5,125
Property, infrastructure, plant and equipment	6.1	650,083	581,301
Intangible assets	5.2	1,973	70
Right-of-use assets	5.8	1,354	1,691
Total non-current assets		653,535	588,187
Total assets		763,580	676,308
Liabilities			
Current liabilities			
Trade and other payables	5.3	9,469	7,819
Trust funds and deposits	5.3	10,748	7,127
Unearned income/revenue	5.3	13,711	16,002
Provisions	5.5	12,500	9,479
Interest-bearing liabilities	5.4	2,925	2,352
Lease liabilities	5.8(b)	682	728
Total current liabilities		50,035	43,507
Non-current liabilities			
Provisions	5.5	5,947	6,239
Interest-bearing liabilities	5.4	15,914	11,540
Lease liabilities	5.8(b)	760	1,026
Total non-current liabilities		22,621	18,805
Total liabilities		72,656	62,312
Net assets		690,924	613,996
Equity			
Accumulated surplus		372,334	348,202
Reserves	9.1	318,590	265,794
Total Equity		690,924	613,996

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

Statement of Changes in Equity

for the year ended 30 June 2022

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
2022					
Balance at beginning of the financial year		613,996	348,202	240,802	24,992
Surplus/(deficit) for the year		35,643	35,643	–	–
Other comprehensive income					
Net asset revaluation increment/(decrement)	9.1	41,285	–	41,285	–
Other comprehensive income		41,285	–	41,285	–
Total comprehensive income		76,928	35,643	41,285	–
Transfers to other reserves	9.1	–	(13,880)	–	13,880
Transfers from other reserves	9.1	–	2,369	–	(2,369)
Balance at end of the financial year		690,924	372,334	282,087	36,503
2021					
Balance at beginning of the financial year		574,119	322,211	232,851	19,057
Surplus/(deficit) for the year		31,926	31,926	–	–
Other comprehensive income					
Net asset revaluation increment/(decrement)	9.1	7,951	–	7,951	–
Other comprehensive income		7,951	–	7,951	–
Total comprehensive income		39,877	31,926	7,951	–
Transfers to other reserves	9.1	–	(6,105)	–	6,105
Transfers from other reserves	9.1	–	170	–	(170)
Balance at end of the financial year		613,996	348,202	240,802	24,992

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

Statement of Cash Flows

for the year ended 30 June 2022

		2022	2021
	Notes	Inflows/ (Outflows) \$ '000	Inflows/ (Outflows) \$ '000
Cash flows from operating activities			
Statutory fees and fines		1,311	1,136
Grants - capital		7,476	13,496
Other receipts		1,731	1,767
Rates and charges		52,989	49,258
User fees		8,306	6,491
Grants - operating		17,987	18,327
Contributions - monetary		10,419	6,136
Interest received		403	859
Trust funds and deposits taken		3,621	1,901
GST refund/payment		5,221	3,592
Employee costs		(32,458)	(32,457)
Materials and services		(34,343)	(26,495)
Short-term, low value and variable lease payments		(29)	(51)
Other payments		(1,943)	(1,650)
Net cash provided by operating activities	9.2	<u>40,691</u>	<u>42,310</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(31,004)	(28,469)
Proceeds from sale of property, infrastructure, plant and equipment		1,204	859
Payments for investments		(26,057)	(4,000)
Net cash used in investing activities		<u>(55,857)</u>	<u>(31,610)</u>
Cash flows from financing activities			
Finance costs		(535)	(593)
Proceeds from borrowings		7,300	3,479
Repayment of borrowings		(2,353)	(1,987)
Interest paid - lease liability		(71)	(80)
Repayment of lease liabilities		(726)	(707)
Net cash flow provided by financing activities		<u>3,615</u>	<u>112</u>
Net Increase / (decrease) in cash and cash equivalents		<u>(11,551)</u>	<u>10,812</u>
Cash and cash equivalents at the beginning of the financial year		<u>38,948</u>	<u>28,136</u>
Cash and cash equivalents at the end of the financial year		<u>27,397</u>	<u>38,948</u>
Financing arrangements	5.6	20,531	15,896
Restrictions on cash assets	5.1	41,484	27,606

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

Statement of Capital Works

for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Property		
Land	–	1,426
Total land	<u>–</u>	<u>1,426</u>
Buildings	4,743	3,799
Heritage buildings	4	–
Building improvements	211	278
Total buildings	<u>4,958</u>	<u>4,077</u>
Total property	<u>4,958</u>	<u>5,503</u>
Plant and equipment		
Plant, machinery and equipment	1,718	2,329
Fixtures, fittings and furniture	535	285
Computers and telecommunications	567	855
Library books	168	189
Total plant and equipment	<u>2,988</u>	<u>3,658</u>
Infrastructure		
Roads	7,701	10,749
Bridges	1,084	660
Footpaths and cycleways	1,583	1,051
Drainage	53	138
Recreational, leisure and community facilities	3,219	3,817
Waste management	4,547	1,248
Parks, open space and streetscapes	2,544	1,381
Off street car parks	242	321
Other infrastructure	–	220
Total infrastructure	<u>20,973</u>	<u>19,585</u>
Total capital works expenditure	<u>28,919</u>	<u>28,746</u>
Represented by:		
New asset expenditure	7,190	9,758
Asset renewal expenditure	13,914	11,052
Asset expansion expenditure	3,240	–
Asset upgrade expenditure	4,575	7,936
Total capital works expenditure	<u>28,919</u>	<u>28,746</u>

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 1. Overview

Introduction

The Mitchell Shire Council was established by an Order of the Governor in Council on 11 November 1994 and is a body corporate.

The Council's main office is located at 113 High Street, Broadford, Victoria.

Statement of compliance

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

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

Significant accounting policies

(a) Basis of accounting

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

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

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

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

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

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

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 1. Overview (continued)

(b) Impact of Covid-19

During the financial year Council continued to support the community through the COVID-19 pandemic. The financial impacts were reduced in comparison to the prior financial year with the greatest impact being experienced within leisure services where the patronage has not returned to pre COVID-19 levels. The material impacts managed within the 2021-2022 financial year included the following;

- Recreation and Open Space Fees and Charges due to reduced facility use \$41k.
- Increased net cost to Council in the delivery of Leisure Services of \$336k due to restrictions and reduced patronage. This is a combination of reduced Fees and Charges of \$959k offset by reduced costs including salaries of \$500k, and
- Increased leave costs for special COVID-19 leave of \$346k .

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$500k where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.1 Income and expenditure					
Income					
Rates and charges	53,274	53,256	(18)	0%	
Statutory fees and fines	1,215	1,336	121	10%	1
User fees	7,478	9,250	1,772	24%	2
Grants - operating	13,409	17,775	4,366	33%	3
Grants - capital	14,324	9,959	(4,365)	(30)%	4
Contributions - monetary	17,602	10,419	(7,183)	(41)%	5
Contributions - non monetary	20,000	18,010	(1,990)	(10)%	6
Other income	1,415	1,563	148	10%	7
Total income	128,717	121,568	(7,149)	(6)%	
Expenses					
Employee costs	32,734	32,490	244	1%	
Materials and services	25,747	31,724	(5,977)	(23)%	8
Depreciation	14,960	17,034	(2,074)	(14)%	9
Amortisation - intangible assets	546	337	209	38%	10
Amortisation - right of use assets	751	751	-	0%	
Bad and doubtful debts	3	93	(90)	(3,000)%	11
Borrowing costs	651	535	116	18%	12
Finance costs - leases	72	71	1	1%	
Net loss on disposal of property, infrastructure, plant and equipment	-	1,039	(1,039)	-	13
Other expenses	1,951	1,851	100	5%	
Total expenses	77,415	85,925	(8,510)	(11)%	
Surplus/(deficit) for the year	51,302	35,643	(15,659)	(31)%	

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

(i) Explanation of material variations

Variance Explanation

Ref

1. **Statutory Fees and Fines**
Statutory Fees and Fines exceeded the budget overall by \$121k which is mainly due to an increase in the number of fines processed (\$32k) and increased Town Planning fees (\$49k).
2. **User Fees**
User fees exceeded budget by \$1.77M mainly due to increased waste fees than budgeted for landfill operations, of \$869k and increased fees within the infrastructure development team of \$820k with increased plan checking and supervision fees.
3. **Grants – Operating**
Operating grant income was \$4.37M higher than budget mainly due to,
 - the early payment of the 2022-2023 Victorian Grants Commission Financial Assistance grant of \$2.84M,
 - income received for the management of the 9th June 2021 storm event of \$1.04M,
 - Hildene Employment Land grant \$142k,
 - Business Concierge and Hospitality Support Program \$70k,
 - Additional funding for the Management of Maternal Child Health and Sleep and Settling \$174k to support a growing community,
 - Additional funding to support Youth Services with key projects including FREEZA and Youth Engagement of \$70k, and
 - Community Development projects of \$86k.
4. **Grants - Capital**
Capital grant income was \$4.4M lower than budget mainly due to the timing and delivery of key projects with many projects being carried forward to the 2022-2023 financial year. Projects that will continue through to 2022-2023 include,
 - Taylors Creek Reserve, Wallan – Activation \$1.2M
 - Sydney Street Rejuvenation – Bourke to Union \$2M
 - Sugar Loaf Creek Upgrade - \$814k
 - Roads to Recovery Sealed Roads - \$600k
5. **Contributions – monetary**
Monetary contributions were \$7.2m lower than budget. Monetary contributions are received by developers to contribute to future infrastructure requirements and are difficult to forecast. Development delays mean that this income will be expected in future financial years.
6. **Contributions – non monetary**
Non monetary contributions represent assets such as roads, drains and open space transferred to Council from developers, it is difficult to estimate the value and timing of these contributions. In 2021-2022 transferred assets were \$2M less than budget. This is due to developments not reaching completion during the year than expected in the budget.
7. **Other income**
Other income exceeds budget by \$148k mainly due to decreased interest of \$100K offset by increased reimbursements related to COVID-19 support activities of \$286K
8. **Materials and services**
Materials and services were \$5.98M greater than budget. Numerous variances both favourable and unfavourable are within this expenditure type however the main variances are as follows,
 - Increase for Storm event of \$1.04M funded mainly through grant funding.
 - Increase for Beveridge North West PSP Ministerial Advisory Committee \$800k
 - Increase for Waste Diversion of \$733K with the delay in opening of newly constructed cell
 - Increase in land rehabilitation costs in Kilmore of \$226k
 - \$522k in COVID-19 related costs including \$298k in the management of a drive thru service (grant funded)
 - \$457k in capital works expenditure transferred to operating
 - \$242k in additional road maintenance due to development impacts in Beveridge
 - In addition to additional expenditure relating to successful grants

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

Variance Explanation**Ref**9. **Depreciation**

Depreciation exceeded budget by \$2.07M, depreciation expenses are difficult to forecast with complete accuracy as the impact of asset revaluations and contributed assets are hard to predetermine and increase annual depreciation expenses. The biggest variances relate to an

- Increase in Roads \$1.3M
- Increase in Buildings \$758k
- Increase in Information Technology \$405k
- Increase in Furniture, Equipment \$182k
- Increase in Plant and fleet \$174k
- Increase in drainage \$171k
- Decrease in Library Books \$80k
- Decrease in waste \$587k
- Decrease in Recreation Service \$272k

10. **Amortisation – intangible Assets**

Amortisation – intangible assets is an accounting measure which allocates the value of landfill airspace over its useful life, which is assessed and calculate annually. During 2021-2022 the value of the airspace that was used was \$337k

11. **Bad and doubtful debts**

Bad and doubtful debts were \$90k higher than budget mainly due to the inability to recover a specific developer contribution charge. This matter did proceed to legal representation and a settlement reached.

12. **Borrowing costs**

Borrowing costs were less than budget by \$116k due to delays in the drawdown of new loans due to capital works project timing.

13. **Net gain on disposal of property, plant and equipment**

Gain / (loss) on disposal of assets is budgeted at \$0. It is assumed that the book value of the assets to be sold are a reasonable estimate of sale proceeds. However, the year end result shows a loss on disposal of \$1.04M, primarily relating to infrastructure assets that were written off with a written down value of \$1.5M

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

	Budget 2022 \$ '000	Actual 2022 \$ '000	Variance \$ '000	Variance %	Ref
2.1.2 Capital works					
Property					
Land	–	–	–	–	
Total land	–	–	–	–	
Buildings	3,603	4,743	1,140	32%	1
Heritage buildings	–	4	4	–	1
Building improvements	–	211	211	–	1
Total buildings	3,603	4,958	1,355	38%	
Total property	3,603	4,958	1,355	38%	
Plant and equipment					
Plant, machinery and equipment	2,480	1,718	(762)	(31)%	2
Fixtures, fittings and furniture	610	535	(75)	(12)%	3
Computers and telecommunications	1,757	567	(1,190)	(68)%	4
Library books	180	168	(12)	(7)%	
Total plant and equipment	5,027	2,988	(2,039)	(41)%	
Infrastructure					
Roads	8,717	7,701	(1,016)	(12)%	5
Bridges	1,282	1,084	(198)	(15)%	6
Footpaths and cycleways	2,344	1,583	(761)	(32)%	7
Drainage	35	53	18	51%	8
Recreational, leisure and community facilities	7,129	3,219	(3,910)	(55)%	9
Waste management	9,963	4,547	(5,416)	(54)%	10
Parks, open space and streetscapes	5,137	2,544	(2,593)	(50)%	11
Off street car parks	15	242	227	1,513%	12
Other infrastructure	813	–	(813)	(100)%	13
Total infrastructure	35,435	20,973	(14,462)	(41)%	
Total capital works expenditure	44,065	28,919	(15,146)	(34)%	
Represented by:					
New asset expenditure	18,917	7,190	(11,727)	(62)%	
Asset renewal expenditure	16,229	13,914	(2,315)	(14)%	
Asset expansion expenditure	1,486	3,240	1,754	118%	
Asset upgrade expenditure	7,433	4,575	(2,858)	(38)%	
Total capital works expenditure	44,065	28,919	(15,146)	(34)%	

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

(i) Explanation of material variations

Variance Explanation

Ref

Annual variances between actuals and the budget are impacted by,

- An increase to the budget during the year following carry forwards being finalised in the previous year which are detailed within the Quarter 1 Financial Report reported to Council in November 2021,
- New grant funded projects, and
- A reduction due to projects not complete being carried forward into the next financial year being 2022-2023, these projects and reasoning are reported within the Quarter 4 Finance Report reported to Council in September 2022.

1. **Buildings**

Building assets exceeded the budget by \$1.4M mainly due to the revised budget for the Kilmore Family and Childrens Centre Expansion increasing by \$1.2M with additional grant funding being received and the finalisation of the prior years expenditure.

2. **Plant, Machinery and equipment**

Plant, Machinery and equipment assets were less than budget by \$762k, this is due to the current market delay in the delivery of new plant and fleet.

3. **Fixtures, fittings and furniture**

Fixtures, fittings and furniture were below budget by \$75K however a few key variances make up this amount. \$92K will be carried forward into 2022-2023 to continue Building Fitout Renewal as well as another \$70K for kindergarten equipment, this is offset by additional spend undertaken during the year at the Broadford Library \$70K and Christmas decorations \$30K.

4. **Computers and telecommunications**

Computers and telecommunications assets were lower than budget by \$1.19M, this is due mainly to the treatment of assets as an intangible asset rather than plant and equipment assets

5. **Roads**

Roads expenditure was below budget by \$1m with the main project being the delay in the delivery of the Sugar Loaf Creek Road Upgrade of \$820k and the Township Signage Upgrade – Kilmore of \$241k, both projects will be carried forward to the 2022-2023 financial year.

6. **Bridges**

Bridge expenditure is lower than budget by \$198k due to the carry forward of funds into the current year to complete the Kilmore East Bridge Upgrade \$161k offset by Bridge Renewal funds still to be spent next year of \$300k and design works for the Old Goulburn River Bridge of \$50k.

7. **Footpaths and cycleways**

Footpaths and cycleways are below budget by \$761k with the delay in delivery and expected carry forwards into 2022-2023 for our Missing Link Footpaths program of \$1.05M, the Kilmore Creek Trail Stage 1 of \$150k, and the annual renewal program of \$118k offset by increased expenditure carried forward from the previous year of \$481k and additional expenditure incurred in a joint program with the Department of Transport for the delivery of the Kilmore – Lancefield Rd Footpath.

8. **Drainage**

Drainage assets were \$18k greater than budget, however a \$20k project was transferred from another asset class.

9. **Recreational, leisure and community facilities**

Recreational, leisure and community facilities are below budget by \$3.91M, this is partly due to \$3.1M being reclassified as parks, open space and streetscapes and other asset categories with the other differences attributable to project budgets increased following finalisation of the previous year and additional projects (\$1.19M) offset by decreases to projects (\$1.99M) now being carried forward to 2022-2023, Notable projects being carried forward are Beveridge Recreation Reserve Activation Stage 1 \$873k, 300 Northern Highway Wallan Design \$300k, Seymour Tennis Complex – Enclosure 2 Perimeter Rectification \$208k, Greenhill Precinct Activation Wallan Stage 1 \$191k and Harley Hammond Reserve Broadford Drainage and Cricket Nets \$168k.

10. **Waste Management**

Waste Management is under budget by \$5.4M mainly due to the delay in 2 key projects that will now be delivered within the next financial year. These being the Seymour Resource Recovery Centre \$4.26m and Mitchell Landfill - Cell 5 Capping Stage 1 \$1.36M.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.1. Performance against budget (continued)

Variance Explanation**Ref**

11. **Parks, open space and streetscapes**
Parks, open space and streetscapes is under budget by \$2.6M, however a \$2.24M budget was transferred from the Recreational, leisure and community facilities asset class so the budget was underspent \$4.83M, the differences are attributable to project budgets increased following finalisation of the previous year and additional projects (\$210K) offset by decreases to projects (\$5.04M) now being carried forward to 2022-2023. Notable projects being carried forward Sydney Street Rejuvenation – \$2.58M, Taylors Creek Reserve Wallan - Activation \$1.33M, Harley Hammond Reserve – Broadford – Cricket Nets \$374K and Seniors Outdoor Fitness Equipment \$237K.
12. **Off street car parks**
Off street carparks have exceeded budget by \$227K however the project budget was transferred from the Roads Budget and therefore no overall budget impact.
13. **Other infrastructure**
Other infrastructure appears under budget by \$813K however all projects were transferred to other asset classes to remove the other infrastructure asset class.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.2. Analysis of Council results by program

2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

Information and business transformation

This service delivers appropriate and cost effective technology, which supports Mitchell Shire Council and its employees in delivering services to the community.

Customer experience and engagement

This service is responsible for:

- Customer and Library Services; and
- oversees all public communications activities associated with Council.

Life Stages

This service is responsible for:

- Children Services;
- Community Development, Positive Ageing and Social Justice;
- Maternal child health and immunisations; and
- Youth Services.

Development approvals

This service processes statutory planning applications, building approvals and also provides control and compliance under the relevant legislation.

Engineering and major projects

This service is responsible for:

- the coordination, monitoring, reporting and delivery of Council's annual capital works program; and
- ensuring infrastructure assets constructed as part of new developments are fit for purpose and constructed to Council's standards.

Environmental sustainability

This service is responsible for conservation and achieving an environmentally healthy and sustainable Council including environmental planning, community planting and encouraging sustainable resource management.

Finance

This service is responsible for:

- financial services such as financial accounting, management accounting, and accounts payable services. The costs include corporate expenses such as interest on borrowings, bad debt write off, and the payment of fire services levy charged on Council properties; and

Governance and risk

This service:

- ensures that we meet our legislative responsibilities by providing an ethical basis for good governance which facilitates informed and transparent decision making;
- is responsible for the management, maintenance and disposal of all corporate information according to government legislation, Council strategy, policy, established procedures, and business rules; and
- includes the Mayor, Councillors, and the Chief Executive Officer and associated support.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.2. Analysis of Council results by program (continued)

Community planning and delivery

This service is responsible for:

- Leisure Centres; and
- Recreation and Open Space.
- Social Policy and Partnerships;

Community amenity and emergency management

This service:

- is an educational and enforcement team responsible for animal management, parking management, asset protection, local laws and environmental health service across the Shire;
- fire prevention activities and community education; and
- provides school crossing services across the municipality.
- Emergency Management;

Operations and parks

This service is responsible for:

- the maintenance of the Shire's infrastructure assets. It includes roads, footpaths, bridges, drainage, street furniture and depreciation. It also manages Council's plant and vehicle fleet; and
- maintaining parks and gardens, playgrounds and sportsfields and managing arboriculture, and roadside fire prevention.

People and culture

This service is responsible for:

- human resources, learning and development, employee relations, human resource services and payroll; and
- ensures a safe workplace and good risk management processes; and to provide services with a fair and consistent application of legislation and processes to ensure that employees and community enjoy a safe and sustainable environment.

Strategic planning and economy

This service:

- delivers positive land use planning outcomes for current and future generations as well as an environmentally healthy and sustainable Council.
- coordinates tourism and business support events, and operates the Seymour Visitor Information Centre; and
- is responsible for Growth Area Planning
- assisting Economic Development by supporting local businesses and tourism operators as well as regional tourism and marketing.

Waste and resource recovery

The service is responsible for the management of Mitchell Landfill at Hilldene plus four resource recovery centres. This service also manages the kerbside waste and recycling collection service.

Strategic assets and property

This service is responsible for:

- the development of annual capital works program and reporting
- ensuring Council's buildings and facilities remain safe and fit for occupation, and that ongoing regulatory building compliance is achieved;
- the maintenance of data relating to the economic lifecycle of all Council owned infrastructure assets, and the management of Council owned properties.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 2.2. Analysis of Council results by program (continued)

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

Functions/activities	Income \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income \$ '000	Total assets \$ '000
2022					
Information and business transformation	3	4,130	(4,127)	300	2,502
Customer experience and engagement	296	1,918	(1,622)	223	672
Life stages	4,783	7,938	(3,155)	4,318	–
Development approvals	11,499	2,051	9,448	51	–
Engineering and major projects	2,031	2,966	(935)	64	–
Environmental sustainability	11,704	11,692	12	239	5,459
Finance	72,001	7,656	64,345	8,325	271,025
Governance and risk	110	3,270	(3,160)	–	–
Community planning and delivery	3,599	7,767	(4,168)	1,519	26,490
Community Amenity and Emergency Management	2,530	4,316	(1,786)	267	–
Operations and parks	9,051	24,156	(15,105)	8,804	455,782
People and culture	39	1,651	(1,612)	–	–
Strategic planning and economy	298	3,774	(3,476)	251	–
Strategic assets and property	3,624	2,640	984	3,373	1,650
Total functions and activities	121,568	85,925	35,643	27,734	763,580
2021					
Information and business transformation	122	4,254	(4,132)	101	–
Customer experience and engagement	147	1,623	(1,476)	135	–
Life stages	4,572	7,312	(2,740)	4,485	–
Development approvals	1,473	1,892	(419)	24	–
Engineering and major projects	1,204	3,211	(2,007)	–	–
Environmental sustainability	108	780	(672)	90	–
Finance	82,982	11,938	71,044	7,694	150,376
Governance and risk	35	1,700	(1,665)	–	98,112
Community planning and delivery	3,080	8,368	(5,288)	1,749	25,679
Community Amenity and Emergency Management	2,125	3,510	(1,385)	431	–
Operations and parks	6,011	18,931	(12,920)	5,485	399,229
People and culture	–	2,077	(2,077)	–	–
Strategic planning and economy	6,049	1,652	4,397	12	–
Waste and resource recovery	1,192	9,383	(8,191)	27	2,912
Working for Victoria	3,711	4,254	(543)	3,710	–
Total functions and activities	112,811	80,885	31,926	23,943	676,308

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services

	2022 \$ '000	2021 \$ '000
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3.1 Rates and charges

Council uses capital improved value as the basis of valuation of all properties within the municipal district. The capital improved value of a property is the amount which that property might be expected to realise at the time of valuation if offered for sale on reasonable terms and conditions.

The valuation base used to calculate general rates for 2021/22 was \$12,769 million (2020/21: \$11,396 million).

	2021-2022 cents in the dollar	2020-2021 cents in the dollar
General Rates	0.2776	0.2908
Vacant	0.5552	0.5816
Rural Agricultural 40-100ha	0.2498	0.2617
Rural Agricultural >100ha	0.2221	0.2326
Vacant Commercial / Vacant Industrial	0.6940	0.7270
Subdivisional	0.5830	0.5816

General rates	37,023	34,532
Municipal charge	5,901	6,094
Waste management charge	8,924	7,929
Supplementary rates and rate adjustments	922	1,204
Interest on rates and charges	486	232
Total rates and charges	53,256	49,991

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation will be first applied in the rating year commencing 1 July 2021.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Infringements and costs	652	528
Town planning fees	684	585
Total statutory fees and fines	1,336	1,113

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022	2021
	\$ '000	\$ '000
3.3 User fees		
Leisure centre fees	1,683	1,176
Building services fees	732	801
Waste management services	1,931	904
Design and supervision fees	1,959	1,190
Registration and other permits	615	539
Kindergarten fees	317	–
Library fees and fines	45	40
Animal registration fees and fines	534	551
Ex gratia revenue	301	306
Environmental health fees	210	75
Legal fees recovered	138	134
Other fees and charges	785	484
Total user fees	9,250	6,200

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	14,014	10,432
State funded grants	13,720	13,511
Total grants received	27,734	23,943
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants - general purpose funding	8,529	6,233
Financial Assistance Grants - roads funding	2,882	1,966
Aged and disability services	30	30
Community development	15	15
Public health	3	3
Road maintenance	51	49
Recurrent - State Government		
Community development	172	83
Emergency management	27	166
Library and customer services	321	326
Local laws	19	-
Public health	1,039	727
Youth services	37	22
Childrens services	2,001	2,533
Total recurrent operating grants	15,126	12,153
Non-recurrent - Commonwealth Government		
Environmental Programs	-	12
Non-recurrent - State Government		
Other	51	24
Emergency management	1,139	189
Children services	958	877
Community development	85	287
Environmental programs	-	42
Local laws	-	17
Strategic planning	10	12
Waste management	-	10
Youth services	48	27
Public health	25	112
Road maintenance	64	-
Economic development and tourism	269	52
Working for Victoria Grant	-	3,710
Total non-recurrent operating grants	2,649	5,371
Total operating grants	17,775	17,524

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	1,174	1,174
Recurrent - State Government		
Libraries	10	10
Total recurrent capital grants	1,184	1,184
Non-recurrent - Commonwealth Government		
Roads	1,330	950
Non-recurrent - State Government		
Drainage	–	14
Libraries	92	–
Buildings	180	1,381
Parks, open space and streetscapes	1,869	874
Recreation leisure and community	3,718	1,354
Roads	247	411
Early years	548	142
Transport development	27	8
Community development	744	–
Other	20	101
Total non-recurrent capital grants	8,775	5,235
Total capital grants	9,959	6,419
(c) Unspent grants received on condition that they be spent in a specific manner:		
Operating		
Balance at start of year	2,128	1,294
Received during the financial year and remained unspent at balance date	1,074	1,017
Received in prior years and spent during the financial year	(908)	(183)
Balance at year end	2,294	2,128
Capital		
Balance at start of year	14,763	11,235
Received during the financial year and remained unspent at balance date	3,696	7,077
Received in prior years and spent during the financial year	(6,319)	(3,549)
Balance at year end	12,140	14,763

Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
(d) Recognition of grant income		
<p>Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with <i>AASB 15 Revenue from Contracts with Customers</i>. When both these conditions are satisfied, the Council:</p> <ul style="list-style-type: none"> - identifies each performance obligation relating to revenue under the contract/agreement - determines the transaction price - recognises a contract liability for its obligations under the agreement - recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered. <p>Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies <i>AASB 1058 Income for Not-for-Profit Entities</i>.</p> <p>Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.</p>		
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	11,411	8,199
Specific purpose grants to acquire non-financial assets	9,719	6,409
Other specific purpose grants	2,449	1,940
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	4,155	7,395
	27,734	23,943

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.5 Contributions		
Monetary contributions		
Community infrastructure	431	177
Public open space	282	524
Development infrastructure	4,176	3,689
Capital works project contributions	56	50
Community recreation	2,432	479
Land equalisation	1,893	647
Transport infrastructure	1,077	505
Other	72	65
Total monetary contributions	10,419	6,136
Non-monetary contributions		
Land under roads	3,820	785
Roads	8,119	7,677
Footpaths	1,259	3,014
Bridges	–	280
Drainage	4,796	10,212
Recreational, leisure and community	2	–
Parks, open space	14	120
Buildings - non specialised	–	1,533
Total non-monetary contributions	18,010	23,621
Total contributions	28,429	29,757

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

Land	3,820	785
Roads	8,119	7,677
Other infrastructure	6,071	15,159
Total non-monetary contributions	18,010	23,621

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 3. Funding for the delivery of our services (continued)

	2022 \$ '000	2021 \$ '000
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Land and buildings		
Proceeds of sale	213	128
Written down value of assets disposed	(515)	(1,619)
Total net gain/(loss) on disposal of land and buildings	(302)	(1,491)
Plant and equipment		
Proceeds of sale	991	731
Written down value of assets disposed	(205)	(238)
Total net gain/(loss) on disposal of plant and equipment	786	493
Infrastructure Assets		
Written down value of assets disposed	(1,523)	(3,445)
Total net gain/(loss) on disposal of Infrastructure Assets	(1,523)	(3,445)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,039)	(4,443)

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

3.7 Other income

Interest	403	859
Other rent	199	220
Reimbursements	891	658
Fuel rebate	70	70
Total other income	1,563	1,807

Interest is recognised as it is earned.

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services

	2022 \$ '000	2021 \$ '000
4.1 Employee costs		
(a) Employee costs		
Wages and salaries	26,611	28,173
WorkCover	397	288
Casual staff	2,192	1,907
Superannuation	2,765	2,659
Fringe benefits tax	311	304
Other	214	135
Total employee costs	32,490	33,466
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	53	78
	53	78
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,606	1,449
Australian super	299	240
Host plus super	109	138
Hesta super	97	65
Rest super	80	80
Vic super	48	72
Employer contributions - other funds	473	537
	2,712	2,581
Total superannuation costs	2,765	2,659

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.2 Materials and services		
Utilities	1,447	1,495
Information technology	2,221	1,857
Insurance	1,040	879
Contractors and consultants	8,771	6,805
Maintenance expenses	1,562	1,385
Consultants	2,146	1,459
Labour hire	519	605
Legal consultants	1,297	645
Waste management expenses	4,368	3,895
Expenses from short term leases	–	47
Expenses from leases of low value assets	29	4
Landfill rehabilitation costs	2,669	990
Materials	1,970	1,774
Motor vehicles	1,743	1,623
Education and training	364	429
General expenses	1,578	1,476
Total materials and services	31,724	25,368

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.3 Depreciation		
Property		
Heritage buildings	6	2
Buildings - specialised	757	755
Buildings - non specialised	1,531	1,384
Building improvements	175	157
Total depreciation - property	2,469	2,298
Plant and equipment		
Library books	173	174
Plant and machinery	846	832
Motor vehicles	896	823
Equipment and furniture	182	175
IT equipment	930	863
Total depreciation - plant and equipment	3,027	2,867
Infrastructure		
Roads	6,883	4,852
Bridges	555	653
Footpaths and cycleways	845	899
Drainage	1,614	1,443
Recreational, leisure and community	1,301	1,207
Waste management	202	159
Parks open spaces and streetscapes	138	165
Other infrastructure	–	59
Total depreciation - infrastructure	11,538	9,437
Total depreciation	17,034	14,602

4.4 Amortisation - Intangible assets

Software	5	–
Airspace asset	332	86
Total Amortisation - Intangible assets	337	86

4.5 Amortisation - Right of use assets

Property	202	207
Vehicles	427	428
Other	122	91
Total Amortisation - Right of use assets	751	726

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 4. The cost of delivering services (continued)

	2022 \$ '000	2021 \$ '000
4.6 Bad and doubtful debts		
Other debtors	93	21
Total bad and doubtful debts	93	21
Movement in provisions for doubtful debts		
Balance at the beginning of the year	69	124
New provisions recognised during the year	93	21
Amounts already provided for and written off as uncollectible	(74)	(76)
Balance at end of year	88	69

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.7 Borrowing costs

Interest - Borrowings	535	593
Total borrowing costs	535	593

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

4.8 Finance Costs - Leases

Interest - Lease Liabilities	71	80
Total finance costs	71	80

4.9 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	65	42
Auditors' remuneration - Internal Audit	73	96
Councillors' allowances and superannuation	338	325
Electronic payment fees	35	39
Bank fees	98	91
Grants to community bodies	448	564
Landfill levy	743	317
Other	51	26
Total other expenses	1,851	1,500

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position

	Note	2022 \$ '000	2021 \$ '000
5.1 Financial assets			
(a) Cash and cash equivalents			
Current			
Cash at bank and on hand		27,394	18,818
Term deposits		3	20,130
Total current cash and cash equivalents		27,397	38,948
(b) Other financial assets			
Current			
Term deposits - current		69,057	38,000
Total current other financial assets		69,057	38,000
Non-current			
Term deposits - non-current		–	5,000
Investments in Procurement Australasia Ltd		125	125
Total non-current other financial assets		125	5,125
Total current financial assets		96,454	76,948
Total non-current financial assets		125	5,125
External restrictions			
Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:			
Trust funds and deposits	5.3	10,748	7,127
Reserve funds and deposits	9.1(b)	30,736	20,479
Total restricted funds		41,484	27,606
Total unrestricted cash and cash equivalents		(14,087)	11,342

* Other financial assets (term deposits) also cover restricted funds.

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

Cash held to fund carried forward capital works		5,481	10,087
Unspent capital grants received in advance for 2021/22 capital works		12,140	14,763
Unspent grants (operating)		2,294	2,128
Council contributions relating to unspent grant projects		24	24
Cash held to fund strategic planning projects carried forward		127	188
Waste reserve	9.1(b)	4,809	3,765
Vegetation offset reserve	9.1(b)	6	12
Property proceeds reserve	9.1(b)	952	741
Total funds subject to intended allocations		25,833	31,708

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts. Total unrestricted cash and cash equivalents excludes other financial assets that when included, will cover the intended allocations listed above. Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(c) Trade & Other Receivables		
Current		
Statutory receivables		
Rates debtors	5,715	5,448
Net GST receivable	1,829	1,982
Infringement debtors	285	248
Non-statutory receivables		
Car park and footpath schemes	8	8
Sundry receivables	3,516	2,173
Provision for doubtful debts - other debtors	(88)	(69)
Total current trade and other receivables	11,265	9,790

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

(d) Ageing of receivables

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

Current (not yet due)	2,682	1,649
Past due by up to 30 days	129	63
Past due between 31 and 180 days	390	213
Past due between 181 and 365 days	8	19
Past due by more than 1 year	227	168
Total trade and other receivables	3,436	2,112

(e) Ageing of individually impaired receivables

At balance date, other debtors representing financial assets with a nominal value of \$3.524m (2021: \$2.181m) were impaired. The amount of the provision raised against these debtors was \$0.088m (2021: \$0.069m). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Past due between 31 and 180 days	14	36
Past due between 181 and 365 days	39	7
Past due by more than 1 year	35	26
Total trade and other receivables	88	69

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.2 Non-financial assets		
(a) Inventories		
Current		
Inventories held for sale	14	13
Inventories held for own use	165	126
Total current inventories	179	139

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

(b) Other assets**Current**

Prepayments	979	714
Accrued income	1,163	530
Other	5	–
Total current other assets	2,147	1,244

(c) Intangible assets**Non-current**

Software	1,217	–
Landfill air space	756	70
Total intangible assets	1,973	70

	Software \$ '000	Landfill Air Space \$ '000	Total \$ '000
Gross Carrying Amount			
Balance at 1 July 2021	–	1,993	1,993
Other additions	1,222	1,018	2,240
Balance at 30 June 2022	1,222	3,011	4,233
Accumulated amortisation and impairment			
Balance at 1 July 2021	–	1,923	1,923
Amortisation expense	5	332	337
Balance at 30 June 2022	5	2,255	2,260
Net book value at 30 June 2021	–	70	70
Net book value at 30 June 2022	1,217	756	1,973

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.3 Payables, trust funds and deposits and unearned income/revenue		
(a) Trade and other payables		
Current		
Non-statutory payables		
Trade payables	5,310	6,559
Accrued interest	30	33
Accrued salaries and wages	495	347
Accrued expenses	3,634	880
Total current trade and other payables	9,469	7,819
(b) Trust funds and deposits		
Current		
Fire services levy	748	721
Other refundable deposits	274	135
Refundable crossing deposits	27	37
Refundable contract retentions	149	233
Refundable developer bonds	9,386	5,864
Town planning deposits	3	2
Non standard lighting deposits	161	135
Total current trust funds and deposits	10,748	7,127
(c) Unearned income/revenue		
Current		
Grants received in advance:		
Grants received in advance - operating	2,071	1,879
Grants received in advance - capital	11,640	14,123
Total grants received in advance	13,711	16,002
Total unearned income/revenue	13,711	16,002

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

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

Purpose and nature of items

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

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
5.4 Interest-bearing liabilities		
Current		
Treasury Corporation of Victoria borrowings - secured	597	–
Other borrowings - secured	2,328	2,352
	<u>2,925</u>	<u>2,352</u>
Non-current		
Treasury Corporation of Victoria borrowings - secured	6,703	–
Other borrowings - secured	9,211	11,540
	<u>15,914</u>	<u>11,540</u>
Total	<u>18,839</u>	<u>13,892</u>

Borrowings are secured by a charge on the general rates revenue of the Council.

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

Not later than one year	2,926	2,352
Later than one year and not later than five years	8,806	7,831
Later than five years	7,107	3,709
	<u>18,839</u>	<u>13,892</u>

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	Employee provisions \$ '000	Landfill restoration \$ '000	Total \$ '000
5.5 Provisions			
2022			
Balance at the beginning of the financial year	6,939	8,779	15,718
Additional provisions	2,380	3,328	5,708
Amounts used	(2,320)	(659)	(2,979)
Balance at the end of the financial year	6,999	11,448	18,447
2021			
Balance at the beginning of the financial year	5,901	7,788	13,689
Additional provisions	3,025	1,122	4,147
Amounts used	(1,987)	(131)	(2,118)
Balance at the end of the financial year	6,939	8,779	15,718
Summary of provisions			
		2022 \$ '000	2021 \$ '000
Current provisions		12,500	9,479
Non current provisions		5,947	6,239
Total Provisions		18,447	15,718

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	1,720	1,490
Long service leave	285	316
	<u>2,005</u>	<u>1,806</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,100	1,452
Long service leave	2,957	2,675
	<u>4,057</u>	<u>4,127</u>
Total current employee provisions	<u>6,062</u>	<u>5,933</u>
Non-Current		
Long service leave	937	1,006
Total Non-Current Employee Provisions	<u>937</u>	<u>1,006</u>
Aggregate Carrying Amount of Employee Provisions:		
Current	6,062	5,933
Non-current	937	1,006
Total Aggregate Carrying Amount of Employee Provisions	<u>6,999</u>	<u>6,939</u>

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

Annual leave

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

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

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

Long service leave

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

Key assumptions:

- discount rate	3.69%	1.49%
- wage inflation rate	3.85%	2.95%

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022 \$ '000	2021 \$ '000
(b) Landfill restoration		
Current		
Current	6,438	3,546
Total current	6,438	3,546
Non-current		
Non-current	5,010	5,233
Total non-current	5,010	5,233

Council is obligated to restore Seymour landfill site to a particular standard and to cap the Hilldene landfill. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. Council has also allowed for the cappings costs at the Broadford landfill site. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Key assumptions:

- discount rate	3.61%	0.18%
- index rate	4.50%	2.50%

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2022.

Credit card facilities	250	250
Treasury Corporation of Victoria facilities	7,300	-
Other facilities	11,539	13,892
Leasing arrangements	1,442	1,754
Total Facilities	20,531	15,896
Used facilities	20,325	15,679
Used facilities	20,325	15,679
Unused facilities	206	217

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
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5.7 Commitments

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

2022

Operating

Animal Management Services	50	50	–	–	100
Information Technology Advisory Services	31	–	–	–	31
Waste collection and garbage	2,945	–	–	–	2,945
Street cleaning services	119	–	–	–	119
Cleaning of Council buildings	634	16	34	–	684
Internal audit services	75	–	–	–	75
Environmental health service	550	–	–	–	550
Security patrols	98	–	–	–	98
Oval maintenance	129	–	–	–	129
Banking services	109	–	–	–	109
Mechanical services	26	–	–	–	26
Total	4,766	66	34	–	4,866

Capital

Construction works	11,368	15	–	–	11,383
Total	11,368	15	–	–	11,383

2021

Operating

Animal Management Services	50	50	50	–	150
Information Technology Advisory Services	31	31	–	–	62
Consultancies	31	–	–	–	31
Waste collection and garbage	2,945	2,945	–	–	5,890
Street cleaning services	357	119	–	–	476
Cleaning of Council buildings	618	618	–	–	1,236
Internal audit services	74	75	–	–	149
Environmental health service	550	550	–	–	1,100
Security patrols	98	98	–	–	196
Oval maintenance	129	129	–	–	258
Banking services	107	109	–	–	216
Mechanical services	26	26	–	–	52
Total	5,016	4,750	50	–	9,816

Capital

Construction works	4,030	15	15	–	4,060
Total	4,030	15	15	–	4,060

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

	2022	2021
	\$ '000	\$ '000

(b) Operating lease receivables***Operating lease receivables***

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

Not later than one year	189	178
Later than one year and not later than five years	155	85
Later than five years	49	76
	393	339

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

5.8 Leases

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

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

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

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

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

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

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

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

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

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

Council has elected to apply the temporary option available under AASB 16 *Leases* which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Council has 5 leases which are considered as peppercorn leases and have been entered into to support key community infrastructure facility requirements. Details of these community facilities are provided below:

Start Date	Term	Description
1/10/2009	Open	Part of Land used to provide a Public Bus Shelter and Rubbish Bin
1/01/2013	15 Years	Agreement for joint use of Netball Courts and lighting
1/03/2016	21 Years	Use of land and building as an Early Years Learning Centre
1/11/2018	20 Years	Agreement for joint use of rooms in College

Market value of the above leases is difficult to quantify but not expected to be material.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 5. Our financial position (continued)

(a) Right-of-Use Assets

	Property \$ '000	Vehicles \$ '000	Other \$ '000	Total \$ '000
2022				
Balance at 1 July	385	1,140	166	1,691
Additions	414	–	–	414
Amortisation charge	(202)	(427)	(122)	(751)
Balance at 30 June	597	713	44	1,354
2021				
Balance at 1 July	599	1,568	243	2,410
Additions	–	–	14	14
Amortisation charge	(207)	(428)	(91)	(726)
Other	(7)	–	–	(7)
Balance at 30 June	385	1,140	166	1,691

	2022 \$ '000	2021 \$ '000
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(b) Lease Liabilities

Maturity analysis - contractual undiscounted cash flows

Less than one year	725	781
One to five years	752	1,010
More than five years	52	60
Total undiscounted lease liabilities as at 30 June:	1,529	1,851

Lease liabilities included in the Balance Sheet at 30 June:

Current	682	728
Non-current	760	1,026
Total lease liabilities	1,442	1,754

Short-term and low value leases

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

Expenses relating to:

Short-term leases	–	47
Leases of low value assets	29	4
Total	29	51

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:

Within one year	5	2
Later than one year but not later than five years	3	2
Total lease commitments	8	4

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2021 \$ '000	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Depreciation \$ '000	Disposal \$ '000	Write-off \$ '000	Transfers \$ '000	Found Assets \$ '000	Carrying amount 30 June 2022 \$ '000
Property	149,101	2,769	3,820	–	(2,469)	(515)	–	2,803	180	155,689
Plant and equipment	10,727	2,651	–	–	(3,027)	(205)	–	–	–	10,146
Infrastructure	406,555	9,230	14,190	41,285	(11,538)	(1,523)	139	3,275	–	461,613
Work in progress	14,918	14,269	–	–	–	–	(474)	(6,078)	–	22,635
Total	581,301	28,919	18,010	41,285	(17,034)	(2,243)	(335)	–	180	650,083

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property	1,275	3,784	–	(1,068)	3,991
Plant and equipment	611	425	(389)	–	647
Infrastructure	13,032	10,060	(85)	(5,010)	17,997
Total	14,918	14,269	(474)	(6,078)	22,635

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Land \$ '000	Land specialised \$ '000	Total land and land improvements \$ '000	Heritage buildings \$ '000	Buildings specialised \$ '000	Buildings non specialised \$ '000	Building improvements \$ '000	Total buildings \$ '000	Work in progress \$ '000	Total property \$ '000
Property										
At fair value 1 July 2021	24,617	39,918	64,535	495	36,757	106,030	3,538	146,820	1,275	212,630
Accumulated depreciation at 1 July 2021	–	–	–	(369)	(15,745)	(44,746)	(1,394)	(62,254)	–	(62,254)
Carrying amount - 1 July 2021	24,617	39,918	64,535	126	21,012	61,284	2,144	84,566	1,275	150,376
Movements in fair value										
Additions	–	–	–	4	181	2,373	211	2,769	3,784	6,553
Contributions	–	3,820	3,820	–	–	–	–	–	–	3,820
Disposal	(237)	–	(237)	–	–	(640)	(27)	(667)	–	(904)
Transfers	–	–	–	623	–	2,809	179	3,611	(1,068)	2,543
Found assets	–	–	–	–	–	413	–	413	–	413
Total movements in fair value	(237)	3,820	3,583	627	181	4,955	363	6,126	2,716	12,425
Movements in accumulated depreciation										
Depreciation and amortisation	–	–	–	(6)	(757)	(1,531)	(175)	(2,469)	–	(2,469)
Accumulated depreciation of disposals	–	–	–	–	–	373	16	389	–	389
Transfers	–	–	–	(393)	–	(379)	(36)	(808)	–	(808)
Found assets	–	–	–	–	–	(233)	–	(233)	–	(233)
Total movements in accumulated depreciation	–	–	–	(399)	(757)	(1,770)	(195)	(3,121)	–	(3,121)
At fair value 30 June 2022	24,380	43,738	68,118	1,122	36,938	110,985	3,901	152,946	3,991	225,055
Accumulated depreciation at 30 June 2022	–	–	–	(768)	(16,502)	(46,516)	(1,589)	(65,375)	–	(65,375)
Carrying amount - 30 June 2022	24,380	43,738	68,118	354	20,436	64,469	2,312	87,571	3,991	159,680

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Library books \$ '000	Plant and machinery \$ '000	Motor vehicles \$ '000	Equipment and furniture \$ '000	IT equipment \$ '000	Total \$ '000	Work in progress \$ '000	Total plant and equipment \$ '000
Plant and Equipment								
At fair value 1 July 2021	1,762	9,227	3,569	3,610	7,930	26,098	611	26,709
Accumulated depreciation at 1 July 2021	(1,085)	(3,869)	(1,580)	(2,641)	(6,196)	(15,371)	–	(15,371)
Carrying amount - 1 July 2021	677	5,358	1,989	969	1,734	10,727	611	11,338
Movements in fair value								
Additions	168	1,024	762	216	481	2,651	425	3,076
Disposal	–	(605)	(651)	–	–	(1,256)	–	(1,256)
Write-off	–	–	–	–	–	–	(389)	(389)
Total movements in fair value	168	419	111	216	481	1,395	36	1,431
Movements in accumulated depreciation								
Depreciation and amortisation	(173)	(846)	(896)	(182)	(930)	(3,027)	–	(3,027)
Accumulated depreciation of disposals	–	535	516	–	–	1,051	–	1,051
Total movements in accumulated depreciation	(173)	(311)	(380)	(182)	(930)	(1,976)	–	(1,976)
At fair value 30 June 2022	1,930	9,646	3,680	3,826	8,411	27,493	647	28,140
Accumulated depreciation at 30 June 2022	(1,258)	(4,180)	(1,960)	(2,823)	(7,126)	(17,347)	–	(17,347)
Carrying amount - 30 June 2022	672	5,466	1,720	1,003	1,285	10,146	647	10,793

Notes to the Annual Financial Report
for the year ended 30 June 2022

Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Recrea- tional, leisure and commu- nity \$ '000	Waste manage- ment \$ '000	Parks open spaces and streets- capes \$ '000	Other infra- structure \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
Infrastructure											
At fair value 1 July 2021	303,435	68,795	45,949	121,384	28,685	4,708	6,637	902	580,495	13,032	593,527
Accumulated depreciation at 1 July 2021	(90,802)	(29,977)	(15,363)	(25,170)	(9,660)	(1,866)	(660)	(442)	(173,940)	–	(173,940)
Carrying amount - 1 July 2021	212,633	38,818	30,586	96,214	19,025	2,842	5,977	460	406,555	13,032	419,587
Movements in fair value											
Additions	6,786	96	953	362	(318)	1,168	183	–	9,230	10,060	19,290
Contributions	8,119	–	1,259	4,796	2	–	14	–	14,190	–	14,190
Revaluation	54,915	–	–	10,778	2,160	–	–	–	67,853	–	67,853
Disposal	(934)	(12)	(5)	(25)	(1,034)	–	–	–	(2,010)	–	(2,010)
Write-off	–	–	–	–	–	–	–	(31)	(31)	(85)	(116)
Transfers	498	(8,579)	834	8,590	3,946	885	(2,836)	(871)	2,467	(5,010)	(2,543)
Found assets	–	–	–	–	–	–	–	–	–	–	–
Total movements in fair value	69,384	(8,495)	3,041	24,501	4,756	2,053	(2,639)	(902)	91,699	4,965	96,664
Movements in accumulated depreciation											
Depreciation and amortisation	(6,883)	(555)	(845)	(1,614)	(1,301)	(202)	(138)	–	(11,538)	–	(11,538)
Accumulated depreciation of disposals	218	1	1	8	259	–	–	–	487	–	487
Revaluation	(26,568)	–	–	–	–	–	–	–	(26,568)	–	(26,568)
Write-off	–	–	–	–	–	–	–	170	170	–	170
Transfers	–	3,187	–	(3,187)	468	–	68	272	808	–	808
Total movements in accumulated depreciation	(33,233)	2,633	(844)	(4,793)	(574)	(202)	(70)	442	(36,641)	–	(36,641)
At fair value 30 June 2022	372,819	60,300	48,990	145,885	33,441	6,761	3,998	–	672,194	17,997	690,191
Accumulated depreciation at 30 June 2022	(124,035)	(27,344)	(16,207)	(29,963)	(10,234)	(2,068)	(730)	–	(210,581)	–	(210,581)
Carrying amount - 30 June 2022	248,784	32,956	32,783	115,922	23,207	4,693	3,268	–	461,613	17,997	479,610

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

Acquisition

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

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

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

Asset recognition thresholds and depreciation periods

	Depreciation Period years	Threshold Limit \$ '000
Land and land improvements		
land	Not depreciated	1,000
land improvements	40 to 60 years	1,000
Buildings		
Heritage buildings	50 to 200 years	10,000
buildings	5 to 170 years	10,000
Building and leasehold improvements	0 to 50 years	10,000
Plant and Equipment		
Library books	6.5 years	1
Plant, machinery and equipment	10 to 15 years	1,000
Furniture and equipment	3 to 10 years	1,000
Computers and telecommunications	3 years	1,000
Motor vehicles	4 years	1,000
Infrastructure		
Road seals	10 to 50 years	20,000
Road pavements	12 to 80 years	20,000
Road formation and earthworks	Not depreciated	20,000
Road kerb channel and minor culverts	50 to 70 years	5,000
Bridges - deck and substructure	50 to 150 years	20,000
Bridges - other (culverts)	50 to 150 years	5,000
Footpaths and cycleways	15 to 60 years	5,000
Drainage	25 to 150 years	5,000
Recreational leisure and community facilities	5 to 60 years	5,000
Waste management	15 years	20,000
Parks, open space and streetscapes	10 to 150 years	5,000
Off street carparks	10 to 80 years	1,000
Intangible assets		
Airspace asset	2 to 5 years	1,000

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

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

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

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

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

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

Repairs and maintenance

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

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer (PW Newman, API 62050). The valuation of land and buildings is at fair value (Refer Note 8.4), being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

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

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

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of valuation
Non-specialised land	–	24,380	–	30/06/21
Specialised land	–	–	43,738	30/06/14
Specialised Buildings	–	–	20,436	30/06/20
Heritage buildings	–	–	354	30/06/20
Buildings	–	64,469	–	30/06/20
Building improvements	–	–	2,312	30/06/20
Total	–	88,849	66,840	

A definition of Levels 1 through to 3 is provided within Note 8.4

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

Valuation of Infrastructure

Council undertakes condition audits of its high value and high risk infrastructure assets on a cyclical basis. In 2021/22 condition audits were done on our Roads network.

For complex assets like bridges, the audit also provides an estimate of replacement value. Council does not build or replace bridges regularly, so generating replacement rates from our own capital works can be challenging, thus we request the auditor provide this. This was included in the service provided by Pitt and Sherry for bridges and major culverts. In contrast, Council, and Councils more broadly build and replace a significant amount of footpath each year. Utilising rates for new installed footpath, and comparing those to the rates shared by other Councils, or rates supplied to Council by developers who build and gift footpath to Council, we can generate a regional based estimate for footpath to base our revaluations on.

As our revaluation rates impact our replacement values, depreciation and write down values, it is important we are thorough in generating revaluation unit rates. As such, where additional industry information is available, then we utilise that to form an average rate across multiple information sources. We utilise unit rates supplied through Rawlinson's Construction Cost Guide which is used widely in the market for estimation purposes. We also take note of the Australian Bureau of Statistics (ABS) Producer Price Index (PPI) which we apply to Council's last endorsed revaluation rate before we average that rate against other Councils, Rawlinson's, Developer gifted assets and our own new capital works.

In summary, Council utilises the all the following sources, or a sub set of these if that is the limit of data availability;

- Council's last endorsed revaluation rate plus the current years PPI increase/decrease
- Council's Capital Works projects
- Rawlinson's construction cost guide
- Other neighbouring Council current unit rates
- Developer unit rates from gifted assets
- Auditor supplied replacement rates

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

The valuation is at fair value (Refer Note 8.4) based on replacement cost less accumulated depreciation as at the date of valuation.

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

	Level 1 2022 \$ '000	Level 2 2022 \$ '000	Level 3 2022 \$ '000	Date of valuation
Roads	–	–	248,784	30/06/22
Bridges	–	–	32,956	30/06/21
Footpaths and cycleways	–	–	32,783	30/06/21
Drainage	–	–	115,922	30/06/20
Recreational, leisure & community facilities	–	–	23,207	30/06/20
Waste management	–	–	4,693	30/06/17
Parks, open space & streetscapes	–	–	3,268	30/06/20
Total	–	–	461,613	

A definition of Levels 1 through to 3 is provided within Note 8.4

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 6. Assets we manage (continued)

Description of significant unobservable inputs into level 3 valuations

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

Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 46% and 65%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values are \$4 per square metre.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$109 to \$4,064 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 20 years to 200 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 5 years to 150 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land

	2022 \$ '000	2021 \$ '000
Land under roads	11,258	7,438
Parks and reserves	32,480	32,480
Total specialised land	43,738	39,918

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties*Parent entity*

Mitchell Shire Council is the parent entity and has no subsidiaries or associates.

(b) Key Management Personnel

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors

A Goble
 B Chisholm (Mayor from 17/11/21)
 B Cornish
 C Banks (to 06/02/22)
 D Lowe (Mayor to 24/10/21)
 F Stevens (Deputy Mayor from 17/11/21)
 L Bannister
 N Clark
 R Eldridge
 R Sanderson (Mayor to 16/11/20)

Key Management Personnel

B Luxford (Chief Executive Officer from 24/08/2020)
 Mary Agostino (Director - Advocacy and Communities)
 J Wilson (Acting Director - Advocacy and Communities (23/07/21 to 18/08/2021) ;
 (22/12/21 to 13/01/2022))
 L Ellis (Director - Governance and Corporate Performance)
 M McIntosh (Director - Economy, Growth and Infrastructure to 22/07/21)
 T Frederico (Director - Economy, Growth and Infrastructure from 17/08/2021 to
 30/01/2022)
 S Becker (Director - Economy, Growth and Infrastructure from 31/01/2022)

	2022	2021
	No.	No.
Total Number of Councillors	10	12
Total of Chief Executive Officer and other Key Management Personnel	7	5
Total Number of Key Management Personnel	17	17

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 7. People and relationships (continued)

	2022	2021
	\$ '000	\$ '000

(c) Remuneration of Key Management Personnel

Total remuneration of key management personnel was as follows:

Short-term benefits	1,415	1,302
Long-term benefits	48	57
Post employment benefits	96	83
Total	1,559	1,442

	2022	2021
	No.	No.

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

\$1,000 - \$9,999	-	2
\$10,000 - \$19,000	3	-
\$20,000 - \$29,999	6	9
\$40,000 - \$49,999	2	-
\$60,000 - \$69,999	-	1
\$70,000 - \$79,999	1	-
\$80,000 - \$89,999	-	1
\$130,000 - \$139,999	1	-
\$150,000 - \$159,999	1	-
\$230,000 - \$239,999	1	-
\$240,000 - \$249,999	1	2
\$270,000 - \$279,999	-	1
\$300,000 - \$309,999	-	1
\$390,000 - \$399,999	1	-
	17	17

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 7. People and relationships (continued)

(d) Senior Officer Remuneration

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

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

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

	2022 No.	2021 No.
Income Range:		
< \$151,000	6	4
\$160,000 - \$169,999	–	4
\$170,000 - \$179,999	2	3
\$180,000 - \$189,999	3	2
\$190,000 - \$199,999	3	–
	14	13

	2022 \$ '000	2021 \$ '000
Total Remuneration for the reporting year for Senior Officers included above amounted to:	2,003	1,971

7.2 Related party disclosure

(a) Transactions with related parties

During the period Council did not enter into any material transactions with related parties.

(b) Outstanding balances with related parties

There are no outstanding balances with any of the above mentioned related parties as at 30 June 2022.

(c) Loans to/from related parties

There were no loans in existence at balance date that have been made, guaranteed or secured by the Council to a related party.

(d) Commitments to/from related parties

There were no commitments in existence at balance date that have been made, guaranteed or secured by the Council to a related party.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent assets

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

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

(b) Contingent liabilities

Contingent liabilities are:

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

The following are potential contingencies to be considered by Council.

Superannuation

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

Future superannuation contributions

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 are \$80,225.

Legal matters

Council is currently involved in continuing negotiations around the ongoing management responsibilities of Council in relation to the closed Kilmore Landfill that is not located on Council land. Further legal costs are expected to be incurred during 2022-2023 as the matter progresses. The matter is expected to be finalised by the end of 2022 with any outcome to be adjusted as required. Regular reporting to the audit and risk committee on the progress of these matters is undertaken and budget implications will be adjusted as the matter progresses.

Building cladding

Council is not aware of any building structures with building cladding that would require material costs to remediate.

Liability Mutual Insurance

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

(c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

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

Mitchell Shire Council entered into a guarantor agreement with the Bendigo Bank in 2017 for a loan that the Wallan Bowling Club has drawn down. This was for the installation of a synthetic bowling green for which the Wallan Bowling Club also received a grant from the Community Sports Infrastructure Fund 2016-2017 and provided their own contribution, along with the loan.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

The guarantee is for \$60,000 for a period of ten years (current balance outstanding \$21,649.58), subject to the Wallan Bowling Club satisfactorily meeting the loan guarantee criteria and reporting obligations as set out in the guarantee agreement. At the date of this report, the possible obligation to Mitchell Shire Council under the guarantee is not considered probable hence, as such is reported as a contingent liability under *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*.

8.2 Change in accounting standards

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

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*

Council manages interest rate risk by adopting an investment policy that ensures:

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

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

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

(c) Credit risk

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

- Council has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

- Council only invests surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

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

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

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

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

(d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

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

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 2% and - 2% in market interest rates (AUD) from year-end rates of 0.30% - 4.15%.

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

8.4 Fair value measurement

Fair Value Hierarchy

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

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

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

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

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

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

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

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

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

Revaluation

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 5 years. The valuation is performed either by experienced council officers or independent experts.

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

Impairment of assets

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 8. Managing uncertainties (continued)

8.5 Events occurring after balance date

Mitchell Shire Council has been impacted by the recent Victorian flood events.

On 13th October 2022, part of the township of Seymour were evacuated due to their properties flooding. Seymour and many other areas of the shire experienced rising waters with Council, residents and local businesses within the municipality impacted to varying degrees.

The flood event has resulted in damage to a number of Council's infrastructure assets. Several sealed roads, unsealed roads, bridges, footpaths and recreational areas in low lying areas will require repair or replacement with some areas still underwater. Council have commenced assessment of the damage where possible however until the water recedes Council is unable to reliably estimate the value of any repairs or other recovery / clean up works at this stage.

The Council has registered for assistance under the Disaster Recovery Funding Arrangements 2018 and will lodge claims during 2022-23 in relation to the recovery and clean up works undertaken.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters

	Balance at beginning of reporting period \$ '000	Increment (decrement) \$ '000	Other adjustments \$ '000	Balance at end of reporting period \$ '000
9.1 Reserves				
(a) Asset revaluation reserves				
2022				
Property				
Land	37,745	–	–	37,745
Buildings	47,627	–	279	47,906
Non current financial assets	120	–	–	120
	85,492	–	279	85,771
Infrastructure				
Roads	103,094	28,347	–	131,441
Bridges	5,556	–	–	5,556
Footpaths and cycleways	4,087	–	–	4,087
Drainage	32,561	10,778	–	43,339
Recreational, leisure and community facilities	7,962	2,160	1,078	11,200
Waste management	277	–	–	277
Parks, open space and streetscapes	416	–	–	416
Other infrastructure	1,357	–	(1,357)	–
	155,310	41,285	(279)	196,316
Total asset revaluation reserves	240,802	41,285	–	282,087
2021				
Property				
Land	33,010	4,735	–	37,745
Buildings	47,627	–	–	47,627
Non current financial assets	120	–	–	120
	80,757	4,735	–	85,492
Infrastructure				
Roads	103,094	–	–	103,094
Bridges	6,372	(816)	–	5,556
Footpaths and cycleways	55	4,032	–	4,087
Drainage	32,561	–	–	32,561
Recreational, leisure and community facilities	7,962	–	–	7,962
Waste management	277	–	–	277
Parks, open space and streetscapes	416	–	–	416
Other infrastructure	1,357	–	–	1,357
	152,094	3,216	–	155,310
Total asset revaluation reserves	232,851	7,951	–	240,802

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
(b) Other reserves				
2022				
Restricted reserves				
Public open space	2,502	362	(105)	2,759
Community infrastructure	3,607	156	(77)	3,686
Development infrastructure	12,157	3,497	–	15,654
Standard transport	632	1,190	(235)	1,587
Supplementary transport	450	1,138	–	1,588
Community and recreation	481	2,423	–	2,904
Land equalisation	650	3,859	(1,951)	2,558
Total restricted reserves	20,479	12,625	(2,368)	30,736
Discretionary reserves				
Waste management	3,765	1,044	–	4,809
Property proceeds	741	211	–	952
Vegetation offset reserve	7	–	(1)	6
Total discretionary reserves	4,513	1,255	(1)	5,767
Total Other reserves	24,992	13,880	(2,369)	36,503
2021				
Restricted reserves				
Public open space	2,077	441	(16)	2,502
Community infrastructure	3,456	263	(112)	3,607
Development infrastructure	9,334	2,823	–	12,157
Standard transport	–	669	(37)	632
Supplementary transport	–	450	–	450
Community and recreation	–	481	–	481
Land equalisation	–	650	–	650
Total restricted reserves	14,867	5,777	(165)	20,479
Discretionary reserves				
Waste management	3,563	202	–	3,765
Property proceeds	615	126	–	741
Vegetation offset reserve	12	–	(5)	7
Total discretionary reserves	4,190	328	(5)	4,513
Total Other reserves	19,057	6,105	(170)	24,992

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

Council maintains Restricted Reserves for the creation and/or development of recreation facilities, public open space infrastructure and other infrastructure works throughout the Municipality. The balance of the reserve equals the total of contributions received from property developers less expenditure on related development of recreational facilities, open space and infrastructure works. Property Proceeds Reserve has been established to fund land acquisition, new capital works or debt reduction from proceeds derived from property realisation. Council also maintains a Waste Management Reserve to provide for the rehabilitation, replacement and expansion of waste management infrastructure throughout the Municipality.

	2022	2021
	\$ '000	\$ '000

(c) Summary of Reserves

Asset Revaluation Reserves	282,087	240,802
Other Reserves	36,503	24,992
Total Reserves	318,590	265,794

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

	2022 \$ '000	2021 \$ '000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	35,643	31,926
Depreciation/amortisation	18,122	15,414
Profit/(loss) on disposal of property, infrastructure, plant and equipment	1,039	4,443
Contributions - Non-monetary assets	(18,010)	(23,621)
Amounts disclosed in financing activities	606	673
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(1,475)	(1,877)
(Increase)/decrease in inventories	(40)	11
(Increase)/decrease in prepayments	(265)	54
(Increase)/decrease in accrued income	(633)	655
(Increase)/decrease in other assets	(5)	-
Increase/(decrease) in trade and other payables	1,650	2,608
Increase/(decrease) in provisions	2,729	2,029
(Decrease)/increase in trust funds and deposits	3,621	1,901
Increase/(decrease) in Unearned income /revenue	(2,291)	8,094
Net cash provided by/(used in) operating activities	40,691	42,310

9.3 Superannuation

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

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

Defined Benefit

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

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

Funding Arrangements

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

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

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

The financial assumptions used to calculate the VBIs were:

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

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

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

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

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2021 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/2021). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

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

Funding calls

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

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

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

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

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

The 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

Notes to the Annual Financial Report

for the year ended 30 June 2022

Note 9. Other matters (continued)

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

	2021 (Triennial) \$m	2020 (Interim) \$m
- A VBI Surplus	214.7	100.0
- A total service liability surplus	270.3	200.0
- A discounted accrued benefits surplus	285.2	217.8

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2021.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2021.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation Contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Scheme	Type of scheme	Rate	2022 \$ '000	2021 \$ '000
Vision Super	Defined benefits	10.0% (2021:9.5%)	53	78
Vision Super	Accumulation fund	10.0% (2021:9.5%)	1,606	1,449
Other funds	Accumulation fund	10.0% (2021:9.5%)	1,106	1,132

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$80,225.

Notes to the Annual Financial Report
for the year ended 30 June 2022

Note 10. Changes in accounting policy

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

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

www.mitchellshire.vic.gov.au



MITCHELL SHIRE COUNCIL

113 High Street, Broadford 3658

☎ (03) 5734 6200

✉ mitchell@mitchellshire.vic.gov.au

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